

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of a General Investigation       )  
Regarding the Effect of Federal Income Tax       )  
Reform on the Revenue Requirements of Kansas       )  
Public Utilities and Request to Issue an       )       Docket No. 18-GIMX-248-GIV  
Accounting Authority Order Requiring Certain       )  
Regulated Public Utilities to Defer Effects of       )  
Tax Reform to a Deferred Revenue Account.       )

**COMPLIANCE FILING**

Atmos Energy Corporation ("Atmos Energy"), pursuant to the requirements of the Commission's Order in Docket No. 18-GIMX-248-GIV ("248 Docket"), issued March 27, 2018 Granting Joint Motion for Approval of Atmos Energy's Tax Reform Plan ("Order") is providing the following information and changes to its Tax Reform Credit (Surcharge) and Deferred Revenue Account Credit (Surcharge) in compliance with the Order:

**I. DEFERRED REVENUE ACCOUNT CREDIT (SURCHARGE)**

1. Pursuant to paragraph 15 of the Order, the Deferred Revenue Account Credit (Surcharge) amount of \$1.13 million, including interest, for the period of January 1, 2018 through March 31, 2018 was included in the Deferred Revenue Account Credit for a one-year period (April 1, 2018-March 31, 2019) and credited to customers.<sup>1</sup>

2. Beginning April 1, 2019, the Deferred Revenue Account Credit (Surcharge) has been reset to zero pursuant to the Order.

3. Pursuant to paragraph 16 of the Order, the Deferred Revenue Account Credit (Surcharge) is subject to a true-up provision. By the end of March 2019, Atmos Energy had credited

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<sup>1</sup>Atmos Energy reserved the right in its next general rate case to provide the Commission with such information and supporting data to show other components of its cost of service have offset the decrease in its income tax expenses during the Accrual Period, and its right to request that all or a portion of the Deferred Revenue Account being credited to customers under the Settlement Agreement be credited back to Atmos Energy in some fashion for the other components of its cost of service that offset the decrease in its income tax expenses. *See*, Ries Direct, p. 6; Harden Direct, p. 8; Jackson Direct, p. 5.

its Kansas customers more than the amount of the Deferred Revenue Account, plus interest, set forth in paragraph 15 of the Order. Accordingly, Atmos Energy will apply a Deferred Revenue Account surcharge to each monthly bill from July 1, 2019 through July 31, 2019. Atmos Energy's workpapers showing the calculation of the surcharge have been provided to Staff for their review.

## **II. TAX REFORM CREDIT (SURCHARGE) TARIFF CHANGES**

4. Pursuant to paragraphs 15-17 of the Order, Atmos Energy's Tax Reform Credit Tariff includes the difference between the cost of service as approved by the Commission in Atmos Energy's most recent rate case and the cost of service that would have resulted had the provision for federal income taxes been based upon the corporate income tax rate approved in the Tax Cut and Jobs Act.<sup>2</sup> The tariff also includes a credit to reflect the tax rate change for the Gas Safety and Reliability Surcharge ("GSRS"). Under the tariff, the cost of service credit was approximately \$3,002,308 and the annual GSRS credit is approximately \$75,210.<sup>3</sup> The total credit amount was allocated among Atmos Energy's customer classes based upon the customer class allocations approved in Atmos Energy's last rate case was allocated between a fixed credit and volumetric credit.<sup>4</sup> The Tax Reform Credit Tariff includes an annual true-up provision.

5. Attached to this Compliance Filing as Exhibit A and incorporated herein by reference are the redlined changes to Atmos Energy's Tax Reform Credit (Surcharge) Tariff ("Tariff"), which changes are necessary to comply with the terms of the Tariff and the Commission's Order approving same.

6. The Tax Reform Credit (Surcharge) Rate in the Tariff is being changed to remove the GSRS credit amount from the Tax Reform Credit Rate. Atmos Energy's workpapers showing the

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<sup>2</sup>Ries Direct, p. 6; Harden Direct, p. 8; Jackson Direct, p. 5.

<sup>3</sup>Ries Direct, pp. 6-7; Harden Direct, p. 8; Jackson Direct, pp. 4-5.

<sup>4</sup>Ries Direct, p. 7; Harden Direct, p. 8; Jackson Direct, pp. 5-6.

