BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATION OF) EVERGY KANSAS CENTRAL, INC., AND) EVERGY KANSAS SOUTH, INC. FOR) APPROVAL TO MAKE CERTAIN CHANGES) IN THEIR CHARGES FOR ELECTRIC SERVICE) PURSUANT TO K.S.A. 66-117.)

DOCKET NO. 25-EKCE-294-RTS

TESTIMONY IN SUPPORT OF SETTLEMENT AGREEMENT

JOSH FRANTZ

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

JULY 17, 2025

1		I. Introduction
2	Q.	Please state your name, employer, and business address.
3	А.	My name is Joshua (Josh) Frantz. I am employed by the Citizens' Utility Ratepayer Board
4		("CURB") as a Senior Regulatory Analyst. My business address is 1500 SW Arrowhead
5		Road, Topeka, Kansas 66604.
6		
7	Q.	Have you previously testified in this docket?
8	A.	Yes. On June 6, 2025, I filed Direct Testimony in this docket on behalf of CURB. A
9		summary of my qualifications can be found in that testimony.
10		
11	Q.	What is the purpose of your testimony?
11 12	Q. A.	What is the purpose of your testimony?I am testifying in support of the Unanimous Settlement Agreement ("Agreement") filed in
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12 13 14 15 16 17	A.	 I am testifying in support of the <i>Unanimous Settlement Agreement</i> ("Agreement") filed in this docket on July 15, 2025. My testimony provides the reasons CURB recommends approval of the Agreement. II. Background A. Application

1

1	the Commission requesting a base rate change of approx. \$192.1 million. ¹ The Company
2	requested a rate of return ("ROR") of approx. 7.69% ² with a return on equity ("ROE")
3	component of 10.50% . ³
4	EKC also requested the following:
5	• Approval of EKC's proposed cost allocation and rate design for each class of
6	customer, changes to existing rate schedules, and the creation of new rate schedules
7	as proposed in EKC's testimony.
8	• Approval of a nuclear production tax credit ("PTC") tracker and granting deferral
9	to ensure all benefits related to the nuclear PTCs are preserved and returned to
10	customers.
11	• Approval of modifications to the terms of the prior Western Plains Wind Farm
12	settlement to reflect current considerations and align its regulation with the terms
13	in place for the Persimmon Creek Wind Farm.
14	• Approval of Tracker 2 for Pension and OPEBs to be included in rate base as an
15	update to the prior agreement based on changes in market conditions.
16	• Approval of the Stay Connected Pilot ("SCP") program as requested.
17	• Approval of the Conversion Plan to convert non-LED private, unmetered lights,
18	and defer incremental costs for consideration to a future general rate proceeding.
19	• Granting a waiver of the Billing Standards to allow EKC to execute the rate changes
20	resulting from this docket based on the customer billing cycle date instead of on
21	one fixed date for everyone.
22	• Approval of continuation of the regulatory asset and liability treatments, including
23	continuation of reg asset/liability tracker mechanisms.
24	• Approval of an amortization rate request for New plant account 30316 for software.

 ¹ Joint Application, ¶2 (Jan. 31, 2025) ("Application").
 ² Application, Section 3(i) p.2.
 ³ Application, ¶9.

1		B. CURB's Position
2	Q.	Please summarize CURB's filed position ahead of settlement discussions.
3	A.	Regarding cost of capital, CURB's recommendation in direct testimony was 7.07% ROR
4		with an ROE component of 9.50%. ⁴ In cross-answering testimony, CURB accepted KCC
5		Staff's recommended long-term debt and holding company debt components ⁵ which
6		reduced CURB's recommended ROR to 6.92%. ⁶
7		Regarding revenue requirement, CURB's recommendation in direct testimony was
8		a base rate increase of no higher than approx. \$132.2 million. ⁷ CURB's recommendation
9		in cross-answering testimony was an increase of approx. \$115.8 million. ⁸
10		Regarding class revenue allocation, CURB recommended 110% allocation of the
11		system average increase to Residential and 91% to Small General Service ("SGS").9 In
12		comparison, EKC's proposal allocated 110% to Residential and 93% to SGS. ¹⁰
13		Regarding rate design, CURB recommended the customer charges for Residential
14		and SGS remain unchanged at \$14.25 and \$25.29 per month, respectively. ¹¹ In comparison,
15		EKC's proposal increased the Residential customer charge to \$16.38 per month and the
16		SGS customer charge to \$28.49 per month. ¹²
17		Conceptually, CURB is supportive of fairly structured low-income relief programs

⁴ Direct Testimony of J. Randall Woolridge, PhD, Table 2 (June 6, 2025) ("Woolridge Direct").

