

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

Before Commissioners:                    Andrew J. French, Chairperson  
   Dwight D. Keen  
   Annie Kuether

In the Matter of the Application of Black    )  
Hills/Kansas Gas Utility Company, LLC, d/b/a    )     Docket No. 25-BHCG-298-RTS  
Black Hills Energy, for Approval of the    )  
Commission to Make Certain Changes in its    )  
Rates for Natural Gas Service.                    )

**ORDER APPROVING UNANIMOUS SETTLEMENT AGREEMENT**

This matter comes before the State Corporation Commission of the State of Kansas (“Commission”) for consideration and decision. Having reviewed the pleadings and record, the Commission makes the following findings:

**BACKGROUND AND PROCEDURAL HISTORY**

1.        On February 3, 2025, Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy (“Black Hills”) filed an Application requesting to increase its annual revenues by \$17,207,752, rebasing amounts currently collected through the Gas System Reliability Surcharge (“GSRS”) of approximately \$4.4 million, for a total revenue requirement of \$77,555,362.<sup>1</sup> Black Hills’ Application was based on a requested overall after-tax rate of return of 7.63%, which included a return on equity of 10.5%, a cost of debt of 4.71%, and a capital structure composed of 50.44% equity and 49.56% debt.<sup>2</sup> The requested net rate percentage increase to its ratepayers was 28.51%.<sup>3</sup>

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<sup>1</sup> Black Hills’ Application, ¶ 9 (Feb. 3, 2025) (Black Hills indicated it had a gross revenue deficiency of \$21.6 million, based upon normalized operating results for the 12-months ending September 30, 2024, adjusted for known and measurable changes).

<sup>2</sup> Robert Daniel Testimony in Support of Settlement Agreement, p. 2 (June 16, 2025) (“Daniel Testimony”).

<sup>3</sup> Chad Unrein Testimony in Support of Settlement Agreement, p. 3 (June 13, 2025) (“Unrein Testimony”).

2. The Application also sought approval to refund approximately \$2.9 million in non-protected excess deferred income taxes (“EDIT”) to its customers via its existing TA Rider, and authorization to file an abbreviated rate case following the conclusion of this Docket to allow for recovery of capital investments it will place in service through December 31, 2025.<sup>4</sup> In support of its Application, Black Hills submitted the testimony of nine witnesses and schedules, as required by K.A.R. 82-1-231.

3. Citizen’s Utility Ratepayer Board (“CURB”), Kansas Municipal Gas Agency (“KMGA”), Symmetry Energy Solutions, LLC (“Symmetry Energy”) WoodRiver Energy, LLC (“WoodRiver Energy”), Freedom Pipeline, LLC (“Freedom Pipeline”) and Seaboard Energy Kansas, LLC (“Seaboard Energy”) have petitioned and been granted intervention in this proceeding.<sup>5</sup>

4. On May 9, 2025, Commission Staff (“Staff”) filed direct testimony from ten (10) witnesses, including schedules and exhibits, supporting a recommended net revenue requirement increase of \$9,184,235, not including the GSRS revenue of \$4,377,415 into Black Hills’ base rates, which would result in a 15.22% net rate percentage increase to ratepayers.<sup>6</sup> Staff recommended a reasonable rate of return of 6.94%, which included a return on equity of 9.7%, a cost of debt of 4.61%, and a capital structure calculation of 45.76% equity and 54.24% debt.<sup>7</sup>

5. On May 9, 2025, CURB filed direct testimony from four witnesses and recommended a net revenue increase of \$12,442,210 for Black Hills, not including GSRS

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<sup>4</sup> Daniel Testimony, p. 3 (Black Hills also requested implementation of a Deferred Accounting Insurance Expense Tracker, proposed several revisions to its Transportation Tariffs, and other tariff modifications).

<sup>5</sup> Order Granting CURB’s Petition to Intervene; Designating Presiding Officer; Protective and Discovery Order (Feb. 11, 2025); Order Granting Kansas Municipal Gas Agency’s Petition for Intervention (Feb. 27, 2025); Order Granting Symmetry Energy Solutions, LLC Intervention (Apr. 10, 2025); Order Granting Intervention to WoodRiver Energy, LLC (Apr. 15, 2025); Order Granting Freedom Pipeline Intervention (May 1, 2025); Order Granting Seaboard Energy Kansas, LLC Intervention (May 1, 2025).

<sup>6</sup> Unrein Testimony, p. 3.