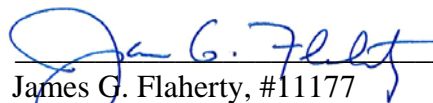
calculation of the new Tax Reform Credit after removing the GSRS amount has been provided to Staff for their review.

7. The Tariff also resets the Deferred Revenue Account Credit (Surcharge) to zero.

8. Finally, the Tariff sets forth the true-up surcharge that will be applied to each customer's bill from July 1, 2019 through July 31, 2019, to reconcile the difference between the total credit amount resulting from the Tax Reform Credit Amount and the Deferred Revenue Account Credit amount received by Atmos Energy between April 1, 2018 and March 31, 2019, and the amounts approved by the Commission in its Order. Atmos Energy workpapers showing the calculation of the surcharge has been provided to Staff for their review.

9. A clean copy of the Tax Reform Credit (Surcharge) Tariff is attached to this Compliance Filing as Exhibit B and is incorporated herein by reference.

WHEREFORE, Atmos Energy submits this Compliance Filing and requests an Order from the Commission approving the changes to its Tax Reform Account Credit (Surcharge) Tariff (Exhibit B to the Compliance Filing).



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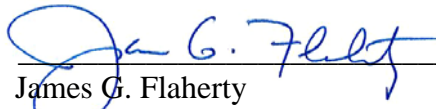
Attorneys for Atmos Energy Corporation

**VERIFICATION**

STATE OF KANSAS, COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states:

That he is the attorney for Atmos Energy Corporation, named in the foregoing Compliance Filing, and is duly authorized to make this affidavit; that he has read the foregoing Compliance Filing, and knows the contents thereof; and that the facts set forth therein are true and correct.

  
James G. Flaherty

SUBSCRIBED AND SWORN to before me this 20<sup>th</sup> day of May, 2019.



  
\_\_\_\_\_

Notary Public

Appointment/Commission Expires:

## **CERTIFICATE OF SERVICE**

I hereby certify that a copy of the above and foregoing was sent via electronic mail, this 20<sup>th</sup> day of May, 2019, addressed to:

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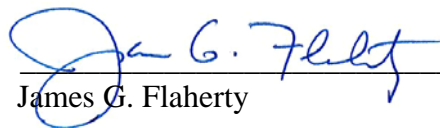
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James G. Flaherty

**THE STATE CORPORATION COMMISSION OF KANSAS**

ATMOS ENERGY CORPORATION

SCHEDULE IX Tax Reform Credit

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding  
shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

**Tax Reform Credit****APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

**RATE**

The Tax Reform surcharge (credit) shall be applied to each monthly bill from May 7, 2019 until base rates are changed as a result of the Company's next rate case filing. The surcharge (credit) shall be as follows:  
is reflected below:

Customer Class	Facility Charge	Commodity Charge
Residential (910):	(\$0.837)	(\$0.01011) / ccf
Commercial and Public Authority (915):	(\$2.4052)	(\$0.00732) / ccf
Schools (920):	(\$3.914.44)	(\$0.00633) / ccf
Industrial Firm (930):	(\$9.8094)	(\$0.00509) / ccf
Small Generator Service (940):	(\$1.1529)	(\$0.46274) / ccf
Irrigation Engine (965):	(\$9.7740.27)	(\$0.00338) / ccf
Industrial Interruptible (IT900):	(\$87.0491.62)	(\$0.00222) / ccf
School Firm Transportation (920):	(\$7.3976)	(\$0.00570) / ccf
Firm Transportation (FT900):	(\$37.449.36)	(\$0.00373) / ccf
Transportation (FT900):	(\$37.449.36)	(\$0.00373) / ccf

The Deferred Revenue Account surcharge (credit)- applied to each monthly bill from April 1, 2018 through March 31, 2019 was reset to zero on March 31, 2019. The surcharge (credit) from April 1, 2019 through June 30, 2019 is reflected below shall be as follows::

Customer Class	Facility Charge	Commodity Charge
Residential (910):	(\$0.0032)	(\$0.00000376) / ccf
Commercial and Public Authority (915):	(\$0.0094)	(\$0.00000274) / ccf
Schools (920):	(\$04.0048)	(\$0.00000237) / ccf
Industrial Firm (930):	(\$03.0067)	(\$0.00000490) / ccf
Small Generator Service (940):	(\$0.0045)	(\$0.0000047167) / ccf
Irrigation Engine (965):	(\$03.0072)	(\$0.00000426) / ccf
Industrial Interruptible (IT900):	(\$033.0049)	(\$0.0000083) / ccf
School Firm Transportation (920):	(\$02.0084)	(\$0.00000213) / ccf
Firm Transportation (FT900):	(\$044.0027)	(\$0.00439000) / ccf
Transportation (FT900):	(\$044.0027)	(\$0.00000439) / ccf