⁵ Direct Testimony of Adam H. Gatewood, pg. 20 (June 6, 2025).

⁶ Cross-Answering Testimony of J. Randall Woolridge, PhD, Table 2 (June 20, 2025).

 ⁷ Direct Testimony of Mark E. Garrett, pg.8 (Jun. 6, 2025).
 ⁸ Cross-Answering Testimony of Mark E. Garrett, pg. 6 (Jun. 20, 2025) ("Garrett Cross").

⁹ Direct Testimony of Glenn A. Watkins, Table 10 (Jun. 6, 2025) ("Watkins Direct").

¹⁰ Direct Testimony of Marisol E. Miller, pg. 18 (Jan. 31, 2025). ("Miller Direct").

¹¹ Watkins Direct, pg. 38.

¹² Miller Direct, Schedule MEM-3.

1		to address energy burden. Therefore, CURB did not reject the Company's proposed SCP
2		program outright; instead, CURB recommended several modifications to the program. ¹³
3		The Company, in its rebuttal testimony, agreed to some of CURB's modifications but
4		opposed others. ¹⁴ Prior to settlement, CURB's outstanding modifications to the SCP were:
5		• SCP participants should be required to enroll in Average Payment Plan.
6		• The monthly bill credit for SCP participants should be limited to the lesser of 50%
7		of the monthly bill or \$100.
8		• Shareholders should fund the administrative costs of the SCP in order that all
9		program funds can be distributed as bill credits.
10		• Reductions to bad debt and increases in revenue attributable to the SCP should be
11		accounted for.
12		In cross-answering testimony, CURB agreed with KCC Staff's recommendation ¹⁵ to
13		defer the Panasonic sales margin revenues and any applicable cost to serve the Panasonic
14		load not included in this docket. The sales margin revenues would be recorded as a
15		regulatory liability to be returned to customers in EKC's next rate proceeding. ¹⁶
16		
17	Q.	Prior to settlement negotiations, did CURB update or revise any of its positions?
18	А.	Yes, CURB revised its recommended ROR and revenue requirement based upon
19		corrections KCC Staff made to its filed position. As discussed above, in cross-answering
20		testimony, CURB adopted KCC Staff's recommended capital structure. After the Parties

¹³ See Direct Testimony of Josh Frantz, pp. 17–18 (Jun. 6, 2025).
¹⁴ See Rebuttal Testimony of Kimberly H. Winslow, pg. 11 (Jul. 3, 2025).
¹⁵ See Direct Testimony of Chad Unrein, pp. 39–41 (June 6, 2025).

¹⁶ Garrett Cross, pp. 5–6.

1		filed cross-answering testimony but prior to settlement discussions, KCC Staff updated its
2		formulation of the Company's capital structure, correcting EKC's cost of long-term debt
3		from 4.38% to 4.63%. Based upon KCC Staff's correction, CURB calculated its revised
4		recommended revenue requirement to be \$123.3 million and ROR to be 7.03%.
5		
6		III. Settlement
7	Q.	Have the parties reached a settlement on this matter?
8	А.	Yes. The Agreement was filed on July 15, 2025.
9		
10	Q.	Who are the signatory parties to the settlement?
11	A.	The signatory parties are: EKC; KCC Staff; CURB; HF Sinclair El Dorado Refining LLC;
12		Unified School District #232, Johnson County, Kansas; Unified School District #233,
13		Olathe Schools District; Unified School District #259, Sedgwick County, Kansas; The
14		Kroger Co.; Department of Defense and Other Federal Executive Agencies; CVR Refining
15		CVL, LLC; Cargill, Inc.; Occidental Chemical Corporation; Lawrence Paper Company;
16		Kansas Agribusiness Retailers Association; Kansas Grain and Feed Association; Renew
17		Kansas Biofuels Association; The Goodyear Tire & Rubber Company; Spirit
18		AeroSystems, Inc.; Associated Purchasing Services; CCPS Transportation, LLC; Walmart
19		Inc.; Wichita Regional Chamber of Commerce; Kansas Chamber of Commerce and
20		Industry, Inc.; and International Brotherhood of Electrical Workers, Local Union 304.

