

Received
on

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

FEB 04 2013

In the Matter of the Application of Black)
Hills/Kansas Gas Utility Company, LLC, d/b/a)
Black Hills Energy, for Approval of the)
Commission for Gas System Reliability)
Surcharge per K.S.A. 66-2201 through 66-2204)

by
State Corporation Commission
of Kansas

Docket No. 13-BHCG-404-TAR

NOTICE OF FILING OF STAFF'S REPORT AND RECOMMENDATION

The Staff of the State Corporation Commission of the State of Kansas (Staff) files Notice of Filing of Staff Report and Recommendation and states as follows:

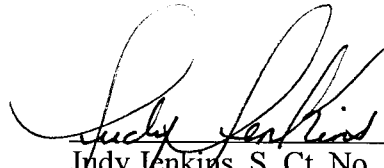
1. Staff hereby files the attached Report and Recommendation dated January 28, 2013 wherein Staff summarizes its review of Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy (Black Hills), application for a Gas System Reliability Surcharge (GSRS) as permitted pursuant to K.S.A. 66-2201 *et. seq.*

2. As detailed in the attached Report and Recommendation, Staff recommends the approval of Black Hill's revised GSRS revenue requirement in the amount of \$651,140 which would increase Black Hills annual GSRS collection to \$2,300,987.

3. Staff also recommends that Black Hills be ordered to: file updated GSRS tariffs which reflect the changes in the per-customer surcharge; and, file a GSRS True-UP within twelve months after the collection of rates granted in the Commission Order.

WHEREFORE, Staff requests the Commission grant Staff's Recommendations and to provide such other and further relief as the Commission deems just and proper.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Judy Jenkins", is written over a horizontal line.

Judy Jenkins, S. Ct. No. 23300

Litigation Counsel

Kansas Corporation Commission

1500 SW Arrowhead Road

Topeka, Kansas 66604

(785) 271-3181 (Telephone)

(785) 271-3167 (Facsimile)

For Commission Staff

1500 SW Arrowhead Road
Topeka, KS 66604-4027



Phone: 785-271-3100
Fax: 785-271-3354
<http://kcc.ks.gov/>

Mark Sievers, Chairman
Thomas E. Wright, Commissioner
Shari Feist Albrecht, Commissioner

Sam Brownback, Governor

**REPORT AND RECOMMENDATION
UTILITIES DIVISION**

STATE CORPORATION
COMMISSION

JAN 28 2013

TO: Chairman Mark Sievers
Commissioner Thomas E. Wright
Commissioner Shari Feist Albrecht

PATRICIA PETERSEN-KLEIN
EXECUTIVE DIRECTOR

FROM: Kristina Luke-Fry, Auditor
Tim Rehagen, Auditor
Kristin Casarona, Natural Gas and Pipeline Operations Analyst
Daniel Ostahowski, Assistant Chief of Pipeline Safety/Pipeline Safety Engineer
Justin Grady, Chief of Accounting and Financial Analysis
Leo Haynos, Chief of Pipeline Safety
Jeff McClanahan, Director of Utilities

DATE: January 28, 2013

DATE SUBMITTED TO EXECUTIVE DIRECTOR: 1/28/13

DATE SUBMITTED TO LEGAL: 1-29-13

DATE SUBMITTED TO COMMISSIONERS: 2-04-13

SUBJECT: Docket Number 13-BHCG-404-TAR: In the Matter of the Application of Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy, for Approval of the Commission for Gas System Reliability Surcharge per K.S.A 66-2201 through 66-2204.

EXECUTIVE SUMMARY:

On December 12, 2012, Black Hills Energy (Black Hills) filed an Application for approval of the Gas System Reliability Surcharge (GSRS). The filing requested a GSRS revenue requirement amount of \$653,330. Staff performed an audit, discussed below, and recommends \$7,297,874 of the \$7,426,186 proposed capital cost be included in the surcharge, which results in a revenue requirement of \$651,140. This would result in an increase of residential customer bills by \$0.40 each month or \$4.80 annually. Staff is required by K.S.A. 66-2204 to file a Report and Recommendation in this matter by February 8, 2013. Per the Procedural Schedule approved in this Docket, Staff must file the Report and Recommendation by February 7, 2013.

BACKGROUND:

In the subject Docket, Black Hills filed a request for a new tariff schedule, labeled the GSRS. This tariff is designed to allow for the adjustment of Black Hills' rates and charges to provide for

the recovery of \$7,426,186 of capital costs for eligible infrastructure system replacements. Black Hills requests a revenue increase of \$653,330.

Commission Staff recommends approximately \$7,297,874 of the proposed capital costs be included in the surcharge. In an attachment to its Application, Black Hills provided a list of 16 public works projects (designated as "R1-R16"), 178 safety-related projects (designated as "S1-S178"), including 3 blanket safety-related projects, sought to be included in the surcharge. After reviewing this list, supporting documentation, and Black Hills' responses to Staff's data requests, Staff believes a total cost of \$128,312 associated with 6 projects does not meet the requirements for recovery under the Gas Safety and Reliability Policy Act found in K.S.A. 66-2201 through 66-2204. The projects recommended for disallowance by Staff in this filing are projects that upgrade pipeline system pressure for increased capacity or are projects with insufficient documentation to determine if they were based solely on requirements of pipeline safety regulations.

K.S.A. 66-2204 of the Act requires Staff to examine information from the utility and confirm that the underlying costs are in accordance with the statutory provisions of the Act. Staff is required to file its Report and Recommendation within 60 days of receiving the Application. The Commission is required to issue a Final Order on the Application within 120 days of receipt. In this case, the Final Order is due by April 11, 2013.

Black Hills is unable to file a GSRS including new costs after this filing, because they do not meet the provision in K.S.A. 66-2203(b), which states that "(t)he commission shall not approve a GSRS for any natural gas public utility that has not had a general rate proceeding... within the past 60 months." This is the last time Black Hills can apply for a GSRS adjustment until it files a rate case. Per K.S.A. 66-2203(c) and the granted extension discussed above, Black Hills is able to collect a GSRS until July 2014. However, according to K.S.A. 66-2204(e)(2), Black Hills must file a true-up filing after twelve months of collecting the GSRS approved in this Docket.

To make the determination of recommending a given project for inclusion in GSRS, it is Staff's practice to evaluate the project to determine: if infrastructure replacements are required for compliance with pipeline safety regulations; or if relocation/replacement projects were incurred due to other public works projects. To perform this evaluation, Staff must rely on the description of each project provided in the operator's Application or through responses to data requests.

