

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Complaint Against Texas-)
Kansas Oklahoma Gas, LLC for an Order for)
Adjustment and Refund of Unfair,)
Unreasonable and Unjust Rates for the Sale of)
the Natural Gas for Irrigation Based on) Docket No. 15-TKOG-236-COM
Inaccurate and/or False Pressure Base)
Measurements, by Circle H Farms, LLC,)
Richard L. Hanson, Rome Farms and Stegman)
Farms Partnership.)

**NOTICE OF FILING OF STAFF'S
REPORT AND RECOMMENDATION**

The Staff of the Corporation Commission of the State of Kansas (“Staff” and
“Commission”, respectively), files its Report and Recommendation, and states the following:
Staff hereby files the attached Report and Recommendation recommending the Commission:

- Assess Texas-Kansas Oklahoma Gas, LLC (TKO) a civil penalty in the amount of \$7,100 for failure to comply with Commission orders, for violating K.S.A. 66-117, and filing inaccurate compliance reports regarding service provided to its residential customer, Richard L. Hanson.
- Require TKO to file for a rate case to set rates, gas tariffs, and service requirements for all of TKO customers using traditional rate making methods within 120 days of the Commission’s final order in this docket.
- Order TKO to amend jurisdictional contracts to include the correct methodology for calculating the BTU content of the gas volumes sold in order to assure accuracy and transparency in billing its customers, until such time as the new rates, gas tariffs, and service requirements are put into place.
- Order TKO to provide a 9.5% refund of the cost of gas to its irrigation customers for all invoices since March of 2012, unless TKO can prove it was using the correct BTU calculation in previous years. For those customers whose gas rate was established in the 08-314 Docket, the refund should be for any charges above that amount from March 2012 to present, and should be spread across a time period equivalent to the time period in which the overbilling occurred.
- Order TKO to take other steps, as recommended by Staff, to correct the inaccurate billing calculations, improve transparency, provide refunds, and provide adequate notice to customers.

Wherefore, Staff submits its Report and Recommendation for Commission review and consideration and for such other relief as the Commission deems just and proper.

Respectfully submitted,



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REPORT AND RECOMMENDATION UTILITIES DIVISION

TO: Chair Shari Feist Albrecht
Commissioner Jay Scott Emler
Commissioner Pat Apple

FROM: Leo M. Haynos, Chief of Energy Operations and Pipeline Safety
Jeff McClanahan, Director of Utilities

DATE: May 14, 2015

SUBJECT: 15-TKOG-236-COM: In the Matter of the Complaint Against Texas-Kansas Oklahoma Gas, LLC for an Order for Adjustment and Refund of Unfair, Unreasonable and Unjust Rates for the Sale of the Natural Gas for Irrigation Based on Inaccurate and/or False Pressure Base Measurements, By Circle H Farms, LLC, Richard L. Hanson, Rome Farms, and Stegman Farms Partnership.

EXECUTIVE SUMMARY:

On December 4, 2014, Circle H. Farms, LLC, Richard L. Hanson, Rome Farms and Stegman Farms Partnership (Complainants) filed a complaint alleging Texas-Kansas-Oklahoma Gas, LLC (TKO) inaccurately calculated the thermal content of natural gas (BTU value) contained in the volume of gas (MCF) sold to the Complainants. Circle H. Farms, LLC, Rome Farms, and Stegman Farms Partnership are irrigation customers of TKO while Richard L. Hanson is a residential customer of TKO. The Complainants allege the improper calculation resulted in TKO overcharging for natural gas sold to the Complainants. The Complainants request the Commission order TKO to adjust future gas sales to properly calculate the BTU value of natural gas that it sells and to refund any overcharge for past natural gas sales to the Complainants.

Staff has reviewed the relevant contracts between the parties and a previous Commission Order that prescribed the methodology for establishing the BTU value for a given volume of gas.¹ Based on our analysis, Staff has determined that TKO has overstated the BTU value of the gas it sells to irrigators by approximately 9.5% resulting in a 9.5% overcharge for the gas component of the contract price that TKO has filed with the Commission. The remaining Complainant, a residential customer of TKO, appears to be charged a price for gas that is not allowed by Commission Order.

¹ Docket 34,856-U: Rules and Regulations Relating to Standards of Quality, Pressure, Accuracy of Measurement, Safety and Service of Natural Gas in the State of Kansas, January 16, 1961.