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1		Kansas Gas Service, a division of One Gas Inc. and Black Hills/Kansas Gas Utility
2		Company, LLC are not signatories, but do not oppose the Agreement.
3		
4	Q.	Is the Agreement a unanimous settlement agreement?
5	A.	Yes, the Agreement meets the criteria of a "unanimous settlement agreement," as defined
6		in K.A.R. 82-1-230a(2). ¹⁷
7		
8	Q.	Please outline the key provisions of the Agreement, relevant to CURB's interests.
9	A.	Relevant to CURB's interests, key provisions of the Agreement are as follows:
10		• EKC's overall annual revenue requirement increase should be \$128.0 million,
11		inclusive of the rebase of property tax.
12		• EKC should be authorized to use 8.45% as its pre-tax ROR for regulatory
13		accounting purposes.
14		• The Parties acknowledge that no stated ROE is included in the settlement. For
15		purposes of transmission delivery charge ("TDC") filings, the Parties agree an ROE
16		of 9.70% should be utilized.
17		• EKC should be authorized to implement a nuclear PTC tracker with deferral to
18		ensure all benefits related to the nuclear PTC are preserved and returned to
19		customers. The Agreement details how the deferred amount will be returned via a
20		line-item bill credit.
21		• Before the end of calendar year 2025, KCC Staff should convene discussions with
22		all Kansas investor-owned utilities to discuss the utilities' positions pertaining to
23		rate base treatment for Pension Tracker 2.

¹⁷ "Unanimous settlement agreement" means an agreement that is entered into by all parties to the proceeding or an agreement that is not opposed by any party that did not enter into the agreement.

1		• EKC should confer with Staff and CURB regarding development and
2		implementation of a hazard tree program.
3		• EKC should implement an Earnings Review Surveillance ("ERS") Report. For each
4		calendar year until the effective date following EKC's next general rate case, any
5		positive difference between earned ROE and a 9.70% ROE amount shall be
6		multiplied by 50% and then deferred as a regulatory liability to be provided to retail
7		electric customers in EKC's subsequent general rate case.
8		• EKC should develop rates for each class based on an agreed upon set of allocation
9		factors and billing determinants. For all customer classes other than residential and
10		MGS, excluding the new optional TOU rate, the increase allocated to the customer
11		class should be spread across the rate components equally.
12		• The agreed upon allocation percentages of the system average increase to
13		Residential and SGS are 105.2% and 95.2%, respectively.
14		• The customer charge for all residential customer classes should be \$15.25.
15		• When EKC's CWIP rider is implemented, costs will be allocated to customer
16		classes utilizing the weighted average of 4CP and 12CP.
17		• Evergy will implement voltage differentiation in its RECA and ECA mechanisms.
18		These voltage differentials will be based on the energy loss factors from Evergy's
19		most recent loss study.
20		• EKC should be allowed to withdraw its SCP proposal without prejudice.
21		
22		IV. Evaluation
23	Q.	What criteria does the Commission generally consider when reviewing unanimous
24		settlement agreements?
25	A.	Generally, the Commission will accept a unanimous settlement agreement if the following
26		three criteria are met: 1) the agreement is supported by substantial competent evidence; 2)

1		the agreement will result in just and reasonable rates or charges; and 3) the results of the
2		agreement are in the public interest. ¹⁸
3		
4		A. Substantial Competent Evidence
5	Q.	Is the Agreement supported by substantial competent evidence on the record?
6	A.	Yes, I believe the Agreement is supported by substantial and competent evidence. The
7		record contains thorough documentation prepared by well-qualified and competent
8		professionals. The testimony provided by these expert witnesses relied upon hundreds of
9		pages of workpapers and discovery request responses that examined the Company's
10		proposal in significant detail.
11		The evidence established through the Application, pre-filed testimony, and
12		discovery would be sufficient to be relied upon by the Commission to make a determination
13		on the issues presented by this case if the case was fully litigated. This foundation of
14		evidence was relied upon to unanimously agree upon a resolution of all issues in this case.
15		There was a wide array of positions and methodologies among more than 25 parties
16		involved in settlement negotiations, so the Agreement represents an amalgam of many
17		divergent perspectives.