HISTORY:

The GSRS was enacted by the Kansas Legislature in July of 2006. The statutory provisions for the GSRS allow natural gas public utilities to recover costs for certain infrastructure projects through a monthly customer surcharge. These statutory provisions only apply to projects that entail the replacement of infrastructure or extend the useful life of existing infrastructure. The replacement projects are further limited to those projects that are required for compliance with pipeline safety regulations or for facility relocation projects caused by other public works projects, such as road improvement.

In its review of the Application, the Commission is required to confirm the included replacement projects meet the provisions of the Act. The Commission is also charged with the obligation of confirming the proposed surcharge has been properly calculated and is based solely on the projects included in the Application.

Kansas pipeline safety regulations are primarily adopted from federal pipeline safety regulations. As stated in the scope of the federal code, the regulations prescribe the minimum safety requirements for pipeline facilities. When evaluating projects for the applicability of GSRS, the decision must rest on defining which portion of the project brings the system into compliance with safety regulations and which portion of a given project is being completed as a business decision to renew an aging infrastructure or improve operating efficiency. Often the utility's rationale for performing a replacement project is based on a blend of economic considerations with pipeline safety or relocation requirements.

ANALYSIS:

Pipeline Safety

Black Hills submitted two groups of projects in this filing: Relocation Projects and Safety Related Projects.

Relocation Projects:

This project group consists of governmentally mandated road relocation projects which have not been reimbursed to Black Hills.¹ There are 16 of these projects included in this filing. Staff has reviewed and analyzed the projects and the supporting documentation provided by Black Hills and considers all 16 projects as meeting the criteria for inclusion in the GSRS tariff.

Safety Related Projects:

This project group consists of 175 specific safety-related projects and 3 blanket work orders. Black Hills defines the blanket work orders included in this filing as a collection of small projects, less than \$10,000 but more than \$5,000, which typically eliminate leaking pipe and normally require immediate replacement.² The purpose of the safety-related projects is to bring the pipeline system into compliance with state or federal pipeline safety requirements. However, it appears Black Hills also included economic and business considerations in some of these projects.³ Staff recommends the capital costs for projects (or portions of projects) that are not directly related to pipeline safety should not be allowed for GSRS recovery.

Of the 194 total projects filed, Staff recommends disallowing Black Hills recovery of capital costs for three of them, either fully or in part, because Staff contends that they do not meet the criteria for GSRS recovery.⁴ The total amount of capital cost Staff recommends disallowance for recovery through the GSRS in this filing is \$128,312. There are two projects in this group that Staff recommends disallowing recovery for in full and one project in this group Staff recommends disallowing recovery for in part. These are described as follows:

- Project No. SR-128 – Saint Teresa to Breezy Lane: Based on the information provided by Black Hills, it appears the 3,580 feet of main installed was due to a lack of sufficient gas supply related to planned outages from the transmission pipeline supplier. This area appears to be located in an area of business development and growth, which indicates to Staff additional pipeline capacity may be required to meet growing demand. Black Hills

¹ Page 3, lines 4 through 6 of the Direct Testimony of Jerry A. Watkins

² Page 4, lines 12 through 14 of the Direct Testimony of Jerry A. Watkins

³ Page 1, third paragraph of Exhibit JAW-2

⁴ K.S.A. 66-2202 (d) and (f)

provided additional information on this project in its response to Staff Data Request No. 3 that indicated there was a possible safety issue due to lack of proper odorization in the current gas supply (this was not mentioned in the original filing). Natural gas in distribution systems is required to be odorized and any deficiencies in odor must be addressed by the operator. In that case, the cost for any modifications of the odorization equipment would be eligible for GSRS recovery. However, the unreliable supply of natural gas appears to be an operational problem related to contractual agreements between Black Hills and its supplier. Instead of installing the odorization equipment and dealing with customer outages, Black Hills constructed 3,580 feet of new main to connect the system to existing Black Hills infrastructure. It appears to Staff that Black Hills' rationale for this project blends the pipeline safety issue of the lack of proper odorization with the business and economic issues of gas supply and quality of service. While gas supply and quality of service are imperative, their associated costs do not meet the requirements for the accelerated GSRS recovery. Black Hills did not provide Staff enough information to determine the cost of this project that may have been associated with assuring proper gas odorization. Because Staff has no information indicating which costs apply to which condition, Staff recommends disallowance of the full \$63,942 project capital cost.

- Project No. SR-138 – Teal Brook to 21st N: Based on information provided by Black Hills in its filing and in response to Staff Data Request No. 4, this project consisted of pipe installations to provide two-way feed of gas into the area that was affected by an inadequate supply of gas that caused a drop in system operating pressure. This area appears to be located in an area of business development and growth, which typically would require additional pipeline capacity to meet consumer demand. Although it impacts reliability and quality of service, sufficient demand capacity is not required for compliance with Pipeline Safety regulations. Therefore, Staff recommends disallowance of the full \$63,447 project capital cost.
- Project No. SR-85 – 814 N Prospect Main Replacement: Based on information provided by BHE, this project replaced 350 feet of pipe due to gas leakage, which qualifies for GSRS recovery. However, 2-inch and 3-inch steel pipe was replaced with a larger 4-inch PE pipe. Although Black Hills included the full cost of the project, \$5,224, in its Application, an estimated like-kind⁵ project cost of \$4,301 was provided in response to Staff Data Request No. 6. Based on the provided estimate, Staff considers the \$923 cost that exceeds the like-kind replacement cost to be related to increased capacity. As noted above, increases in demand capacity are not a requirement of pipeline safety regulations and are therefore ineligible for recovery under GSRS.

Staff considers the remaining projects filed under the safety-related project group to meet the criteria for GSRS recovery.

⁵ In this case, like-kind would be a "same size" replacement: 2-inch pipe for 2-inch pipe, etc.

Accounting

Staff is recommending approval of Black Hills' a revised GSRS revenue requirement of \$651,140. In addition, Staff recommends that Black Hills be permitted to continue collecting its current GSRS surcharge approved in Docket No. 12-BHCG-055-TAR (055 Docket), amounting to \$1,649,847.

In total, Black Hills should be authorized to collect \$2,300,987 in GSRS revenues per year, via the per-customer surcharges listed on Line 18 of Exhibit 3, as attached to Staff's Report and Recommendation.