TKO has been serving the Complainants since August of 2007. Based on TKO's responses to Staff data requests, TKO has incorrectly calculated the BTU value of gas it sold to irrigation customers since at least May of 2013 and possibly as early as August of 2007 when it began selling gas to its Kansas customers.² The remaining complainant, a residential customer, is being charged a higher gas price based on BTU value which is in violation of a Commission Order, a violation of K.S.A. 66-117, and falsely reported in the most recent compliance report. Therefore, Staff recommends the Commission issue a \$7,100 civil penalty to TKO for the above listed violations in providing service to its residential customer. Staff also recommends the Commission require TKO to refund or credit the Complainants' accounts for all gas price overcharges since March 16, 2012 when TKO was issued its Certificate of Convenience as a public utility.

Staff notes TKO has 161 customers that are jurisdictional to Commission oversight. Based on the summary of contracts filed by TKO in Docket 13-TKOG-435-CPL³, all but four residential customers are charged for gas based on the BTU content of the gas. Assuming TKO is consistent in its incorrect calculation of the BTU billing determinant, Staff believes all of TKO's Kansas irrigation customers charged on a BTU basis have incurred the same type of billing overcharge.

Beginning in 2007, when TKO began operating as a public utility without a Certificate, TKO has exhibited a history of failing to comply with public utility statutory requirements or the requirements imposed by Commission Orders. In a previous Report and Recommendation, Staff noted, "TKO has failed to meet any deadline outlined in the Commission Order. And, Staff has done most of the compliance work for TKO to ensure the proper information has been received".⁴ Although TKO has filed compliance reports since the last Commission Order, the reports are typically late and incomplete. In at least Mr. Hanson's case, the compliance reports also falsely reported his cost of gas. In Staff's view, the inaccurate BTU calculations described in this case are another example of TKO's struggle to meet the minimum requirements of a Kansas public utility.

When discussing its oversight of TKO⁵, the Commission noted that if TKO's contracts with its customers are found to be discriminatory or unreasonable, then the Commission will have authority to set rates using any available rate-making policies. In the interests of TKO and its certificated customers, Staff recommends the Commission require TKO to file for a rate case setting rates and service requirements for all of TKO customers using traditional rate making methods. Staff recommends TKO's rates be based on its operating cost during a 12 consecutive month period (test year) within the last two calendar years.

² Response to Staff Data Request No. 5.

³ See TKO Compliance Filing, dated January 21, 2015, filed in Docket 13-TKOG-435-CPL.

⁴ Page 10, Staff Report and Recommendation, dated September 6, 2011, filed in Docket 08-TKOG-314-COC.

⁵ See paragraph 26, April 12, 2010 Order in Docket 08-TKOG-314-COC.

Regarding the overbilling described in this Docket, Staff recommends the Commission take the following action:

- Order TKO to amend its billing calculations to accurately account for the amount of heat energy delivered to its irrigation customers.
- Order TKO to correctly bill its residential customers the Commission approved price for gas.
- For each TKO customer, order TKO to provide the MMBTU value and the price for each billing since March 16, 2012. This data should be filed in the ongoing TKO compliance Docket 13-TKOG-435-CPL.
- Order TKO to provide notice to its customers of the overcharge along with the amount of the refund the customer can expect. A copy of the notice should be filed in the TKO ongoing compliance Docket 13-TKOG-435-CPL.
- Order TKO to refund or credit each customer's account for the respective overcharge since March 16, 2012. The refund should be spread across a time period equivalent to the time period in which the overbilling occurred.
- Until completion of the recommended rate case, order TKO to revise its contracts with all of its customers to explicitly define gas measurement standards and file an updated copy of this contract addendum with the Commission.