¹⁸ In Docket No. 08-ATMG-280-RTS, the Commission developed a five-factor test for review of non-unanimous settlement agreements. More recent Commission Orders have used a three-factor test for review of unanimous settlement agreements (e.g., Order Approving Unanimous Settlement Agreement, ¶17–18, Docket No. 21-BHCG-418-RTS [Dec. 30, 2021]).

1	Q.	How was the agreed upon revenue requirement increase arrived at by the Parties?
2	A.	There is no specific calculation identified in the Agreement that underlies the agreed-upon
3		overall annual revenue requirement increase of \$128.0 million. Each party will likely have
4		a different understanding of the concessions agreed to in order to produce this result.
5		CURB's recommended revised revenue requirement was \$123.3 million compared
6		to the Company's initial \$192.1 million request. From CURB's perspective, a movement
7		of \$4.7 million from our revised position was exchanged for Evergy's agreement not to
8		litigate roughly \$64.1 million of adjustments, plus the Agreement includes several other
9		beneficial provisions such as a more favorable Residential allocation percentage, a
10		compromise on the amount of the customer charges for Residential and SGS, and an
11		earnings review and sharing plan.
12		
13		B. Just and Reasonable Rates/Charges
14	Q.	Will the Agreement result in just and reasonable rates/charges?
15	A.	Yes, I believe that, if approved, the Agreement will result in just and reasonable rates that
16		fall within a "zone of reasonableness." ¹⁹
17		The agreed-upon revenue requirement balances the Company's desire for assurance
18		that it will earn sufficient revenue to meet its financial obligations with bill affordability
19		and the provision of safe and reliable electric utility service.

¹⁹ See Kan. Gas and Electric Co. v. State Corp Comm'n, 239 Kan. 483, 488 (1986).

1	Based upon the Company's initial filing, the Company proposed a system average
2	base rate increase of 13.60%, including base rate increases of 14.97% for Residential
3	customers ²⁰ and 12.66% for SGS. ²¹ In comparison, the agreed-upon allocation factors and
4	revenue increase will result in a system average base rate increase of approximately 9.03%,
5	including base rate increases to Residential customers of 9.59% and 8.69% to SGS. Under
6	the agreed-upon rate design, the Parties agreed to customer charges of \$15.25 for
7	Residential customers and \$27.49 for SGS, both less than the initially proposed amounts.
8	The provision regarding the Nuclear PTC tracker and deferral will result in
9	ratepayer benefits by providing bill credits for customers once any cash benefits associated
10	with the PTC are realized. The process outlined in the Agreement is designed to preserve
11	the benefits of nuclear PTCs and pass the credits back to customers in a timely manner via
12	a line-item credit on customers' bills.
13	The collective Parties represent diverse interests in this case and no party opposes
14	the class allocations used to allocate the agreed-upon revenue increase. Generally, each
15	party is unwilling to make concessions for an unreasonable position; accordingly, the rates
16	resulting from the Agreement should be considered just and reasonable.

²⁰ Miller Direct, Schedule MEM-3.²¹ Miller Direct, Schedule MEM-3.

1 C. Public Interest

2 Q. Is the Agreement in the public interest?

A. Yes, I believe approval of the Agreement is in the public interest. The Agreement reasonably balances the Company's need to recover prudent investments and expenditures with affordability concerns for ratepayers.

Collectively, the Parties represent a wide array of ratepayer classes and customer
 interests, with KCC Staff covering the broad perspective of the public interest generally.
 The fact that all parties were able to collaborate and present a unanimous resolution of the
 issues in this case is a strong indicator that the public interest standard is met.