**EXHIBIT A**

Issued: April May 420 2019  
(Month) (Day) (Year)

Effective: Approved by Order dated 3/27/18 in 18-GIMX-248-  
GIV Upon Commission Approval April  
(Month) (Day) (Year)

By: /s/ Jared  
Geiger  
Ries Vice President, Rates & Regulatory Affairs  
(Signature of Officer) (Title)

18-GIMX-248-GIV  
Approved  
Kansas Corporation Commission  
March 27, 2018  
/s/ Lynn M. Retz

**THE STATE CORPORATION COMMISSION OF KANSAS****ATMOS ENERGY CORPORATION**

(Name of Issuing Utility)

**SCHEDULE IX Tax Reform Credit****ENTIRE SERVICE AREA**

(Territory to which Schedule is applicable)

No Supplement or separate understanding  
shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

Tax Credit True-Up Surcharge shall apply to the monthly bill for the period of July 1, 2019 through July 31, 2019, which reflects the true-up calculation for the Tax Credit Surcharge, as a one-time charge to the customers. The surcharge shall be as follows:

<u>Customer Class</u>	<u>Facility Charge</u>	<u>Commodity Charge</u>
<u>Residential (910):</u>	<u>\$1.10</u>	<u>(\$0.00000) / ccf</u>
<u>Commercial and Public Authority (915):</u>	<u>\$3.17</u>	<u>(\$0.00000) / ccf</u>
<u>Schools (920):</u>	<u>\$5.15</u>	<u>(\$0.00000) / ccf</u>
<u>Industrial Firm (930):</u>	<u>\$12.97</u>	<u>(\$0.00000) / ccf</u>
<u>Small Generator Service (940):</u>	<u>\$1.52</u>	<u>(\$0.00000) / ccf</u>
<u>Irrigation Engine (965):</u>	<u>\$12.91</u>	<u>(\$0.00000) / ccf</u>
<u>Industrial Interruptible (IT900):</u>	<u>\$114.95</u>	<u>(\$0.00000) / ccf</u>
<u>School Firm Transportation (920):</u>	<u>\$9.76</u>	<u>(\$0.00000) / ccf</u>
<u>Firm Transportation (FT900):</u>	<u>\$49.44</u>	<u>(\$0.00000) / ccf</u>
<u>Transportation (FT900):</u>	<u>\$49.44</u>	<u>(\$0.00000) / ccf</u>

Deferred Account True-Up Surcharge shall apply to the monthly bill for the period of July 1, 2019 through July 31, 2019, which reflects the true-up calculation for the Deferred Revenue Account, as a one-time charge to the customers. The surcharge shall be as follows:

<u>Customer Class</u>	<u>Facility Charge</u>	<u>Commodity Charge</u>
<u>Residential (910):</u>	<u>\$0.63</u>	<u>(\$0.00000) / ccf</u>
<u>Commercial and Public Authority (915):</u>	<u>\$1.82</u>	<u>(\$0.00000) / ccf</u>
<u>Schools (920):</u>	<u>\$2.97</u>	<u>(\$0.00000) / ccf</u>
<u>Industrial Firm (930):</u>	<u>\$7.47</u>	<u>(\$0.00000) / ccf</u>
<u>Small Generator Service (940):</u>	<u>\$0.87</u>	<u>(\$0.00000) / ccf</u>
<u>Irrigation Engine (965):</u>	<u>\$7.43</u>	<u>(\$0.00000) / ccf</u>
<u>Industrial Interruptible (IT900):</u>	<u>\$66.14</u>	<u>(\$0.00000) / ccf</u>
<u>School Firm Transportation (920):</u>	<u>\$5.62</u>	<u>(\$0.00000) / ccf</u>
<u>Firm Transportation (FT900):</u>	<u>\$28.45</u>	<u>(\$0.00000) / ccf</u>
<u>Transportation (FT900):</u>	<u>\$28.45</u>	<u>(\$0.00000) / ccf</u>