<sup>7</sup> *Id.*, p. 4.

revenues.<sup>8</sup> CURB recommended a capital structure for Black Hills of 50% long-term debt, 50% common equity, and a return on equity of 9.50%, for an overall rate of return of 7.11%.<sup>9</sup> CURB also recommended approving the request for an abbreviated rate case but it be limited to plant-in service additions and updates to items associated with plant-in service through December 31, 2025, and the re-examination of the deferred accounting tracker for insurance costs.<sup>10</sup>

6. On May 9, 2025, Seaboard Energy, WoodRiver Energy, and Freedom Pipeline filed direct testimony addressing various aspects of Black Hills' proposed tariff changes, while KMGa also filed direct testimony relating to Black Hills' class cost of service study and rate design recommendations. Highly summarized, these intervenors were concerned with the impact of the proposed tariff changes to Black Hills' transportation customers regarding: 1) standardizing the enrollment process for transportation customers; 2) the expanded application of daily imbalance charges; 3) Operational Flow Orders; 4) assigning receipt points; and, 5) non-telemetered daily balancing service.<sup>11</sup> On May 23, 2025, Symmetry Energy and Freedom Pipeline filed cross-answering testimony opposing various aspects of Staff's support for the proposed tariff changes.<sup>12</sup>

7. On May 30, 2025, Black Hills filed rebuttal testimony revising its requested base rate increase to \$18.3 million (including the GSRS revenue), for a new revenue increase of \$13.9 million.<sup>13</sup>

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<sup>8</sup> Audrey Benham Testimony in Support of Settlement Agreement, pp. 2-3 (June 16, 2025) ("Benham Testimony") (Benham noted that an accounting error led to an initial recommendation of a net revenue increase of \$13,690,444, which was subsequently corrected).

<sup>9</sup> *Id.*

<sup>10</sup> *Id.*

<sup>11</sup> *See generally*, Don Krattenmaker Testimony on behalf of WoodRiver Energy (May 9, 2025). Conversely, Staff supported Black Hills' proposed daily imbalance charge to all transport customers, noting the rates are like those imposed by one of its upstream providers, and that Staff also supported the other proposed tariff changes. *See* Direct Testimony of Paul Owings (May 9, 2025); *see also*, Unrein Testimony, pp. 4-5.

<sup>12</sup> *See generally*, Cross-Answering Testimony of Kevin Headrick on Behalf of Symmetry Energy Solutions, LLC (May 23, 2025); Cross-Answering Testimony of Kirk Heger on Behalf of Freedom Pipeline, LLC (May 23, 2025).

<sup>13</sup> *See* Daniel Testimony, p. 4.

8. On June 13, 2025, all parties to this Docket filed a Joint Motion to Approve Unanimous Settlement Agreement, in which the parties resolved all principle outstanding issues, and that the proposed agreement “represents a reasonable and fair resolution of this matter and that the terms contained therein are in the public interest.”<sup>14</sup>

9. The proposed Unanimous Settlement Agreement (“Settlement Agreement”) requests the Commission authorize an overall increase in Black Hills’ base rates of \$15.2 million, which includes \$4.4 million related to rebasing the GSRS revenues, resulting in an incremental new revenue increase of \$10.8 million.<sup>15</sup> Among other aspects, the parties also agree on Black Hills’ proposed deferred accounting insurance tracker, and propose to defer to a separate docket the proposed daily balancing transportation tariff revisions, including proposed revisions relating to: (1) the addition of daily balance charges; (2) receipt point capacity allocation assignments; and (3) expansion of Operational Flow Orders (“OFOs”) to customer-specific OFOs.<sup>16</sup> The Settlement Agreement (attached hereto as “Exhibit A” and incorporated by reference) also contains the following main provisions:

- Black Hills will file an abbreviated rate case to include an update to its plant in service, and attendant impacts, through December 31, 2025. For purposes of the abbreviated rate case, Black Hills’ total adjusted rate base as of February 28, 2025, shall be \$294,824,431.
- Black Hills is authorized to implement a deferred accounting tracker for insurance costs with the level in base rates set at \$1,128,696, which will sunset in Black Hills’ next general

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<sup>14</sup> Joint Motion to Approve Unanimous Settlement Agreement, p. 3 (June 13, 2025) (“Joint Motion”).

<sup>15</sup> *Id.*, Exhibit A, p. 3. Unless specified in its provisions, the Settlement Agreement represents a “black box agreement” in which the parties agree on the end result but may not necessarily agree on the adjustments made by each party in order to arrive at the agreement. Unrein Testimony, p. 7. “While the Settlement Agreement does not specify a capital structure or cost of capital, the parties agreed to use an 8.37% pre-tax rate of return for future GSRS annual filings” until Black Hills’ next general rate case but is not precedential for any other purpose. Benham Testimony, p. 5; *see* Unrein Testimony, p. 7.