Regarding specific provisions of the Agreement, the ERS, which enables sharing 10 of earnings beyond a designated level between shareholders and customers, supports the 11 public interest. This provision is a compromise that morphed from KCC Staff's 12 recommendation to defer future Panasonic sales margin revenues. The ERS preserves the 13 Company's opportunity to earn a fair return on its investments but has the potential to 14 benefit ratepayers in the event of significant growth in revenue. Although the additional 15 earnings are shared 50-50 and will not solely benefit ratepayers, CURB is supportive of 16 this provision because it applies to earnings growth broadly, including but not limited to 17 revenue from new or load-ramping customers such as Panasonic. 18

During negotiations, CURB evaluated all the Parties' positions and evaluated the relative risks that litigation could result in less favorable outcomes for ratepayers on a number of items, including allocation of any overall revenue increase. Additionally, if the

1		Agreement is approved, the Parties will avoid the costly and time-consuming process of
2		preparing for and conducting a fully litigated and contentious evidentiary hearing. It is in
3		the public interest to avoid such costs when possible.
4		
5	Q.	Why do you believe EKC's withdrawal of the SCP program is in the public interest?
6	А.	Although CURB is generally supportive of fairly structured low-income relief programs as
7		a means to address energy burden, the Parties were unable to reach agreement on mutually
8		acceptable terms for the SCP program. In their filed positions, Evergy and CURB disagreed
9		on particular provisions of the program and KCC Staff outright rejected the program on a
10		legal basis.
11		By nature, successful settlement negotiations involve compromise, particularly to
12		reach a unanimous agreement. CURB evaluated the potential risks of litigating this issue
13		and determined that withdrawal of the proposal was an appropriate course of action at this
14		time. An unfavorable ruling on EKC's proposed program could detrimentally inhibit the
15		consideration and development of similar programs for other utilities in Kansas. If the
16		proposal is withdrawn without prejudice, as requested, the Parties are not precluded from
17		revisiting this concept again in the future.
18		
19		V. Conclusion
20	Q.	Please summarize your comments.
21	A.	CURB supports the Agreement because it meets the Commission's standard criteria for

0	
4	
3	interest. Thus, the Commission should approve the Agreement.
2	evidence; 2) it will result in just and reasonable rates or charges; and 3) it is in the public
1	approval of unanimous settlement agreements: 1) it is supported by substantial competent

- 5 Q. Does this conclude your testimony?
- 6 A. Yes, thank you.

VERIFICATION

STATE OF KANSAS)) COUNTY OF SHAWNEE) ss:

I, Josh P. Frantz, of lawful age and being first duly sworn upon my oath, state that I am a Senior Regulatory Analyst for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.

Josh P. Frank

SUBSCRIBED AND SWORN to before me this 17th day of July, 2025.



Notary Public /

My Commission expires: 01-26-2029.

CERTIFICATE OF SERVICE

25-EKCE-294-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 17th day of July, 2025, to the following:

JAMES G. FLAHERTY, ATTORNEY ANDERSON & BYRD, L.L.P. 216 S HICKORY PO BOX 17 OTTAWA, KS 66067-0017 jflaherty@andersonbyrd.com

ELIZABETH A. BAKER, ATTORNEY AT LAW BAKER, STOREY, & WATSON 1603 SW 37TH STREET TOPEKA, KS 66611 <u>ebaker@bakerstorey.com</u>

NICK SMITH, MANAGER OF KANSAS REGULATION BLACK HILLS ENERGY CORPORATION 601 NORTH IOWA STREET LAWRENCE, KS 66044 <u>nick.smith@blackhillscorp.com</u>

ROB DANIEL, DIRECTOR OF REGULATORY BLACK HILLS/KANSAS GAS UTILITY COMPANY LLC D/B/A Black Hills Energy 601 NORTH IOWA STREET LAWRENCE, KS 66044 rob.daniel@blackhillscorp.com

DOUGLAS LAW, ASSOCIATE GENERAL COUNSEL BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC D/B/A BLACK HILLS ENERGY 1731 WINDHOEK DRIVE LINCOLN, NE 68512 douglas.law@blackhillscorp.com

KURT J. BOEHM, ATTORNEY BOEHM, KURTZ & LOWRY 36 E SEVENTH ST STE 1510 CINCINNATI, OH 45202 kboehm@bkllawfirm.com

JODY KYLER COHN, ATTORNEY BOEHM, KURTZ & LOWRY 36 E SEVENTH ST STE 1510 CINCINNATI, OH 45202 jkylercohn@bkllawfirm.com