Issued: May 1520 2019April  
(Month) (Day) (Year)

Effective: AprilJuly 1 2019Upon-  
(Month) (Day) (Year)

By: /s/ Jared Geiger Vice President, Rates & Regulatory Affairs  
(Signature of Officer) (Title)



## DEFINITIONS AND CONDITIONS

1. The Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) shall be allocated among customers in the same manner as approved in Docket No. 18-GIMX-248-GIV.
2. At the end of each twelve-month period, the Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) is in effect, the utility shall reconcile the differences between the surcharge (credit) resulting from the Tax Reform Credit and Deferred Revenue Accounting and the appropriate surcharge (credit) as found by the Commission for that period and shall submit the reconciliation and a proposed Tax Reform Credit and/or Deferred Revenue Accounting adjustment to the Commission for approval to recover or refund the difference through adjustments of the Tax Reform Credit and/or Deferred Revenue Accounting surcharge (credit).
3. The Tax Reform Credit surcharge (credit) shall be reset to zero at the next general rate case.
4. The Deferred Revenue Accounting shall be reset to zero after March 31, 2019.
5. All provisions of this rider are subject to changes made by order of the Commission.

Issued:	<u>March</u> (Month)	<u>27</u> (Day)	<u>2018</u> (Year)	18-GIMX-248-GIV Approved Kansas Corporation Commission March 27, 2018 /s/ Lynn M. Retz
Effective:	<u>March</u> (Month)	<u>27</u> (Day)	<u>2018</u> (Year)	
By:	/s/ Jared Geiger Vice President, Rates & Regulatory Affairs (Signature of Officer)			
	(Title)			

**THE STATE CORPORATION COMMISSION OF KANSAS****ATMOS ENERGY CORPORATION**

(Name of Issuing Utility)

**SCHEDULE IX Tax Reform Credit****ENTIRE SERVICE AREA**

(Territory to which Schedule is applicable)

No Supplement or separate understanding  
shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

**Tax Reform Credit****APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

**RATE**

The Tax Reform surcharge (credit) shall be applied to each monthly bill from May 7, 2019 until base rates are changed as a result of the Company's next rate case filing. The surcharge (credit) is reflected below:

<b>Customer Class</b>	<b>Facility Charge</b>	<b>Commodity Charge</b>
Residential (910):	(\$0.83)	(\$0.01011) / ccf
Commercial and Public Authority (915):	(\$2.40)	(\$0.00732) / ccf
Schools (920):	(\$3.91)	(\$0.00633) / ccf
Industrial Firm (930):	(\$9.80)	(\$0.00509) / ccf
Small Generator Service (940):	(\$1.15)	(\$0.46274) / ccf
Irrigation Engine (965):	(\$9.77)	(\$0.00338) / ccf
Industrial Interruptible (IT900):	(\$87.04)	(\$0.00222) / ccf
School Firm Transportation (920):	(\$7.39)	(\$0.00570) / ccf
Firm Transportation (FT900):	(\$37.44)	(\$0.00373) / ccf
Transportation (FT900):	(\$37.44)	(\$0.00373) / ccf

The Deferred Revenue Account surcharge (credit) applied to each monthly bill from April 1, 2018 through March 31, 2019 was reset to zero on March 31, 2019.

<b>Customer Class</b>	<b>Facility Charge</b>	<b>Commodity Charge</b>
Residential (910):	(\$0.00)	(\$0.00000) / ccf
Commercial and Public Authority (915):	(\$0.00)	(\$0.00000) / ccf
Schools (920):	(\$0.00)	(\$0.00000) / ccf
Industrial Firm (930):	(\$0.00)	(\$0.00000) / ccf
Small Generator Service (940):	(\$0.00)	(\$0.00000) / ccf
Irrigation Engine (965):	(\$0.00)	(\$0.00000) / ccf
Industrial Interruptible (IT900):	(\$0.00)	(\$0.00000) / ccf
School Firm Transportation (920):	(\$0.00)	(\$0.00000) / ccf
Firm Transportation (FT900):	(\$0.00)	(\$0.00000) / ccf
Transportation (FT900):	(\$0.00)	(\$0.00000) / ccf

**EXHIBIT B**

Issued: May 20 2019  
(Month) (Day) (Year)

Effective: Approved by Order dated 3/27/18 in 18-GIMX-248-GIV  
(Month) (Day) (Year)