<sup>16</sup> Joint Motion, Exhibit A, pp. 4-6. Further, Black Hills would refund \$2,950,909 in non-protected EDIT to ratepayers through its existing TA Rider, with a true-up to occur either prior to or after the refund period, which will begin November 1, 2025, and end on April 30, 2026. *See* Daniel Testimony, p. 6.

rate case and will require Black Hills to support the cost recovery of the deferred balance in its next general rate case filing.

- Black Hills shall refund \$2,950,909 in non-protected EDIT through its existing TA Rider, with a true-up to occur either prior to or after the refund period, which will begin November 1, 2025, and end on April 30, 2026.
- The residential customer charge shall be \$21.00 per month, and the small commercial customer charge shall be \$32.00 per month and agree to the rates as shown on Attachment A to the Settlement Agreement.<sup>17</sup>

10. On June 16, 2025, testimony in support of the Settlement Agreement was filed by Robert Daniel on behalf of Black Hills, Audrey Benham on behalf of CURB, and Chad Unrein on behalf of Staff.

11. On June 30, 2025, the Commission held a hearing on the proposed Settlement Agreement, wherein each party was represented by counsel and submitted pre-filed testimony. The Commission heard live testimony from Robert Daniel on behalf of Black Hills, Audrey Benham on behalf of CURB, and Chad Unrein on behalf of Staff. These witnesses were cross-examined by the Commission and the parties were given the opportunity for re-direct examination.

### **LEGAL STANDARD AND ANALYSIS**

12. Under K.S.A. 66-101, the Commission has “full power, authority and jurisdiction to supervise and control electric public utilities, as defined in K.S.A. 66-101a, doing business in Kansas...”<sup>18</sup> As a natural gas public utility, KGS is subject to Commission jurisdiction and is “required to furnish reasonably efficient and sufficient service and facilities for the use of any and all products or services rendered, furnished, supplied or produced by such natural gas public utility,

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<sup>17</sup> Daniel Testimony, pp. 5-6.

<sup>18</sup> K.S.A. 66-101a defines the definition of “electric public utility” to include any public utility defined in K.S.A. 66-104, which includes every corporation/company that owns, controls, operates or manages “the conveyance of oil and gas through pipelines in or through any part of the state...”. *See also*, K.S.A. 66-1,200 and K.S.A. 66-1,201.

to establish just and reasonable rates, charges and exactions and to make just and reasonable rules, classifications and regulations.”<sup>19</sup>

13. Because the Commission “is empowered to do all things necessary and convenient for the exercise of such power, authority and jurisdiction,” and is not prohibited from considering proposals submitted by the parties, the Commission may consider a proposed settlement agreement.<sup>20</sup> Importantly, “the law favors compromise and settlement of disputes.”<sup>21</sup> Accordingly, the Commission may accept a “settlement agreement provided an independent finding is made, supported by substantial evidence in the record as a whole, (and) that the settlement will establish just and reasonable rates.”<sup>22</sup>

14. When setting rates, the Commission “should have as its goal the fixing of the rates within a zone of reasonableness after balancing the interests of the utility's investors, the ratepayers, and the public.”<sup>23</sup>

15. Pursuant to K.A.R. 82-1-230a, the proposed Settlement Agreement is considered a “unanimous settlement agreement.”<sup>24</sup> Therefore, there is no need to apply the traditional five-factor test when reviewing settlement agreements.<sup>25</sup> Instead, the Commission reviews the record

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<sup>19</sup> K.S.A. 66-1,202.

<sup>20</sup> K.S.A. 66-101; *see also*, *Farmland Indus., Inc. v. State Corp. Comm’n*, 24 Kan. App. 2d 172 (1997).

<sup>21</sup> *Krantz v. University of Kan.*, 271 Kan. 234, 241 (2001).

<sup>22</sup> *CURB v. State Corp. Comm’n*, 28 Kan. App. 2d 313, 316 (2000) (quoting *Southwestern Bell Tel. Co. v. Kansas Corp. Comm’n*, 4 Kan.App.2d 44, 46, 602 P.2d 131 (1979), *rev. denied* 227 Kan. 927 (1980)).

<sup>23</sup> *Kansas Gas & Elec. Co. v. Kansas Corp. Comm’n*, 239 Kan. 483, Syl. ¶ 2 (1986).

<sup>24</sup> K.A.R. 82-1-230a(a)(2) states that a unanimous settlement agreement is one entered into by all parties or an agreement that is not opposed by any party that did not enter into the agreement.

<sup>25</sup> The traditional factors to guide the Commission for reviewing a settlement agreement are:

- (1) Was there an opportunity for the opposing parties to be heard on the reasons for opposition to the settlement agreement?
- (2) Is the settlement agreement supported by substantial competent evidence in the record as a whole?
- (3) Does the settlement agreement conform to applicable law?
- (4) Does the settlement agreement result in just and reasonable rates?
- (5) Are the results of the settlement agreement in the public interest?