Staff performed an audit of Black Hills' Application to verify that the surcharge was properly calculated and based solely on the projects included in the Application. The individual findings of Staff's audit and the components that led to Staff's revenue requirement calculation are presented below:

- Staff issued discovery requesting work orders and journal entries in support of a random sample of projects included in the Application. Staff encountered no material errors in its review of these materials.
- Staff sought and obtained various information related to the different components of the GSRS revenue requirement requested by Black Hills. These include depreciation expense, accumulated depreciation, accumulated deferred income taxes, and the true-up of revenues collected during the previous year versus revenues authorized in the 055 Docket. During Staff's audit, it was discovered that Black Hills miscalculated the total amount of annual revenues that the Company is authorized to collect. (This amount was authorized in the 055 Docket.) This error also caused an incorrect calculation of the true-up of recoveries from July 2011 through November 2012. Staff requested and obtained the correct amounts of the two affected components and incorporated them into the calculation of the total GSRS revenue request, resulting in a revised surcharge.

RECOMMENDATION:

Approve Black Hills' revised GSRS increase of \$651,140 to be collected via the per-customer surcharge listed in Exhibit 3, as attached to Staff's Report and Recommendation with the following conditions:

- Black Hills must file updated GSRS tariffs to reflect the changes in the per-customer surcharge as discussed above prior to billing the new surcharges;
- Black Hills file a GSRS True-Up twelve months after the collection of rates from this filing; and
- Staff will review Black Hills' True-Up filing to make sure the amounts recovered via this surcharge are appropriate, and any over/under recoveries will be appropriately refunded/recovered from customers at that time.

cc: Patrice Petersen-Klein, Executive Director

BLACK HILLS ENERGY
PROPOSED RATE ADJUSTMENT FOR GSRS

[A]	[B]	[C]	[D]	[E]	[F]	[G]
	TOTAL	New GSRS Projects	UPDATE 055-TAR	UPDATE 786-TAR	UPDATE 886-TAR	UPDATE 852-TAR
GAS PLANT	\$ 25,471,832	\$ 7,297,874	\$ 9,798,846	\$ 2,406,658	\$ 3,564,820	\$ 2,403,634
ACCUMULATED DEPRECIATION	(9,819)	(519,248)	287,214	44,733	78,478	99,004
NET GAS PLANT	<u>\$ 25,481,651</u>	<u>\$ 7,817,122</u>	<u>\$ 9,511,632</u>	<u>\$ 2,361,925</u>	<u>\$ 3,486,342</u>	<u>\$ 2,304,630</u>
ACCUMULATED DEFERRED INCOME TAXES	(6,955,597)	(2,332,972)	(2,677,229)	(669,574)	(974,457)	(301,365)
TOTAL RATE BASE	<u>\$ 18,526,054</u>	<u>\$ 5,484,150</u>	<u>\$ 6,834,403</u>	<u>\$ 1,692,351</u>	<u>\$ 2,511,885</u>	<u>\$ 2,003,265</u>
RATE BASE	\$ 18,526,054	\$ 5,484,150	\$ 6,834,403	\$ 1,692,351	\$ 2,511,885	\$ 2,003,265
RATE OF RETURN	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>	<u>8.6867%</u>
REQUIRED OPERATING INCOME	\$ 1,609,307	\$ 476,393	\$ 593,686	\$ 147,010	\$ 218,200	\$ 174,018
OPERATING INCOME AT PRESENT RATES	<u>(31,409)</u>	<u>(6,013)</u>	<u>(21,808)</u>	<u>(3,592)</u>	<u>(2,538)</u>	<u>2,541</u>
DEFICIENCY	\$ 1,640,716	\$ 482,406	\$ 615,493	\$ 150,601	\$ 220,739	\$ 171,477
TAX FACTOR	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>	<u>60.45%</u>
TOTAL GSRS REVENUE	<u>\$ 2,714,171</u>	<u>\$ 798,025</u>	<u>\$ 1,018,186</u>	<u>\$ 249,134</u>	<u>\$ 365,160</u>	<u>\$ 283,667</u>
TRUE-UP OF RECOVERIES THRU 11/2012	<u>\$ (20,808)</u>					
GRAND TOTAL	\$ 2,693,362					
AUTHORIZED IN DKT 12-BHCG-055-TAR	<u>\$ 1,649,847</u>					
INCREMENTAL GSRS REVENUE	\$ 1,043,515					
LESS Statutory Limit Adjustment	<u>\$ (392,375)</u>					
INCREMENTAL GSRS REVENUE REQUEST	<u>\$ 651,140</u>					

S	various	various	2013 OSRS Blanket WOs thru Oct	376003	Dist-Steel Mains	Jul-12	4.0	\$	1,491	\$	-	\$	1,491	\$	(528)	\$	963	1.77%	\$	17	\$	9	\$	(619)	\$	1,482	\$	110	\$	1,381	0	0	0.0000	0	0.82500	804	804	\$	777																				
S	various	various	2014 OSRS Blanket WOs thru Oct	380002	Dist-PE Services	Jul-12	4.0	\$	431,977	\$	-	\$	431,977	\$	(1,024)	\$	430,953	2.28%	\$	9,828	\$	3,263	\$	2,259	\$	428,694	\$	31,794	\$	400,193	0	0	0.0000	0	0.82500	175,080	175,080	\$	228,103																				
S	various	various	2015 OSRS Blanket WOs thru Oct	380003	Dist-Steel Services	Jul-12	4.0	\$	8,070	\$	-	\$	8,070	\$	(14,980)	\$	(6,920)	2.96%	\$	(206)	\$	80	\$	(14,810)	\$	7,930	\$	594	\$	7,476	0	0	0.0000	0	0.82500	3,271	3,271	\$	4,208																				
S	various	various	2016 OSRS Blanket WOs thru Oct	383001	Dist-House Regulator	Jul-12	4.0	\$	243,803	\$	-	\$	243,803	\$	(7,803)	\$	236,000	2.20%	\$	5,192	\$	1,788	\$	(6,015)	\$	242,016	\$	17,944	\$	226,859	0	0	0.0000	0	0.82500	98,813	98,813	\$	127,046																				
TOTAL OF PROJECTS																												\$	9,051,790	\$	128,312	\$	7,923,478	\$	(628,604)	\$	7,297,874	\$	135,981	\$	106,366	\$	(619,248)	\$	7,817,122	\$	390,273	\$	683,168	\$	6,950,037	\$	112,663	\$	3,436,889	1,482,188	6,031,707	\$	1,918,330

Explanations of various columns:

Col A = The project number is listed more than once if there is more than one FERC plant account for the project and retirement

Col F = Date put into service

Col G = Number of months the project has been in service based on Col F to the end of the filing period

Col H = Amount on our fixed asset system

Col I = Amount of retirement on our fixed asset system

Col J = Original Cost in Col H less Retirement Cost in Col I

Col K = Current depreciation rate in Kansas for applicable plant category

Col L = 12 month amount for depreciation expense calculated on original cost less retirements

Col M = Accumulated depreciation calculated on the number of months the project has been in service in the filing period times the monthly depr amt.