By: /s/ Jared Geiger Vice President, Rates & Regulatory Affairs  
(Signature of Officer) (Title)

**THE STATE CORPORATION COMMISSION OF KANSAS****ATMOS ENERGY CORPORATION**

(Name of Issuing Utility)

**SCHEDULE IX Tax Reform Credit****ENTIRE SERVICE AREA**

(Territory to which Schedule is applicable)

No Supplement or separate understanding  
shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

Tax Credit True-Up Surcharge shall apply to the monthly bill for the period of July 1, 2019 through July 31, 2019, which reflects the true-up calculation for the Tax Credit Surcharge, as a one-time charge to the customers. The surcharge shall be as follows:

<b>Customer Class</b>	<b>Facility Charge</b>	<b>Commodity Charge</b>
Residential (910):	\$1.10	(\$0.00000) / ccf
Commercial and Public Authority (915):	\$3.17	(\$0.00000) / ccf
Schools (920):	\$5.15	(\$0.00000) / ccf
Industrial Firm (930):	\$12.97	(\$0.00000) / ccf
Small Generator Service (940):	\$1.52	(\$0.00000) / ccf
Irrigation Engine (965):	\$12.91	(\$0.00000) / ccf
Industrial Interruptible (IT900):	\$114.95	(\$0.00000) / ccf
School Firm Transportation (920):	\$9.76	(\$0.00000) / ccf
Firm Transportation (FT900):	\$49.44	(\$0.00000) / ccf
Transportation (FT900):	\$49.44	(\$0.00000) / ccf

Deferred Account True-Up Surcharge shall apply to the monthly bill for the period of July 1, 2019 through July 31, 2019, which reflects the true-up calculation for the Deferred Revenue Account, as a one-time charge to the customers. The surcharge shall be as follows:

<b>Customer Class</b>	<b>Facility Charge</b>	<b>Commodity Charge</b>
Residential (910):	\$0.63	(\$0.00000) / ccf
Commercial and Public Authority (915):	\$1.82	(\$0.00000) / ccf
Schools (920):	\$2.97	(\$0.00000) / ccf
Industrial Firm (930):	\$7.47	(\$0.00000) / ccf
Small Generator Service (940):	\$0.87	(\$0.00000) / ccf
Irrigation Engine (965):	\$7.43	(\$0.00000) / ccf
Industrial Interruptible (IT900):	\$66.14	(\$0.00000) / ccf
School Firm Transportation (920):	\$5.62	(\$0.00000) / ccf
Firm Transportation (FT900):	\$28.45	(\$0.00000) / ccf
Transportation (FT900):	\$28.45	(\$0.00000) / ccf

Issued: May 20 2019  
(Month) (Day) (Year)

Effective: July 1 2019  
(Month) (Day) (Year)

By: /s/ Jared Geiger Vice President, Rates & Regulatory Affairs  
(Signature of Officer) (Title)

## DEFINITIONS AND CONDITIONS

1. The Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) shall be allocated among customers in the same manner as approved in Docket No. 18-GIMX-248-GIV.
2. At the end of each twelve-month period, the Tax Reform Credit and Deferred Revenue Accounting surcharge (credit) is in effect, the utility shall reconcile the differences between the surcharge (credit) resulting from the Tax Reform Credit and Deferred Revenue Accounting and the appropriate surcharge (credit) as found by the Commission for that period and shall submit the reconciliation and a proposed Tax Reform Credit and/or Deferred Revenue Accounting adjustment to the Commission for approval to recover or refund the difference through adjustments of the Tax Reform Credit and/or Deferred Revenue Accounting surcharge (credit).
3. The Tax Reform Credit surcharge (credit) shall be reset to zero at the next general rate case.
4. The Deferred Revenue Accounting shall be reset to zero after March 31, 2019.
5. All provisions of this rider are subject to changes made by order of the Commission.

Issued:	<u>March</u> (Month)	<u>27</u> (Day)	<u>2018</u> (Year)	18-GIMX-248-GIV Approved Kansas Corporation Commission March 27, 2018 /s/ Lynn M. Retz
Effective:	<u>March</u> (Month)	<u>27</u> (Day)	<u>2018</u> (Year)	
By:	/s/ Jared Geiger Vice President, Rates & Regulatory Affairs (Signature of Officer) (Title)			