BACKGROUND:

TKO History as a Public Utility in Kansas

TKO began acting as a natural gas public utility on August 1, 2007 when it purchased the right to sell gas to 182 end-use customers that had been customers of Anadarko Gas Gathering Company (Anadarko). Staff first learned of TKO's activity on September 21, 2007 when Anadarko notified the Commission that it had sold the right to serve 55 jurisdictional customers to TKO subject to Commission approval of the sale. The 127 customers connected to gas gathering lines were not mentioned in the Anadarko filing because Anadarko considered them non-jurisdictional to the Commission.⁶ Because TKO does not operate a gathering system, all customers purchased by TKO were considered to be public utility customers, and they were included in the customer list filed by TKO in its Application to become a Kansas public utility in Docket 08-TKOG-314-COC (08-314 Docket) filed on October 2, 2007. TKO provided natural gas service to its customers without a Certificate of Convenience and Necessity (Certificate) from August of 2007 until April of 2010. In the April 12, 2010 Order in the 08-314 Docket, the Commission granted TKO a provisional Certificate subject to nine conditions TKO had to meet in order to receive its Certificate as a Kansas public utility. In September of 2011, Staff filed a Report and Recommendation stating TKO had failed to meet any of the conditions of the provisional Certificate. Staff continued to work with TKO, and five months later, in February of 2012, Staff filed an additional Report and Recommendation stating TKO had met the conditions of the 2010 Order. Staff recommended the Commission place additional reporting requirements on TKO as a condition of receiving

⁶ In its November 22, 2006 Order in Docket 06-GIMG-400-GIG, The Commission stated it has jurisdiction over end-use customers supplied from gas gathering systems. Prior to that date, Staff and industry relied upon an interpretation of K.S.A. 66-105a that end-use customers served by gathering systems were exempt from being considered jurisdictional to the Commission as public utility customers.

a permanent Certificate. The Commission accepted Staff's recommendation and issued TKO a permanent Certificate in its March 16, 2012 Order in the 08-314 Docket. By this time, TKO had provided natural gas service to at least 157 customers for over 4-1/2 years without a Certificate. Since that time, TKO has made annual compliance filings - albeit usually after the filing deadlines.

TKO's Certificate does not provide a geographic retail service territory to TKO. Rather, it provides TKO 157 customer specific Certificates to serve 156 agricultural end use customers and five residential customers.⁷ When approving the permanent Certificate for TKO, the Commission imposed seven conditions that TKO is required to meet as part of its service obligations. The first three conditions require TKO to file any new or re-negotiated contracts with the Commission. Additionally, TKO is required to file a summary of all its contracts and an annual report with the Commission. The contract filings may be found in Docket 13-TKOG-435-CPL while the annual report is maintained in the Commission's Utility Division's files. The remaining four conditions limit TKO to serving only six residential customers at rates that were frozen in 2012. Staff notes that one of the Complainants, Mr. Richard Hanson, is included as one of the residential customers identified in Attachment C of the 08-314 Order whose rates were set by the Commission at the 2012 price.

Calculation of Energy Content of Natural Gas

Natural gas is a mixture of naturally occurring alkanes such as methane, ethane, propane etc. that constitute the gas stream. Each alkane has a heat energy content that is derived in a laboratory and assigned by industry standards. Heat energy of gas is based on the molecular composition of the gas stream. The composition of the natural gas mixture typically is determined using a gas chromatograph which determines the percentage of each component, such as methane, that is contained in the gas stream. This composition is then used to determine how many "molecules" of a given component would be contained in a cubic foot of gas measured at a given pressure and temperature. Using the known heat energy for each component, the heat content of the given volume of gas can be calculated. The industry standard for reporting heat (BTU) content is in BTUs per standard cubic foot of gas at standard conditions of 60°F at 14.73 pounds per square inch, absolute (psia). If the heat content of the gas sample was measured at a pressure higher than 14.73 psia, the BTU content per cubic foot would be higher because more molecules of gas can be contained in one cubic foot at the higher pressure. Likewise, if the pressure of the gas sample is lower, the BTU content per cubic foot will be lower than that measured at standard conditions because fewer molecules of gas will be contained in a cubic foot at the lower pressure conditions.

Calculation of Gas Volumes

A typical gas sales meter measures the cubic feet of natural gas that flow through the meter at the pressure and temperature of the gas present in the meter. This value is referred to as gas measured in "actual cubic feet". Changing the pressure and/or temperature of the natural gas will determine how many "molecules" of gas can be

⁷ The original 08-314 Docket requested permission to serve 182 customers. However, the customer list was refined through several iterations between Staff and TKO to 161 customers.

compressed into one cubic foot of space. Because the heat energy contained in a cubic foot of natural gas will vary with pressure and temperature, the natural gas industry defines a “standard” cubic foot of gas as being the gas measured at 60°F and 14.73 psia (pounds per square inch – absolute). Any variance from standard conditions is typically compensated for and described in the measurement section of a natural gas sales contract.