*In re Application of KC Power & Light Co.* (Docket 14-KCPE-0420-TAR) (2014 WL 5426917, ¶ 16) (Oct. 23, 2014). However, the Commission has historically forgone this five-factor test when reviewing proposed unanimous settlement agreements. *See, e.g., In re Application of KC Power & Light Co.*, Docket 15-KCPE-116-RTS (Sept. 10, 2015).

to determine whether the proposed Settlement Agreement is: (1) supported by substantial competent evidence in the record as a whole; (2) will result in just and reasonable rates; and (3) is in the public interest.<sup>26</sup>

16. Substantial competent evidence is that “which possesses something of substance and relevant consequence, and which furnishes a substantial basis of fact from which the issues tendered can reasonably be resolved.”<sup>27</sup>

17. The record in this Docket is extensive and includes hundreds of work papers and data requests, and pre-filed direct and/or rebuttal testimony from nine (9) Black Hills witnesses, ten (10) Staff witnesses, four (4) CURB witnesses, and also from KMGa, Freedom Pipeline, Seaboard Energy, Symmetry Energy and WoodRiver Energy, which offered diverse recommendations.<sup>28</sup> Indeed, there is extensive testimony representing the multiple, diverse and competing interests in this Docket. Also, Staff analyzed Black Hills’ Application and formed its own conclusions as to the prudence of the requested rate increase, which it presented in direct testimony.<sup>29</sup> Having reviewed the record as a whole, the Commission finds the Settlement Agreement is supported by substantial competent evidence.

18. The Settlement Agreement establishes just and reasonable rates, and are within the “zone of reasonableness,” which balances the interests of investors versus ratepayers, present versus future ratepayers, and the public interest.<sup>30</sup> As stated by Staff, the agreed rates strike a

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<sup>26</sup> Order on KCP&L’s Application for Rate Change, ¶ 15, Docket No. 15-KCPE-116-RTS (Sep. 10, 2015) (citing *Citizens’ Util. Ratepayer Bd. v. Kansas Corp. Comm’n*, 28 Kan. App. 2d 313, 316 (2000), *rev. denied* March 20, 2001).

<sup>27</sup> *CURB v. State Corp. Comm’n*, 28 Kan. App. 2d 313, 316 (2000). Whether a different trier of fact could have reached a different result given the same set of facts is irrelevant — a decision not supported by substantial competent evidence occurs when the Commission’s “determination is so wide of the mark as to be outside the realm of debate.” *Farmland Indus., Inc. v. Kansas Corp. Comm’n*, 25 Kan. App. 2d 849, 851 (1999).

<sup>28</sup> Joint Motion to Approve Unanimous Settlement Agreement, p. 4; *see* Daniels Testimony, p. 10; Benham Testimony, p. 7.

<sup>29</sup> Unrein Testimony, p. 13.

<sup>30</sup> *See Kansas Gas*, 239 Kan. at 488.

proper balance between Black Hills’ “desire to have a reasonable assurance that it will earn sufficient revenues and cash flows to meet its financial obligations and the need to keep rates as low as possible for the customers, while providing reliable natural gas distribution service.”<sup>31</sup> All parties believe the Settlement Agreement was “fully and fairly negotiated and represents a reasonable compromise” resulting in just and reasonable rates.<sup>32</sup>

19. The base revenue increase represents a roughly 30% reduction from Black Hills’ original request in its Application.<sup>33</sup> The average retail customer will see an increase of about \$5.96 per month, or \$71.52 annually, based on an average residential usage of 53.6 therms per month, which equates to an approximate net increase of 8.99%.<sup>34</sup> Also, other than recovery of GSRS revenues, the increase in base rates in this Docket will be the first time in a decade that Black Hills customers will experience an increase in base rates.<sup>35</sup> As such, the Commission concludes the Settlement Agreement will result in just and reasonable rates for Black Hills and its customers.

20. The Commission also finds the Settlement Agreement is in the public’s interest. CURB points to Black Hills’ original pre-tax rate of return of 9.04% versus the agreed upon 8.37% pre-tax rate of return, which as applied to the GSRS revenues will result in reduced costs and lessen the financial impact on Black Hills’ customers.<sup>36</sup> Staff also states the Settlement Agreement is in the public interest because it: (i) reduces Black Hills requested revenue increase closer to Staff’s filed position; (ii) provides Black Hills with sufficient revenue to meet its financial obligations and

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<sup>31</sup> Unrein Testimony, p. 21.

<sup>32</sup> Joint Motion, pp. 3-4.