Col N = Accumulate depreciation in Col M netted against the retirements in Col I

Col O = Original Cost less retirements in Col J less Accum Depr less retirements in Col N

Col P = Unit of Property deduction for tax purposes

Col Q = Deductible costs under section 263(A) regulations

Col R = Net Plant for Accrual Tax Depr = Original cost less Col P Unit of Property amt and less Col Q 263(A) amount if greater than 0

Col S = Tax depreciation rates for 2010 tax depreciation

Col T = 2010 Tax depreciation

Col U = Tax Depreciation rates for 2011 tax depreciation

Col V = 2011 Tax depreciation

Col W = 2012 Tax depreciation rates for 2012 tax depreciation

Col X = 2012 Tax Depreciation

Col Y = Accumulated tax depreciation as of 10/31/2012

Col Z = Net Tax Basis (Col R less Col W)

Other Notes:

The Engineering In-Service Year determines when tax depreciation starts. However, due to purchase of Kansas Gas Utility Company, LLC by Black Hills on 7/14/08, all tax depreciation for projects placed in service prior to that date, begin on 7/14/08.

Since passage of the Energy Tax Incentives Act, natural gas transmission and distribution assets are 15-year MACRS property until 12/31/2010.

Projects with engineering in service date of 7/20/08 or later qualify for "Unit of Property" deduction for tax purposes. Deduction is based upon expected 2010 tax return calculation, with immaterial true-up expected in September 2011 for 2010 projects.

Projects with engineering in service date of 9/1/2010 or later qualify for 100% bonus depreciation deduction for tax purposes until 12/31/2011. Projects with engineering date of 2012 qualify for 60% bonus depreciation deduction.

No projects had CIAC charged against it.

We are assuming an In-Service date of July 2012 for all blankets as an average for the 2012 blanket work orders.

Net Plant for Rate Base	\$	7,817,122
Cumulative Book/Tax Difference	\$	(6,888,792)
Kansas Effective Tax Rate		0.3985
Cumulative Deferred Taxes at 10/31/2012	\$	(2,332,972)

**BLACK HILLS ENERGY
GSRs Allocation**

Exhibit 3

Line Number	[A] Description	[B] Total Company	[C] Residential	[D] Small Commercial	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
					Small Volume				Large Volume			
					Firm	Interruptible	Trans.	Total	Firm	Interruptible	Trans.	Total
1	<u>Units*</u>											
2	Number of Customers	104,180	94,010	8,225	1,175	65	526	1,766	33	12	134	179
3	Volume - therms	132,877,466	68,764,710	11,678,410	12,965,980	765,130	5,891,281	19,622,391	2,672,570	1,328,030	28,811,355	32,811,955
4	<u>Rates*</u>											
5	Commodity Charge - \$/therm		0.14524	0.14524	0.12500	0.12500	0.12500		0.05900	0.05900	0.05900	
6	Customer Charge - \$/month		16.00	22.75	40.00	40.00	40.00		256.00	256.00	256.00	
7	<u>Revenue Increase*</u>											
8	Commodity Charge - \$	(273,564)	(401,586)	(68,202)	129,660	7,651	58,913	196,224	0	0	0	0
9	Customer Charge - \$	5,358,513	4,512,480	567,525	141,000	7,800	63,120	211,920	12,400	4,464	49,724	66,588
10	Total - \$	5,084,949	4,110,894	499,323	270,660	15,451	122,033	408,144	12,400	4,464	49,724	66,588
11	<u>GSRs Allocation</u>											
12	Customer Class Allocation Percent		80.84%	9.82%				8.03%				1.31%
13	GSRs Annual Revenue - \$	1,043,515	843,623	102,469				83,758				13,665
14	Less Statutory Limit Adjustment - \$	(392,375)	(392,375)									
15	Net GSRs Annual Revenue - \$	651,140	451,248	102,469				83,758				13,665
16	Monthly surcharge per customer ((Line 15 / Line 2) / 12)		0.40	1.04				3.95				6.36
17	Current surcharge per customer		1.13	2.07				7.85				12.64
18	New surcharge per customer (Line 16 + Line 17)		1.53	3.11				11.80				19.00

*From Schedule 1 of Stipulated Settlement Agreement in Docket No. 07-AQLG-431-RTS

19	<u>Calculation of Statutory Limit Adjustment - Residential GSRs</u>	
20	Incremental Monthly Residential GSRs	0.40
21	Incremental Annual Residential GSRs	4.80
22	Number of Residential Customers	94,010
23	Maximum Incremental Residential GSRs	451,248
24	Less Residential Revenue from Line 13	(843,623)
25	Statutory Limit Adjustment	(392,375)

Black Hills

Kansas Gas Utility Company, LLC

Gas System Reliability Surcharge Filing - October 2012

Summary w/all blanket workorders

Exhibit 4

	OCT 2012 w/Blankets	UPDATED JUNE 2011 w/2007-2010 Blankets	UPDATED MAR 2010	UPDATED MAR 2009	UPDATED JAN 2008
Gas Plant	7,297,874	9,798,846	2,406,658	3,564,820	2,403,634
Accumulated Depreciation	(519,248)	287,214	44,733	78,478	99,004
Net Gas Plant	7,817,122	9,511,632	2,361,925	3,486,342	2,304,630
ADIT	(2,332,972)	(2,677,229)	(669,574)	(974,457)	(301,365)
Total Rate Base	5,484,150	6,834,403	1,692,351	2,511,885	2,003,265
ROR (10.0750% ROE)	8.6867%	8.6867%	8.6867%	8.6867%	8.6867%
Required Operating Income	476,393	593,686	147,010	218,200	174,018
Operating Income Present Rates*	(6,013)	(21,808)	(3,592)	(2,538)	2,541
Deficiency	482,406	615,493	150,601	220,739	171,477
Tax Factor	60.45%	60.45%	60.45%	60.45%	60.45%
Total Proposed Rate Adjustment	798,025	1,018,186	249,134	365,160	283,667