MELISSA M. BUHRIG, EXEC. VICE PRESIDENT, GEN. COUNSEL & SECRETARY CVR REFINING CVL, LLC 2277 PLAZA DR., STE. 500 SUGAR LAND, TX 77479 mmbuhrig@CVREnergy.com

JASON T. GRAY, ATTORNEY DUNCAN & ALLEN 1730 RHODE ISLAND AVE., NW SUITE 700 WASHINGTON, DC 20036 jtg@duncanallen.com

JUSTIN BIEBER ENERGY STRATEGIES, LLC PARKSIDE TOWERS 215 S STATE ST STE 200 SALT LAKE CITY, UT 84111 jbieber@energystrat.com

CATHRYN J. DINGES, SR DIRECTOR & REGULATORY AFFAIRS COUNSEL EVERGY KANSAS CENTRAL, INC 818 S KANSAS AVE PO BOX 889 TOPEKA, KS 66601-0889 cathy.dinges@evergy.com

LESLIE WINES, SR. EXEC. ADMIN. ASST. EVERGY KANSAS CENTRAL, INC 818 S KANSAS AVE PO BOX 889 TOPEKA, KS 66601-0889 <u>leslie.wines@evergy.com</u>

COLE A. BAILEY, CORPORATE COUNSEL DIRECTOR EVERGY KANSAS SOUTH, INC. D/B/A EVERGY KANSAS CENTRAL 818 S KANSAS AVE, PO Box 889 TOPEKA, KS 66601-0889 cole.bailey@evergy.com

DARRIN IVES, VP - REGULATORY AFFAIRS EVERGY METRO, INC D/B/A EVERGY KANSAS METRO ONE KANSAS CITY PLACE 1200 MAIN, 19TH FLOOR KANSAS CITY, MO 64105 darrin.ives@evergy.com RONALD A. KLOTE, DIRECTOR, REGULATORY AFFAIRS EVERGY METRO, INC D/B/A EVERGY KANSAS METRO ONE KANSAS CITY PLACE 1200 MAIN, 19TH FLOOR KANSAS CITY, MO 64105 ronald.klote@evergy.com

DAVID BANKS, CEM, CEP FLINT HILLS ENERGY CONSULTANT 117 S PARKRIDGE WICHITA, KS 67209 david@fheconsultants.net

DANIEL J. BULLER, ATTORNEY FOULSTON SIEFKIN LLP 7500 COLLEGE BOULEVARD, STE 1400 OVERLAND PARK, KS 66201-4041 dbuller@foulston.com

MOLLY E. MORGAN, ATTORNEY FOULSTON SIEFKIN LLP 1551 N. Waterfront Parkway SUITE 100 WICHITA, KS 67206 mmorgan@foulston.com

LEE M. SMITHYMAN, ATTORNEY FOULSTON SIEFKIN LLP 7500 COLLEGE BOULEVARD, STE 1400 OVERLAND PARK, KS 66201-4041 Ismithyman@foulston.com

JAMES P. ZAKOURA, ATTORNEY FOULSTON SIEFKIN LLP 7500 COLLEGE BOULEVARD, STE 1400 OVERLAND PARK, KS 66201-4041 jzakoura@foulston.com

C. EDWARD WATSON, ATTORNEY FOULSTON SIEFKIN LLP 1551 N. Waterfront Parkway SUITE 100 WICHITA, KS 67206 cewatson@foulston.com

JAKE MILLER, COUNSEL GRISSOM MILLER LAW FIRM LLC 1600 GENESSEE STREET STE 460 KANSAS CITY, MO 64102 jake@grissommiller.com

CONNER MITCHELL, ATTORNEY GRISSOM MILLER LAW FIRM LLC 1600 GENESSEE STREET STE 460 KANSAS CITY, MO 64102 cam@grissommiller.com CONSTANCE CHAN, SENIOR CATEGORY MANAGER - ELECTRICITY & BUSINESS TRAVEL HF SINCLAIR EL DORADO REFINING LLC 2323 VICTORY AVE. STE 1400 DALLA, TX 75219 <u>constance.chan@hfsinclair.com</u>

JON LINDSEY, CORPORATE COUNSEL HF SINCLAIR EL DORADO REFINING LLC 550 E. SOUTH TEMPLE SALT LAKE CITY, UT 84102 jon.lindsey@hfsinclair.com