<sup>33</sup> Benham Testimony, pp. 7-8. Staff also notes the revenue increase in the Settlement Agreement is closer to its filed position compared to Black Hills’ requested increase of \$17.2 million, without jeopardizing Black Hills’ ability to provide safe, efficient and sufficient natural gas distribution. *See* Unrein Testimony, p. 20.

<sup>34</sup> Daniel Testimony, p. 10.

<sup>35</sup> *Id.*, p. 11. Black Hills has made approximately \$188 million in capital investments, including \$118 million of which in new plant investments that are not currently reflected in Black Hills’ base rates. *Id.*

<sup>36</sup> Benham Testimony, p. 9; *see* FN 15 *infra*.



provide reliable service; (iii) allows Black Hills to continue to utilize the GSRS mechanism (as authorized by K.S.A. 66-2202, *et seq.*) to continue to replace its aging infrastructure in the state; and (iv) avoids costly and time-consuming litigation to reach the same result.<sup>37</sup> Also, Staff's revised revenue requirement recommendation of \$15,032.310 versus the Settlement Agreement's overall increase of \$15.2 million fairly accounts for Staff's expected litigation expense; or, in other words, this difference is approximately what it would cost if the issues in this Docket were fully litigated.<sup>38</sup>

21. The Commission finds that the agreed-upon rate increase provided for in the Settlement Agreement will provide Black Hills sufficient revenue to meet its financial obligations and earn a reasonable rate of return while also providing safe and reliable service at just and reasonable rates. The Settlement Agreement reflects a vigorous examination by the parties of Black Hills' financial condition and the requested revenue increase. The Settlement Agreement was fairly negotiated, with all parties agreeing to its terms.

22. After careful review and consideration of the evidence in the record, the Commission finds that the attached Settlement Agreement is supported by substantial competent evidence, will result in just and reasonable rates, and is in the public interest. As such, the Commission approved the Settlement Agreement in its entirety.

23. The new rates will take effect on August 1, 2025, as requested by the parties via the Settlement Agreement.<sup>39</sup>

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<sup>37</sup> Unrein Testimony pp. 22-23.

<sup>38</sup> *Id.*, pp. 13-15, 24. Rate case litigation involves the actual cost incurred by Black Hills, Staff and CURB, which is then passed on to ratepayers. *See id.*, p. 16.

<sup>39</sup> Settlement Agreement, ¶ 12(a).

**THEREFORE, THE COMMISSION ORDERS:**

A. The Settlement Agreement is approved in its entirety. The terms of the attached Settlement Agreement are incorporated in this Order, with the new rates to take effect August 1, 2025.

B. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).<sup>40</sup>

**BY THE COMMISSION IT IS SO ORDERED.**

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 07/24/2025



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Celeste Chaney-Tucker  
Executive Director

ARB

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<sup>40</sup> K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-351(b).

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

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 to Make Certain ) Docket No. 25-BHCG-298-RTS  
Changes in its Rates for Natural Gas Service. )

**UNANIMOUS SETTLEMENT AGREEMENT**

This Unanimous Settlement Agreement ("Agreement" or "Settlement") is entered into between and among the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), Black Hills/Kansas Gas Utility Company, LLC d/b/a Black Hills Energy ("Black Hills" or "Company"), the Citizens' Utility Ratepayer Board ("CURB"), Kansas Municipal Gas Agency ("KMGA"), Symmetry Energy Solutions, LLC ("Symmetry"), WoodRiver Energy, LLC ("WoodRiver"), Freedom Pipeline, LLC, ("Freedom Pipeline"), and Seaboard Energy Kansas, LLC ("Seaboard"), (collectively referred to herein as the "Parties" or "Joint Movants"). This Agreement is being submitted to the Commission for its approval pursuant to K.A.R. 82-1-230a.

**I. INTRODUCTION**

1. On February 3, 2025, Black Hills filed an Application in this docket to make certain changes in its rates and charges for natural gas service. Pursuant to the Commission's Order dated February 11, 2025, the effective date of the Application was suspended until October 1, 2025. On February 19, 2025, the Commission issued an Order establishing a procedural schedule. This matter is currently set for hearing on June 30, 2025.

2. CURB, KMGA, Symmetry, WoodRiver, Freedom Pipeline and Seaboard were granted intervention in this rate case. There were no other intervenors in the case.

3. The schedules filed with Black Hills' Application indicated a need to increase base rates by \$21.6 million, based upon normalized operating results for the 12 months ending September 30, 2024, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments. The increase in base rates included \$4.4 million of GSRS surcharges currently being collected from customers. In its Application, Black Hills sought approval of an Insurance Expense Tracker. Black Hills also sought Commission authority to file an abbreviated rate case to recover capital investment permitted by K.S.A. 66-128. Black Hills also proposed several revisions to its Transportation Tariffs. Black Hills submitted the testimony of nine (9) witnesses and the schedules required by K.A.R. 82-1-231 in support of its request.