*Calc of Operating Income Present Rates:

Depreciation Adjustment			135,981		
Income Taxes on Depr Adj	135,981	39.55%	(53,780)		
Income Taxes on Adjusted Int Exp**	192,636	39.55%	(76,187)		
			6,013		

Depreciation Adjustment			193,140		
Income Taxes on Depr Adj	193,140	39.55%	(76,387)		
Income Taxes on Adjusted Int Exp**	240,064	39.55%	(94,945)		
			21,808		

Depreciation Adjustment			44,834		
Income Taxes on Depr Adj	44,834	39.55%	(17,732)		
Income Taxes on Adjusted Int Exp**	59,445	39.55%	(23,511)		
			3,592		

Depreciation Adjustment				61,926	
Income Taxes on Depr Adj	61,926	39.55%		(24,492)	
Income Taxes on Adjusted Int Exp**	88,232	39.55%		(34,896)	
				2,538	

Depreciation Adjustment					41,834
Income Taxes on Depr Adj	41,834	39.55%			(16,545)
Income Taxes on Adjusted Int Exp**	70,366	39.55%			(27,830)
					(2,541)

**Adjusted Interest Exp Calc:

Change in Rate Base	5,484,150	6,834,403	1,692,351	2,511,885	2,003,265
Weighted Cost of Capital	7.1288%	7.1288%	7.1288%	7.1288%	7.1288%
Capital %	49.2732%	49.2732%	49.2732%	49.2732%	49.2732%
	192,636	240,064	59,445	88,232	70,366

FERC Plant Act (A)	Plant Description (B)	In Svc Date (C)	# of Mos In Svc (D)	Original Cost (E)	Blanket Retirement Costs (F)	Net Orig Cost Less Retirements (G)	Depr Rate (H)	Annual	Updated	Updated	Unit of Prop Adj (M)	263(A)- Unicap Adj for Tax (N)	Net Plant for Accum Tax Depr (O)	2008 Tax Depr Rate (P)	2009 Tax Depr Rate (Q)	2009 Tax Depr Rate (R)	2009 Tax Depr Rate (S)	2010 Tax Depr Rate (T)	2010 Tax Depr Rate (U)	2011 Tax Depr Rate (V)	2011 Tax Depr Rate (W)	2012 Tax Depr Rate (X)	2012 Tax Depr Rate (Y)	Accum Tax Depr (Z)	Net Tax Basis (AA)
								Deptr Expense (I) = (G) X (H)	thru 10-31-12 Calculated Accum Depr (J)	thru 10-31-12 Accum Depr Less Retirements (K)															
367002	Gas Trans - PE Mains	Jul-07	64	\$ 2,888	-	\$ 2,888	1.88%	\$ 54	\$ 290	\$ 290	\$ 2,888	\$ 2,888	0.05	144	0.095	274	0.0856	247	0.0770	222	0.0693	167	1.054	\$ 1,834	
367003	Gas Trans - Steel Mains	Jul-07	64	\$ 236	-	\$ 236	1.88%	\$ 4	\$ 21	\$ 21	\$ 214	\$ 236	0.05	12	0.095	22	0.0856	20	0.0770	18	0.0693	14	86	\$ 149	
369003	Trans-Meas & Reg Sta Eqp	Jul-07	64	\$ 6,168	-	\$ 6,168	1.67%	\$ 97	\$ 616	\$ 616	\$ 5,642	\$ 6,168	0.05	359	0.095	686	0.0856	827	0.0770	474	0.0693	368	2,250	\$ 3,908	
376002	Dist - PE Mains	Jul-07	64	\$ 624,881	\$ (13,790)	\$ 611,091	1.71%	\$ 10,450	\$ 66,989	\$ 43,199	\$ 667,892	\$ 624,881	0.05	31,244	0.096	69,364	0.0856	53,427	0.0770	48,116	0.0693	36,067	228,238	\$ 396,643	
376003	Dist - Steel Mains	Jul-07	64	\$ 23,002	\$ (10,511)	\$ 12,491	1.77%	\$ 221	\$ 2,171	\$ (8,340)	\$ 20,831	\$ 23,002	0.05	1,160	0.095	2,185	0.0856	1,967	0.0770	55,879	0.0693	41,909	265,063	\$ 460,639	
380002	Dist - PE Services	Jul-07	64	\$ 728,702	\$ (7,363)	\$ 718,339	2.28%	\$ 16,378	\$ 86,246	\$ 80,882	\$ 637,457	\$ 728,702	0.05	36,285	0.096	68,842	0.0856	62,048	0.0770	56,488	0.0693	41,909	265,063	\$ 460,639	
380003	Dist - Steel Services	Jul-07	64	\$ (2,806)	\$ (15,719)	\$ (18,525)	2.96%	\$ (648)	\$ (443)	\$ (16,182)	\$ (2,363)	\$ (2,806)	0.05	(140)	0.095	(267)	0.0856	(240)	0.0770	(216)	0.0693	(162)	(1,025)	\$ (1,781)	
382001	Dist - Meter Installation	Jul-07	64	\$ 7,817	\$ (47,215)	\$ (39,398)	2.08%	\$ (813)	\$ 859	\$ (46,356)	\$ 6,958	\$ 7,817	0.05	391	0.095	743	0.0856	668	0.0770	802	0.0693	451	2,855	\$ 4,962	
383001	Dist - House Regulator	Jul-07	64	\$ 478,808	-	\$ 478,808	2.20%	\$ 10,534	\$ 66,180	\$ 65,180	\$ 422,828	\$ 478,808	0.05	478,808	0.096	46,487	0.0856	40,938	0.0770	36,868	0.0693	27,851	174,884	\$ 303,924	
385001	Dist - Industrial Meas/Reg	Jul-07	64	\$ 17,770	-	\$ 17,770	1.89%	\$ 354	\$ 1,886	\$ 1,886	\$ 15,884	\$ 17,770	0.05	688	0.096	1,688	0.0856	1,519	0.0770	1,368	0.0693	1,026	6,490	\$ 11,280	
				\$ 1,884,455	\$ (94,698)	\$ 1,789,857		\$ 36,732	\$ 208,714	\$ 112,116	\$ 1,677,741	\$ -	\$ 1,884,455	\$ 94,223	\$ 179,023	\$ 161,121	\$ 145,102	\$ 108,827	\$ 688,298	\$ 1,196,169					

Notes Adjusted original cost for 376002 & 376003 to match final exhibit from Staff.