BRIAN G. FEDOTIN, GENERAL COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 brian.fedotin@ks.gov

PATRICK HURLEY, CHIEF LITIGATION COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 <u>patrick.hurley@ks.gov</u>

CARLY MASENTHIN, LITIGATION COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 carly.masenthin@ks.gov

LORNA EATON, MANAGER OF RATES AND REGULATORY AFFAIRS KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC. 7421 W 129TH STREET OVERLAND PARK, KS 66213 Iorna.eaton@onegas.com

LORNA EATON, MANAGER RATES & REGULATORY - OKE01026 KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC. 7421 W 129TH STREET OVERLAND PARK, KS 66213 invoices@onegas.com

ROBERT E. VINCENT, MANAGING ATTORNEY KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC. 7421 W. 129TH STREET OVERLAND PARK, KS 66213 robert.vincent@onegas.com VALERIE SMITH, ADMINISTRATIVE ASSISTANT MORRIS LAING EVANS BROCK & KENNEDY 800 SW JACKSON SUITE 1310 TOPEKA, KS 66612-1216 vsmith@morrislaing.com

TREVOR WOHLFORD, ATTORNEY MORRIS LAING EVANS BROCK & KENNEDY 800 SW JACKSON SUITE 1310 TOPEKA, KS 66612-1216 twohlford@morrislaing.com

GLENDA CAFER, MORRIS LAING LAW FIRM MORRIS LAING EVANS BROCK & KENNEDY CHTD 800 SW JACKSON STE 1310 TOPEKA, KS 66612-1216 gcafer@morrislaing.com

RITA LOWE, PARALEGAL MORRIS LAING EVANS BROCK & KENNEDY CHTD 300 N MEAD STE 200 WICHITA, KS 67202-2745 rlowe@morrislaing.com

WILL B. WOHLFORD, ATTORNEY MORRIS LAING EVANS BROCK & KENNEDY CHTD 300 N MEAD STE 200 WICHITA, KS 67202-2745 wwohlford@morrislaing.com

TIM OPITZ OPITZ LAW FIRM, LLC 308 E. HIGH STREET SUITE B101 JEFFERSON CITY, MO 65101 tim.opitz@opitzlawfirm.com

ANNE E. CALLENBACH, ATTORNEY POLSINELLI PC 900 W 48TH PLACE STE 900 KANSAS CITY, MO 64112 acallenbach@polsinelli.com FRANK A. CARO, ATTORNEY POLSINELLI PC 900 W 48TH PLACE STE 900 KANSAS CITY, MO 64112 <u>fcaro@polsinelli.com</u>

JARED R. JEVONS, ATTORNEY POLSINELLI PC 900 W 48TH PLACE STE 900 KANSAS CITY, MO 64112 JJEVONS@POLSINELLI.COM

DANIEL LAWRENCE, GENERAL COUNSEL USD 259 903 SOUTH EDGEMOOR, ROOM 113 WICHITA, KS 67218 <u>dlawrence@usd259.net</u>

GREG WRIGHT PRIORITY POWER MGT. 12512 AUGUSTA DR KANSAS CITY, KS 66109 gwright@prioritypower.com

KACEY S. MAYES, ATTORNEY TRIPLETT, WOOLF & GARRETSON, LLC 2959 N ROCK RD STE 300 WICHITA, KS 67226 <u>ksmayes@twgfirm.com</u>

TIMOTHY E. MCKEE, ATTORNEY TRIPLETT, WOOLF & GARRETSON, LLC 2959 N ROCK RD STE 300 WICHITA, KS 67226 <u>TEMCKEE@TWGFIRM.COM</u>

JOHN J. MCNUTT, General Attorney U.S. ARMY LEGAL SERVICES AGENCY REGULATORY LAW OFFICE 9275 GUNSTON RD., STE. 1300 FORT BELVOIR, VA 22060-5546 john.j.mcnutt.civ@army.mil

KEVIN K. LACHANCE, CONTRACT LAW ATTORNEY UNITED STATES DEPARTMENT OF DEFENSE ADMIN & CIVIL LAW DIVISION OFFICE OF STAFF JUDGE ADVOCATE FORT RILEY, KS 66442 kevin.k.lachance.civ@army.mil

Della Smith Senior Administrative Specialist