4. On May 9, 2025, Staff filed its direct testimony (including supporting schedules and exhibits) in the above docket recommending an increase in base rates for Black Hills in the amount of \$13.6 million, which included \$4.4 million in GSRS surcharges and a net new revenue increase to customers of \$9.2 million. Staff also recommended approval of the Insurance Expense Tracker and Black Hills' request for an abbreviated rate case with conditions on both proposals.

5. On May 9, 2025, CURB filed testimony in which it recommended an increase in base rates of \$18.1 million. When accounting for the rebasing of \$4.4 million of GSRS revenues, CURB's recommended net new revenue increase is \$13.7 million. Additionally, CURB recommended approval of the Insurance Expense Tracker and the abbreviated rate case request with conditions on both proposals.

6. On May 9, 2025, WoodRiver, Freedom Pipeline and Seaboard filed direct testimony addressing several of Black Hills' proposed changes to its Transportation Tariffs. KMGA also filed direct testimony relating to Black Hills' class cost of service study and rate design recommendations. On May 23, 2025, Freedom Pipeline and Symmetry filed cross-answering testimony.

7. Black Hills filed rebuttal testimony on May 30, 2025. Black Hills revised its base rate increase amount to \$18.3 million and net new revenue amount to \$13.9 million after accounting for \$4.4 million of GSRS surcharges.

8. Subsequently, on June 5, 2025, the Joint Movants met to discuss the possible settlement of the issues in this matter. The Joint Movants were able to reach a settlement agreement in principle resolving all issues in the case. The Settlement Agreement was executed and filed on June 13, 2025. The resolution of the issues is set forth below in this Agreement. Since all parties to the docket signed the Agreement, it is considered a unanimous settlement agreement under the Commission's regulations (K.A.R. 82-1-230a).

## **II. SETTLEMENT PROVISIONS**

### **1. Stipulated Revenue Requirement.**

a. The Parties agree that the Commission should authorize an overall annual increase in base rates of \$15.2 million. This increase includes \$4.4 million related to rebasing GSRS surcharge revenues. The incremental new revenue increase is \$10.8 million.

### **2. Carrying Charges to Be Applied for Purposes of Calculating Black Hills' GSRS and Abbreviated Rate Case Revenue Deficiency.**

a. For purposes of calculating Black Hills' GSRS, the carrying charges to be applied to recoverable investments in such filings shall be calculated using a carrying charge of 8.37% gross of tax, which is based on state and federal tax rates in effect as of the date of Settlement. The Parties agree this carrying charge is solely for purpose of subsequent GSRS filings and the abbreviated rate case agreed to in this Settlement and is not precedential for any other purpose. Should tax rates change between now and the next Black Hills general rate case decision, the carrying charge set forth in this paragraph shall be adjusted to reflect the change

in the tax rates.

3. Capital Structure/Cost of Debt/Cost of Equity.

a. The Parties agree that nothing in this Settlement constitutes an agreement by the Parties to the capital structure, cost of debt and cost of equity presented in this case and this Settlement does not prevent the Parties from challenging such proposals in the future.

4. Abbreviated Rate Case.

a. The Parties agree on the abbreviated rate case procedure and limited issues to be addressed in the abbreviated rate case as proposed by Staff. For purposes of the abbreviated rate case the Parties agree that Black Hills' total adjusted rate base as of February 28, 2025, shall be \$294,824,431.

5. Deferred Accounting Insurance Tracker.

a. The Parties agree on the deferred accounting insurance tracker as proposed by Black Hills.

b. The Parties agree to Staff's recommendation to sunset the deferred accounting insurance tracker as part of Black Hills' next general rate case and require Black Hills to support the cost recovery of the deferred balance in its next general rate case filing.

c. The parties agree that the insurance amount embedded in base rates shall be \$1,128,696.

6. Accounting Matters.

a. Ad Valorem Surcharge. For purposes of filing Black Hills' ad valorem surcharge rider in December 2025 (and subsequent years until rebased in Black Hills' next base rate case), the Parties agree that the ad valorem tax expenses embedded in base rates shall be \$7,815,966.

b. Amortization periods and/or expenses are established as follows:

- i. Black Hills' actual rate case expense—five years;
- ii. Black Hills' Pension amortization of \$717,948 and OPEB amortization of \$95,444 - three years;
- iii. With respect to item 6.b ii above, Black Hills shall have the right to recover any unamortized amount relating to Pension and OPEB deferrals;
- iv. For the purposes of calculating Black Hills' pension tracker going forward, the Parties agree that the base rates agreed to in this Settlement include the following expenses:

- 1. Black Hills Pension Expense: \$262,612;
- 2. Black Hills OPEB Expense: \$167,600.