All of the contracts mentioned earlier in this memorandum between TKO and its customers are silent on establishing a pressure base. Regarding gas sales to TKO from its suppliers, BHE’s tariff states the unit of measurement, unless otherwise specified in a contract, shall be measured at 14.73 psia and 60°F,⁸ and Anadarko’s gas sales contract with TKO states the pressure and temperature conditions for gas sales and BTU determinations are ** [REDACTED] **. ⁹ In response to a Staff data request, however, Anadarko has stated that it uses 14.73 psia as the pressure base for calculating BTU values provided to TKO.¹⁰

TKO Billing Calculations

TKO has been serving the Complainants since August of 2007. However, it is unclear to Staff how long TKO has incorrectly calculated the BTU value of the gas it has sold. Based on TKO’s responses to Staff data requests, TKO has used a contract pressure base of 13.45 psia in its billing calculations since at least May of 2013 and possibly as early as August of 2007 when it began selling gas to its Kansas customers.¹¹ The data responses also indicate TKO has never corrected the BTU analysis obtained from its suppliers to reflect the 13.45 psia pressure base.¹²

In the case of Richard Hanson, a residential customer, the Commission set the rate allowed to be charged by TKO at ** [REDACTED] **. ¹³ A price of gas based on BTU was not included in the Commission Order. TKO’s contract summary also state the volumetric price (\$/MCF) is the correct price for Mr. Hanson.¹⁴ According to recent bill invoices from TKO to Hanson (see Exhibit 1), TKO is charging Hanson a gas price calculated on a BTU basis. From the invoices reviewed by Staff, Hanson’s bill is approximately 800% higher than the amount allowed in the Commission’s previous Order and stated in TKO’s Contract Summary.

ANALYSIS:

TKO purchases gas transportation from two suppliers (Black Hills and Anadarko) to serve its public utility customers. In both cases, the suppliers provide BTU analysis and gas sales using a pressure base of 14.73 psia. TKO measures the volume of gas delivered to each customer to obtain the actual cubic feet of gas that has flowed through the meter. That volume is then corrected to an arbitrary pressure base of 13.45 psia to determine the

⁸ Section 9, Black Hills Energy General Rules, Regulations, Terms, and Conditions.

⁹ Article 1 of Gas Sales Agreement between Anadarko and TKO filed as Confidential Exhibit B of the Application in Docket 08-TKOG-314-COC.

¹⁰ Response to Staff Data Request No. 2.

¹¹ Response to Staff Data Request No. 5.

¹² Response to Staff Data Request No. 1.

¹³ March 16, 2012 Order in Docket 08-TKOG-314-COC.

¹⁴ See Exhibit 2 of Confidential Compliance Filing dated February 13, 2015 in Docket 13-TKOG-435-CPL.

customer's purchased volume of gas. In order to price the gas for the customer in dollars per million BTUs (\$/MMBTU), TKO simply multiplies the volume calculated at 13.45 psia by its suppliers' BTU value (obtained at 14.73psia).¹⁵ Because of the use of different pressure bases, the product obtained by multiplying the two values does not yield a MMBTU value. A simple mathematical depiction of this approach is as follows:

Let V_1 =Volume determined at 13.45 psia

Let V_2 = Volume determined at 14.73 psia

Energy value provided by suppliers is given in units of MMBTU/ V_2

TKO billing determinant of $V_1 \times \text{MMBTU}/V_2 \neq \text{MMBTU}$

Because $V_1 \neq V_2$, the measurement units do not cancel, leaving the product as something other than MMBTU.

This inaccurate application of the use of a pressure base between TKO volume calculations and TKO BTU calculations results in the customer receiving from TKO approximately 9.5% less BTUs than the amount listed on the customer's invoice from TKO.