Net Plant for Rate Base \$ 1,677,741

Column C: We are assuming an In-Service date of July 2007 for all blankets as an average.

Cumulative Book/Tax Difference \$ (481,682)

Kansas Effective Tax Rate 0.3955

The engineering In-service date determines when tax depreciation starts. However, due to purchase of assets from Aquila, Inc. by BHC, all tax depr for projects placed in service prior to that date began on 7/14/08. Since the passage of the Energy Tax Incentives Act, natural gas transmission and distribution assets are 15-year MACRS property.

Cumulative Deferred Taxes at 10/31/2012 \$ (190,466)

FERC Plant Act (A)	Plant Description (B)	In Svc Date (C)	# of Mos In Svc (D)	Original Cost (E)	Blanket Retirement Costs (F)	Net Orig Cost Less Retirements (G)	Depr Rate (H)	Annual	Updated	Updated	Unit of Prop Adj (M)	263(A)- Unicap Adj for Tax (N)	Net Plant for Accum Tax Depr (O)	2008 Tax Depr Rate (P)	2009 Tax Depr Rate (Q)	2009 Tax Depr Rate (R)	2009 Tax Depr Rate (S)	2010 Tax Depr Rate (T)	2010 Tax Depr Rate (U)	2011 Tax Depr Rate (V)	2011 Tax Depr Rate (W)	2012 Tax Depr Rate (X)	2012 Tax Depr Rate (Y)	Accum Tax Depr (Z)	Net Tax Basis (AA)	
								Deptr Expense (I) = (G) X (H)	thru 10-31-12 Calculated Accum Depr (J)	thru 10-31-12 Accum Depr Less Retirements (K)																thru 10-31-12 Net Plant for Rate Base (L)
367002	Gas Trans - PE Mains	Jul-08	62	\$ 3,609	\$ (4)	\$ 3,608	1.88%	\$ 68	\$ 294	\$ 290	\$ 3,318	\$ 32	\$ 3,577	0.026	1,878	0.0476	170	0.0428	153	0.0386	138	0.03466	103	2,442	\$ 1,136	
367003	Gas Trans - Steel Mains	Jul-08	62	\$ (26)	-	\$ (26)	1.88%	\$ -	\$ (2)	\$ (2)	\$ (24)	\$ -	\$ (24)	0.025	(13)	0.0476	(1)	0.0428	(1)	0.0386	(1)	0.03466	(1)	(17)	\$ (7)	
369003	Trans-Meas & Reg Sta Eqp	Jul-08	62	\$ (92)	-	\$ (92)	1.67%	\$ (1)	\$ (6)	\$ (6)	\$ (86)	\$ -	\$ (86)	0.026	(45)	0.0476	(4)	0.0428	(4)	0.0386	(3)	0.03466	(2)	(58)	\$ (28)	
376002	Dist - PE Mains	Jul-08	62	\$ 626,723	\$ (43)	\$ 626,292	1.71%	\$ 10,692	\$ 46,368	\$ 45,936	\$ 679,367	\$ 6,832	\$ -	\$ 520,091	0.026	326,648	0.0476	29,464	0.0428	26,840	0.0386	23,874	0.03466	17,905	423,321	\$ 196,770
376003	Dist - Steel Mains	Jul-08	62	\$ 1,899	\$ (10,833)	\$ (8,934)	1.77%	\$ (158)	\$ 146	\$ (10,897)	\$ 1,753	\$ 17	\$ -	\$ 1,882	0.026	888	0.0476	89	0.0428	81	0.0386	72	0.03466	64	1,284	\$ 598
380002	Dist - PE Services	Jul-08	62	\$ 801,846	\$ (16,570)	\$ 785,076	2.28%	\$ 17,900	\$ 79,203	\$ 62,833	\$ 722,443	\$ 7,216	\$ -	\$ 794,431	0.026	417,076	0.0476	37,735	0.0428	34,002	0.0386	30,688	0.03466	22,939	642,338	\$ 252,093
380003	Dist - Steel Services	Jul-08	62	\$ 2,270	\$ (20,115)	\$ (17,843)	2.95%	\$ (538)	\$ 291	\$ (18,922)	\$ 1,979	\$ 20	\$ -	\$ 2,250	0.026	1,181	0.0476	107	0.0428	98	0.0386	87	0.03466	65	1,536	\$ 714
383001	Dist - House Regulator	Jul-08	62	\$ 476,231	\$ (7,852)	\$ 468,379	2.20%	\$ 10,304	\$ 46,401	\$ 37,549	\$ 430,830	\$ 4,266	\$ -	\$ 471,945	0.025	247,771	0.0476	22,417	0.0428	20,199	0.0386	18,170	0.03466	13,627	322,184	\$ 149,761
385001	Dist - Industrial Meas/Reg	Jul-08	62	\$ 10,168	\$ (48)	\$ 10,119	1.89%	\$ 201	\$ 877	\$ 828	\$ 9,291	\$ 92	\$ -	\$ 10,076	0.026	6,290	0.0476	479	0.0428	431	0.0386	389	0.03466	291	6,879	\$ 3,197
				\$ 1,921,428	\$ (66,852)	\$ 1,856,576		\$ 38,478	\$ 172,570	\$ 116,719	\$ 1,748,858	\$ 17,294	\$ -	\$ 1,904,142	\$ 899,674	\$ 80,446	\$ 81,497	\$ 73,311	\$ 64,981	\$ 1,299,909	\$ 604,233					

Notes

Net Plant for Rate Base \$ 1,748,858

Column C: We are assuming an In Service date of July 2008 for all blankets as an average.

Cumulative Book/Tax Difference \$ (1,144,625)

Kansas Effective Tax Rate 0.3955

The engineering In-service date determines when tax depreciation starts. However, due to purchase of assets from Aquila, Inc. by Black Hills on 7/14/08, all tax depreciation for projects placed in service prior to that date began on 7/14/08.