7. Tax Adjustment Rider ("TA Rider").

a. The Parties agree that Black Hills shall follow the process as proposed in its testimony to refund \$2,950,909. After Black Hills files its 2024 income tax return and the amounts are finalized, a true-up adjustment will be made in the TA Rider. The Company proposes this true-up adjustment occur prior to the first month of refunds being given to customers. If time does not allow for a true-up prior to November 1, 2025, the Company proposes to true-up the final EDIT amount at the end of the refund period, after April 30, 2026.

8. Class Cost of Service and Rate Design.

a. The Parties agree that nothing in this Settlement constitutes an agreement by the Parties to the Class Cost of Service Studies presented in this case and this Settlement does not prevent the Parties from challenging such studies in the future.

b. The residential class customer charge shall be \$21.00 per month. The small commercial customer charge shall be \$32.00 per month.

c. The Parties agree the rate increase shall be allocated among the respective classes of customers according to the amounts indicated for each class as shown on **Attachment A** to this Settlement.

d. The Parties agree to the rates set forth in **Attachment A**.

9. Time Period Used to Determine Normal Weather and Weather Normalization Adjustment ("WNA").

a. For purposes of this Settlement only, the Parties agree to use a 10-year period to determine normal weather. The Parties shall not be prejudiced, bound by or in any way affected by this portion of this Agreement in any future general rate case.

b. For the purpose of calculating the WNA factor, the Parties agree to use the Heating Sensitivity Coefficients for the WNA Rider as set forth in **Attachment B** to this Settlement.

10. Transportation Tariff Revisions and KMGA's Request Relating to CCOSS in Black Hills' Next General Rate Case.

a. The Parties agree to defer the proposed daily balancing transportation tariff revisions, including proposed revisions relating to (1) the addition of daily balance charges; (2) receipt point capacity allocation assignments; and (3) expansion of Operational Flow Order ("OFO") to customer-specific OFOs; to a separate docket to be initiated by Black Hills after a final order is issued in the abbreviated rate case discussed in this Settlement.

b. The Parties agree with respect to the proposed annual aggregation enrollment revision to allow for a two-year transition period. The beginning date for enrollment will be July 1st. The two-year period results in the initial annual enrollment under the new provision to be July 1, 2027.



c. The Parties agree to the non-telemetered daily balancing service charge being set at \$0.012 per therm.

d. The Parties agree to the Gas Quality Specifications revisions and the LVI telemetry requirements as proposed by Black Hills.

e. Black Hills agrees in its next general rate case to include in its Class Cost of Service Study ("CCOSS"), as an alternative for information purposes, a CCOSS that separates out the LVS customer class into Firm, Transportation and Interruptible customers. Black Hills is not obligated in any way to advocate for the alternative CCOSS provided.

11. Other Tariff Revisions.

a. The Parties agree to the tariff revisions proposed by Nicholas W. Smith in his direct and subsequent revisions accepted in his rebuttal testimony. Per CURB's recommendation, Section 2.1c shall be changed to read as follows:

(2.1-c) Disclaimer on Company's Treatment of Customer-Specific Information:

Customer information, which shall include all billing statement information, usage data and agent information, shall not be released to any other party without the customer's consent, except that neither notice nor Customer consent shall be required when Customer-specific information is released in response to a request of the Commission or its staff. If within a KCC proceeding, this exception also applies to the Citizens' Utility Ratepayer Board (CURB) or any other Commission-approved intervenor. This section shall not prevent Company from providing information regarding Customer status when requested by law enforcement or emergency personnel acting in an official capacity or when customer-specific information is released by court order, subpoena, or other order or requirement issued by a duly constituted authority, or when release of such information is necessary to provide service. Company shall not be required to notify the Customer or obtain the customer's consent in these instances.

b. In line with CURB's recommendation, Black Hills shall notify currently

contracted third-party vendors to request the deletion of customer data and provide status updates to CURB and Staff.

12. Effective Date of Increase in Rates.

a. The Parties agree to request that the new rates approved by the Commission in this rate case become effective on or before August 1, 2025.

13. Miscellaneous Provisions.

a. Nothing in this Settlement is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and any statutory obligation, including the obligation to ensure that Black Hills is providing efficient and sufficient service at just and reasonable rates.

b. The Parties, including Staff, shall have the right to present pre-filed testimony in support of this Settlement. Such testimony shall be filed formally in the docket and presented by witnesses at a hearing on this Settlement. Such testimony shall be filed on or before June 16, 2025, as required by the procedural schedule filed in this docket.