Natural gas is priced by TKO in \$/MMBTU for each of the Complainants. As noted earlier in the case of Mr. Hanson, this price is incorrect as per the Commission Order issued in the 08-314 Docket. According to that Order, the price of Gas charged to Mr. Hanson should be ** [REDACTED] **. TKO lists the correct price for Mr. Hanson in its latest compliance report; however, the attached invoice to Mr. Hanson (Exhibit 1) clearly shows Mr. Hanson is being charged on a \$/MMBTU basis and considerably more than the allowed rate. Staff has determined this overcharge to Mr. Hanson is a direct violation of K.S.A. 66-117 and a violation of the Commission March 16, 2012 Order. The comparison of the billed invoice to the compliance filing also demonstrates the failure of TKO to adequately provide accurate information in its annual compliance filing in Docket 13-TKOG-435-CPL, which is a violation of the Commission's Order. K.S.A. 66-138(a)(2) allows the Commission to assess a civil penalty from \$100 to \$5,000 for each violation of its Orders. In this case, Staff has determined a civil penalty of \$7,100 is appropriate because of the continuous overbilling of the TKO residential customer and the egregiousness of filing an inaccurate compliance report. Based on the evidence available to Staff, the proposed penalty is calculated as follows:

Allegation	Evidence	Proposed Penalty
Failure to obtain Commission approval to charge a new rate to Mr. Hanson is a violation of K.S.A. 66-117.	Exhibit 1 provides proof of at least 17 months of billing unapproved rate.	17x \$150= \$2,550
Failure to charge rate ordered by Commission in 08-314 Docket.	Exhibit 1 provides proof of at least 17 months of billing unapproved rate.	17x \$150= \$2,550
Failure to file accurate compliance reports as ordered by 08-314 Docket.	12/28/12 and 2/13/15 filings in 13-TKOG-435-CPL	2 x \$1,000=\$2,000
TOTAL PROPOSED PENALTY		\$7,100

¹⁵ Op cit.

Staff contends TKO's failure to correctly calculate potentially all of its 157 customers' billing determinants demonstrates TKO's inability to operate as a public utility on a customer specific contract basis. Furthermore, Staff contends the inaccurate billing of both irrigation and residential customers is a violation of the statutory requirements that a utility provide sufficient and efficient service to its customers at just and reasonable rates.¹⁶

All of the above confirms to Staff that TKO struggles to meet the requirements and obligations of operating as a public utility in Kansas on a customer specific contract methodology. As noted above, the April 12, 2010 Order in the 08-314 Docket indicated the Commission would consider setting rates for TKO customers if the customer specific contract methodology was found to be discriminatory or unreasonable. To resolve this dilemma in the interests of TKO and its customers, Staff recommends TKO be required to file for a rate case to set its rates, gas tariffs and service requirements. This approach will standardize rates and practices for all of TKO customers and assure TKO receives the appropriate compensation for its operations. The Commission has recently completed a similar rate case with American Energies Gas Service¹⁷ which also has customer specific certificates supplied by gathering lines.

RECOMMENDATION:

Staff recommends the Commission assess TKO a civil penalty in the amount of \$7,100 for failure to comply with Commission Orders, for violating K.S.A. 66-117, and filing inaccurate compliance reports regarding service provided to its residential customer, Richard L. Hanson.

In the interests of TKO and its certificated customers, Staff recommends the Commission require TKO to file for a rate case to set rates, gas tariffs, and service requirements for all of TKO customers using traditional rate making methods based on the TKO operating cost data in a 12 month Test Year that occurred within the last two years. Staff recommends the rate case be filed within 120 days after the Commission issues a final Order in this Docket.

As noted earlier, Staff determined TKO is using an incorrect BTU calculation methodology when calculating its billing determinants for its 157 certificated irrigation customers. Until a standard rate is set at the conclusion of the recommended rate case, Staff recommends TKO be ordered to amend its contracts jurisdictional to the Commission to include the correct methodology of calculating the BTU content of the gas volumes sold in order to assure accuracy and transparency in billing its customers.

Regarding the overpayment by TKO customers, Staff recommends TKO be required to provide a 9.5% refund of the cost of gas to its irrigation customers for all invoices since March of 2012 unless TKO can prove it was using the correct BTU calculation in previous years. For those residential customers whose gas rate was established in the 08-

¹⁶ See K.S.A. 66-1,202.

¹⁷ See Docket 15-AEGG-158-RTS.

314 Docket at [REDACTED]**, Staff recommends the Commission order the refund of any charges above that amount from March 2012 to present. The refund should be spread across a time period equivalent to the time period in which the overbilling occurred.