Since the passage of the Energy Tax Incentives Act, natural gas transmission and distribution assets are 15-year MACRS property.

Asset placed in service in 2008 and 2009 qualify for federal 50% bonus depreciation and the tax rates utilized for these assets incorporate this adjustment.

Projects with engineering in service date of 7/20/08 or later qualify for "Unit of Property" deduction for tax purposes. Deduction is based on 2008 tax return calculation.

Cumulative Deferred Taxes at 10/31/2012 \$ (452,699)

Black Hills Energy
 Kansas Gas Utility Company, LLC
 GSRs 12-BHCG-055-TAR
 Blanket Work Order Plant Data
 In Service in 2009 Updated thru 10-31-2012

06/30/11 end of period data

FERC Plant Acct (A)	Plant Description (B)	In Svc Date (C)	# of Mos In Svc (D)	Original Cost (E)	Blanket Retirement Costs (F)	Net Orig Cost Less Retirements (G)	Depr Rate (H)	Annual Depr Expense (I) = (G) X (H)	Updated thru 10-31-12 Accum Depr (J)	Accum Depr Less Retirement Costs (K)	Updated thru 10-31-12 Net Plant for Rate Base (L)	Unit of Prop Adj for Tax (M)	263(A) - Unicap Adj for Tax (N)	Net Plant Accum Tax Depr (O)	2009	2009	2010	2010	2011	2011	2012	2012	Accum	Net
															Tax Rate (P)	Tax Depr (Q)	Tax Rate (R)	Tax Depr (S)	Tax Rate (T)	Tax Depr (U)	Tax Rate (V)	Tax Depr (W)	Tax Depr (X)	Tax Depr (Y)
367002	Gas Trans - PE Mains	Jul-09	24	\$ 7,388	\$ -	\$ 7,388	1.89%	\$ 160	\$ 300	\$ 300	\$ 7,889	\$ -	\$ 1,955	\$ 6,024	0.8260	3,162	0.0475	286	0.0428	258	0.0385	193	3,899	\$ 2,125
369003	Trans - Mess & Reg Sta Eqp	Jul-09	24	\$ 3,548	\$ -	\$ 3,548	1.87%	\$ 66	\$ 111	\$ 111	\$ 3,437	\$ -	\$ 873	\$ 2,678	0.8250	1,404	0.0475	127	0.0428	114	0.0385	85	1,731	\$ 844
376002	Distr - PE Mains	Jul-09	24	\$ 268,088	\$ (1,013)	\$ 267,075	1.71%	\$ 4,567	\$ 9,155	\$ 8,143	\$ 258,932	\$ -	\$ 7,389	\$ 22,548	0.8250	108,123	0.0475	9,602	0.0428	8,552	0.0385	6,485	130,862	\$ 71,276
376003	Distr - Steel Mains	Jul-09	24	\$ 30,037	\$ (1,060)	\$ 28,977	1.77%	\$ 613	\$ 1,062	\$ 2	\$ 28,975	\$ -	\$ 2	\$ 28,975	0.8250	11,890	0.0475	1,076	0.0428	969	0.0385	6,485	130,862	\$ 71,276
376007	Distr - Mains other	Jul-09	24	\$ 11,264	\$ (830)	\$ 10,424	1.77%	\$ 195	\$ 398	\$ (432)	\$ 10,856	\$ -	\$ 2,769	\$ 4,886	0.8250	4,455	0.0475	403	0.0428	363	0.0385	272	14,652	\$ 7,986
380002	Distr - PE Services	Jul-09	24	\$ 778	\$ (43,915)	\$ (43,137)	2.38%	\$ (1,277)	\$ 45	\$ (43,899)	\$ 732	\$ -	\$ 191	\$ 897	0.8260	308	0.0475	28	0.0428	25	0.0385	19	380	\$ 207
380003	Distr - Steel Services	Jul-09	24	\$ 443,081	\$ (15,140)	\$ 427,941	2.28%	\$ 9,767	\$ 20,176	\$ 6,036	\$ 422,905	\$ -	\$ 108,998	\$ 334,083	0.8250	175,394	0.0475	16,869	0.0428	14,299	0.0385	10,718	216,280	\$ 117,803
383001	Distr - House Regulator	Jul-09	24	\$ 363,411	\$ (12,889)	\$ 350,522	2.20%	\$ 7,711	\$ 18,968	\$ 3,079	\$ 347,443	\$ -	\$ 89,399	\$ 274,912	0.8260	143,855	0.0475	13,016	0.0428	11,728	0.0385	8,791	177,391	\$ 98,821
385001	Distr - Industrial Mess/Reg	Jul-09	24	\$ 16,956	\$ (217)	\$ 16,739	1.99%	\$ 333	\$ 674	\$ 457	\$ 16,282	\$ -	\$ 4,171	\$ 12,785	0.8250	5,712	0.0475	607	0.0428	847	0.0385	410	8,276	\$ 4,509
				\$ 1,145,143	\$ (75,064)	\$ 1,070,079		\$ 21,995	\$ 47,891	\$ (27,173)	\$ 1,097,252	\$ -	\$ 281,705	\$ 883,438		\$ 453,304		\$ 41,014		\$ 36,956		\$ 27,701	\$ 558,974	\$ 304,464

Notes Adjusted original cost for 376002, 376003 and 376007 to match final exhibit from Staff.

Net Plant for Rate Base \$ 1,097,252

Column C: We are assuming an In Service date of July 2009 for all blankets as an average.

Cumulative Book/Tax Difference \$ (792,788)

The engineering in-service date determines when tax depreciation starts. However, due to purchase of assets from Aquila, Inc. by Black Hills on 7/14/2008, all tax depreciation for projects placed in service prior to that date began on 7/14/08.

Kansas Effective Tax Rate 0.3955

Since the passage of the Energy Tax Incentives Act, natural gas transmission and distribution assets are 15-year MACRS property. Asset placed in service in 2008 and 2009 qualify for federal 50% bonus depreciation and the tax rates utilized for these assets incorporate this adjustment.

Cumulative Deferred Taxes at 10/31/2012 \$ (313,649)

Projects with engineering in service date of 7/2008 or later qualify for "Unit of Property" deduction for tax purposes. Deduction is based on 2009 tax return calculation.