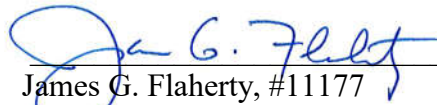
c. The Parties waive cross examination on all pre-filed testimony. The Parties agree that all such pre-filed testimony and exhibits may be incorporated into the record without objection. The Parties agree to waive the submission of post-hearing briefs.

d. This Settlement represents a negotiated settlement that fully resolves all of the issues in this docket among the Parties. The Parties represent that the terms of this Settlement constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the Parties shall not be prejudiced, bound by, or in any way affected by the terms of this Settlement (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve

this Settlement in the instant proceeding. If the Commission accepts this Settlement in its entirety and incorporates the same into a final order without material modification, the Parties shall be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, and will not appeal the Commission's order on these issues.

e. The provisions of this Settlement have resulted from negotiations among the Parties and are interdependent. In the event that the Commission does not approve and adopt the terms of this Settlement in total, the Settlement shall be voidable and no party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. Further, in such event, this Settlement shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding.

IN WITNESS WHEREOF, the Parties have executed and approved this Stipulated Settlement Agreement, effective as of the 13<sup>th</sup> day of June, 2025 by subscribing their signatures below.



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## ATTACHMENT A

Base Rate Revenue with Proposed Rates and Staff's Billing Determinants								
Customer Class	Adjusted Number of Bills	Adjusted Customer Usage (Therms)	Customer Charge	Volumetric Charge	Total Customer Charge	Total Volumetric Charge	Total Base Rate Revenue	Customer Class Allocation
Residential	1,271,636	68,116,135	\$21.00	\$ 0.30960	\$ 26,704,356	\$ 21,088,755	\$ 47,793,111	65.63%
Small Commercial - Sales	116,141	13,478,844	\$32.00	\$ 0.30960	\$ 3,716,512	\$ 4,173,050	\$ 7,889,562	10.83%
Small Commercial - Transportation	2,451	648,641	\$32.00	\$ 0.30960	\$ 78,416	\$ 200,819	\$ 279,235	0.38%
Small Volume Firm	15,414	14,235,932	\$86.11	\$ 0.19056	\$ 1,327,300	\$ 2,712,799	\$ 4,040,099	5.55%
Small Volume Transportation	5,503	6,860,171	\$86.11	\$ 0.19056	\$ 473,820	\$ 1,307,274	\$ 1,781,095	2.45%
Large Volume Firm	506	4,138,907	\$518.72	\$ 0.08697	\$ 262,472	\$ 359,961	\$ 622,433	0.85%
Large Volume Transportation	1,465	64,980,705	\$518.72	\$ 0.08697	\$ 759,925	\$ 5,651,372	\$ 6,411,297	8.80%
Large Volume Interruptible	181	2,411,351	\$518.72	\$ 0.08697	\$ 93,888	\$ 209,715	\$ 303,604	0.42%
<b>Subtotal</b>	<b>1,413,296</b>	<b>174,870,686</b>			<b>\$ 33,416,689</b>	<b>\$ 35,703,746</b>	<b>\$ 69,120,435</b>	
Irrigation Service	15,837	30,208,670	\$56.04	\$ 0.06862	\$ 887,505	\$ 2,072,919	\$ 2,960,424	4.07%
Irrigation Transportation	4,069	7,432,105	\$56.04	\$ 0.06862	\$ 228,027	\$ 509,991	\$ 738,018	1.01%
<b>Total Sales and Transportation</b>	<b>1,433,202</b>	<b>212,511,461</b>			<b>\$ 34,532,221</b>	<b>\$ 38,496,371</b>	<b>\$ 72,818,878</b>	

## ATTACHMENT B

Heating Sensitivity Coefficients for the Weather Normalization Adjustment Rider						
Weather Station	Rate Class	HDD	HDD-1	Rate Class	HDD	HDD-1
Concordia	RS-1	-	0.10040	SC-1	-	0.16990
Dodge City		0.04067	0.08170		0.07346	0.20196
Goodland		0.03287	0.06199		0.02709	0.23697
Topeka		0.02767	0.10234		0.06310	0.23515
Wichita		0.04426	0.09724		0.10470	0.22340
Weather Station	Rate Class	HDD	HDD-1	Rate Class	HDD	HDD-1
Concordia	SVF	-	-	LVF	-	-
Dodge City		0.46956	1.17598		-	-
Goodland		0.14227	0.75778		-	-
Topeka		0.33517	1.33167		1.64013	10.68318
Wichita		0.67201	1.47508		3.03544	19.29686



## **CERTIFICATE OF SERVICE**

25-BHCG-298-RTS

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 07/24/2025.

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