Until a rate case can be completed and to assure compliance with a Commission Order regarding refunding of the overbilled amounts, Staff recommends the Commission take the following action:

- Order TKO to amend its billing calculations to accurately account for the amount of heat energy delivered to its customers.
- Order TKO to correctly bill its residential customers the Commission approved price for gas.
- For each TKO customer, order TKO to provide the MMBTU value and the price for each billing since March 16, 2012. This data should be filed in the ongoing TKO compliance Docket 13-TKOG-435-CPL.
- Order TKO to provide notice to its customers of the overcharge along with the amount of the refund the customer can expect. A copy of the notice should be filed in the TKO ongoing compliance Docket 13-TKOG-435-CPL.
- Order TKO to refund or credit each customer's account for the respective overcharge since March 16, 2012. The refund should be spread across a time period equivalent to the time period in which the overbilling occurred.
- Order TKO to revise its contracts to include an addendum that explicitly defines gas measurement standards and file an updated copy of this contract addendum with the Commission.

EXHIBIT 1; page 3

ACCOUNT NUMBER 720254050	SERVICE ADDRESS RICHARD HANSON LIBERAL, KS 67901	SERVICE DAYS 29	GAS PRICE 5.1700
		SERVICE FROM 3/14/2014	SERVICE TO 4/15/2014

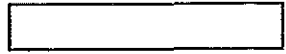
METER	RATE	PRESS	CORR FACT	PREV READ	CURR READ	MCF	BTU	MMBTU	CURRENT DUE	
419478	RU51	7	1.502	35	42	10.513	1.083	11.388	58.87	
									PREV AMT PAYMENT	105.22 -105.22
									TOTAL DUE	58.87
NET DUE IF RECEIVED BY DUE DATE					58.87					
AMOUNT TO BE PAID AFTER DUE DATE					64.76					

*pd. ch # 8230
4/21/14*

<p>WEBSITE: www.tkogas.com</p> <p>Copies of Tariff rates & rules are available upon request</p>	TODAY'S MESSAGE
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TEXAS - KANSAS - OKLAHOMA GAS LLC
P.O. BOX 1194
DALHART, TX 79022

IF YOU SMELL GAS CALL
806-244-4210



720254050	RICHARD HANSON		SERVICE DAYS	30	GAS PRICE 6.4000
	LIBERAL, KS 67901		SERVICE FROM	1/15/2014	SERVICE TO 2/14/2014

METER	RATE	PRESS	CORR FACT	PREV READ	CURR READ	MCF	BTU	MMBTU	CURRENT DUE	
419478	RU51	7	1.502	7	24	25.532	1.083	27.656	177.00	
									PREV AMT	116.84
									PAYMENT	-116.84
									TOTAL DUE	177.00
NET DUE IF RECEIVED BY DUE DATE								177.00		
AMOUNT TO BE PAID AFTER DUE DATE								194.70		

*pd. ch # 8176
2/27/14*

WEBSITE: www.tkogas.com Copies of Tariff rates & rules are available upon request	TODAY'S MESSAGE
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ACCOUNT NUMBER	SERVICE ADDRESS	EXHIBIT 1; page 6	
720254050	RICHARD HANSON LIBERAL, KS 67901	SERVICE DAYS	33 GAS PRICE 5.1300
		SERVICE FROM	12/16/2013 SERVICE TO 1/15/2014

METER	RATE	PRESS	CORR FACT	PREV READ	CURR READ	MCF	BTU	MMBTU	CURRENT DUE
419478	RU51	7	1.502	993	7	21.026	1.083	22.775	116.84

PREV AMT	13.67
PAYMENT	-13.67

TOTAL DUE 116.84

NET DUE IF RECEIVED BY DUE DATE	116.84
AMOUNT TO BE PAID AFTER DUE DATE	128.52

WEBSITE: www.tkogas.com

Copies of Tariff rates & rules
are available upon request

TODAY'S MESSAGE

*pd. ch # 8144
1/23/14*

TEXAS - KANSAS - OKLAHOMA GAS LLC
P.O. BOX 1164
DALHART, TX 79022

IF YOU SMELL GAS CALL
806-244-4210

CERTIFICATE OF SERVICE

15-TKOG-236-COM

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Notice of Filing of Staff's Report and Recommendation was served by electronic service, complainants served through their attorneys, on this 15th day of May, 2015, to the following:

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CERTIFICATE OF SERVICE

15-TKOG-236-COM



Pamela Griffeth
Administrative Specialist

* Denotes those receiving the Confidential version