Black Hills Energy
 Kansas Gas Utility Company, LLC
 GSRs 12-BHCG-055-TAR
 Blanket Work Order Plant Data
 In Service in 2010 Updated thru 10/31/2012

10/31/12 end of period data

5/25/13 10:52 AM

FERC Plant Acct (A)	Plant Description (B)	In Svc Date (C)	# of Mos In Svc (D)	Original Cost (E)	Blanket Retirement Costs (F)	Net Orig Cost Less Retirements (G)	Depr Rate (H)	Annual Depr Expense (I) = (G) X (H)	Updated thru 10/31/12 Accum Depr (J)	Accum Depr Less Retirement Costs (K)	Updated thru 10/31/12 Net Plant for Rate Base (L)	Unit of Prop Adj for Tax (M)	263(A) - Unicap Adj for Tax (N)	Net Plant Accum Tax Depr (O)	2010	2010	2011	2011	2012	2012	Accum	Net	
															Tax Rate (P)	Tax Depr (Q)	Tax Rate (R)	Tax Depr (S)	Tax Rate (T)	Tax Depr (U)	Tax Depr (V)	Tax Depr (W)	
369003	Trans-Mess & Reg Sta Eqp	Jul-10	28	\$ (446)	\$ -	\$ (446)	1.87%	\$ (71)	\$ (16)	\$ (16)	\$ (430)	\$ -	\$ -	\$ (446)	0.8260	(234)	0.0475	(21)	0.04275	(16)	(271)	\$ (175)	
371001	Trans - Other Equipment	Jul-10	28	\$ 3,294	\$ -	\$ 3,294	2.33%	\$ 77	\$ 179	\$ 179	\$ 3,115	\$ 810	\$ 2,494	0.8250	1,504	0.0475	118	0.04275	88	1,510	\$ 874		
376002	Distr - PE Mains	Jul-10	28	\$ 235,477	\$ (2,451)	\$ 233,026	1.71%	\$ 3,885	\$ 9,396	\$ 6,945	\$ 226,081	\$ 57,827	\$ 177,550	0.8250	93,214	0.0475	8,434	0.04275	6,326	107,973	\$ 69,577		
380002	Distr - Steel Mains	Jul-10	28	\$ 888	\$ (492)	\$ 396	1.77%	\$ 3	\$ 28	\$ (464)	\$ 658	\$ 189	\$ 517	0.8250	272	0.0475	25	0.04275	18	316	\$ 202		
380003	Distr - Steel Services	Jul-10	28	\$ 775,371	\$ (5,402)	\$ 770,869	2.28%	\$ 17,569	\$ 41,282	\$ 35,879	\$ 734,889	\$ 190,889	\$ 585,082	0.8250	307,169	0.0475	27,791	0.04275	20,844	355,803	\$ 229,279		
380004	Distr - PVC Services	Jul-10	28	\$ 9,998	\$ (10,528)	\$ (529)	2.38%	\$ (161)	\$ 591	\$ (9,834)	\$ 9,307	\$ 2,480	\$ 7,538	0.8250	3,858	0.0475	358	0.04275	289	4,586	\$ 2,953		
383001	Distr - House Regulator	Jul-10	28	\$ 289,870	\$ (17,866)	\$ 271,804	2.20%	\$ 6,380	\$ 14,870	\$ (2,998)	\$ 274,800	\$ -	\$ -	\$ -	0	0	0.04275	0	0	0	0	\$ -	
385001	Distr - Industrial Mess/Reg	Jul-10	28	\$ 6,055	\$ -	\$ 6,055	1.99%	\$ 120	\$ 281	\$ 281	\$ 5,774	\$ 1,490	\$ 4,555	0.8250	2,397	0.0475	217	0.04275	163	2,777	\$ 1,788		
				\$ 1,320,705	\$ (37,046)	\$ 1,283,659		\$ 27,704	\$ 66,711	\$ 29,665	\$ 1,253,994	\$ -	\$ 326,003	\$ 895,702		\$ 622,745		\$ 47,297		\$ 36,472		\$ 605,514	\$ 390,188

Notes

Net Plant for Rate Base \$ 1,253,994

Column C: We are assuming an In Service date of July 2010 for all blankets as an average.

Cumulative Book/Tax Difference \$ (863,806)

The engineering in-service date determines when tax depreciation starts. However, due to purchase of assets from Aquila, Inc. by Black Hills on 7/14/2008, all tax depreciation for projects placed in service prior to that date began on 7/14/08.

Kansas Effective Tax Rate 0.3955

Since the passage of the Energy Tax Incentives Act, natural gas transmission and distribution assets are 15-year MACRS property.

Cumulative Deferred Taxes at 10/31/2012 \$ (341,835)

Projects with engineering in service date of 7/2008 or later qualify for "Unit of Property" deduction for tax purposes. Deduction is based upon expected 2010 tax return calculation, with immaterial true-up expected in September 2011 for 2010 projects.

Projects with engineering in service date of 9/1/2010 or later qualify for 100% bonus depreciation deduction for tax purposes until 12/31/2011. Projects with engineering date of 8/10/2010 to 8/31/2010 qualify for 50% bonus depreciation deduction.

CERTIFICATE OF SERVICE

13-BHCG-404-TAR

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 on this 4th day of February, 2013, to the following parties who have waived receipt of follow-up hard copies.

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 SOUTH HICKORY
PO BOX 17
OTTAWA, KS 66067
Fax: 785-242-1279
jflaherty@andersonbyrd.com

NIKI CHRISTOPHER, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604
Fax: 785-271-3116
n.christopher@curb.kansas.gov
Hand Delivered

C. STEVEN RARRICK, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604
Fax: 785-271-3116
s.rarrick@curb.kansas.gov
Hand Delivered

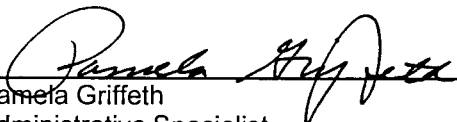
DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604
Fax: 785-271-3116
d.smith@curb.kansas.gov
Hand Delivered

SHONDA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604
Fax: 785-271-3116
sd.smith@curb.kansas.gov
Hand Delivered

DAVID SPRINGE, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604
Fax: 785-271-3116
d.springe@curb.kansas.gov
Hand Delivered

BRIAN G. FEDOTIN, ADVISORY COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604-4027
Fax: 785-271-3314
b.fedotin@kcc.ks.gov

JUDY JENKINS, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604-4027
Fax: 785-271-3167
j.jenkins@kcc.ks.gov



Pamela Griffeth
Administrative Specialist