

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

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

**STAFF TESTIMONY IN SUPPORT OF  
WAMEGO SETTLEMENT AGREEMENT**

**PREPARED BY**

**JUSTIN T. GRADY**

**UTILITIES DIVISION**

**KANSAS CORPORATION COMMISSION**

**November 5, 2018**

1   **Q. Please state your name and business address.**

2   A. My name is Justin T. Grady and my business address is 1500 Southwest  
3   Arrowhead Road, Topeka, Kansas, 66604.

4  
5   **Q. Are you the same Justin Grady that contributed to the Report and**  
6   **Recommendation in this Docket on December 14, 2017?**

7   A. Yes.

8  
9   **Q. What is the purpose of your testimony?**

10   A. I am testifying on behalf of the Staff of the Kansas Corporation Commission  
11   (Staff and Commission, respectively) in support of the settlement of the issues  
12   outlined in the Settlement Agreement (Agreement) between Wamego  
13   Telecommunications Company, Inc. (Wamego), Staff, and the Citizens' Utility  
14   Ratepayer Board (CURB) (collectively, the Parties).<sup>1</sup>

15   My testimony will explain why the Commission should approve the  
16   Agreement because it is in the public interest. Specifically, I will:

- 17       • Provide background information about this Docket;
- 18       • Provide an overview and discussion of the Agreement;
- 19       • Discuss the standard of review used to guide the Commission in its  
20       consideration of whether to accept the Agreement<sup>2</sup>; and
- 21       • Discuss the evidence in the record that supports the Agreement.

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<sup>1</sup> *Joint Motion for Approval of Settlement Agreement Regarding Wamego Telecommunications Company, Inc.*, Docket No. 18-GIMX-248-GIV (October 29, 2018).

<sup>2</sup> *Order Approving Contested Settlement Agreement*, Docket No. 08-ATMG-280-RTS, pp. 4-6 (May 12, 2008).

1

2 **Background Information**

3 **Q. Please provide a brief background of this Docket.**

4 A. The Tax Cuts and Jobs Act (TCJA) is a Congressional bill that amends the  
5 Internal Revenue Code to reduce tax rates and modify policies, credits, and  
6 deductions for individuals and businesses. The bill was initially passed in the  
7 House of Representatives on November 16, 2017, and on December 2, 2017, the  
8 Senate passed its version of the bill. While the House and Senate bills were in  
9 reconciliation conference meetings, it became widely anticipated that tax reform  
10 would be signed by the President before the first of the upcoming year.

11 Therefore, in anticipation of the TCJA being signed into law, on December  
12 14, 2017, Staff filed a Motion to Open a General Investigation and Issue  
13 Accounting Authority Order Regarding Federal Tax Reform (Staff's Motion).  
14 Attached to Staff's Motion was a Report and Recommendation recommending the  
15 Commission issue an Order addressing the following:

- 16 1) Opening a general investigation for the purposes of examining the  
17 financial impact of anticipated federal income tax reform on regulated  
18 public utilities operating in Kansas;
- 19 2) Requiring, through the use of an Accounting Authority Order (AAO),  
20 certain regulated public utilities that are taxed at the corporate level to  
21 track and accumulate in a deferred revenue account, with interest  
22 compounded monthly at the most current Commission-approved customer  
23 deposit interest rate, the reduction in their regulated cost of service that

1 would occur in the event that a new lower federal income tax rate is signed  
2 into law. These deferrals should take effect at the same time as the new  
3 federal corporate tax rate change and the calculations should be performed  
4 using the cost of service data that were used to set the utilities' last  
5 Commission-approved revenue requirement; and

- 6 3) Confirming that the Commission's intention regarding the AAO is to  
7 preserve any potential tax benefits so that they may be evaluated in the  
8 context of a comprehensive evaluation of the reasonableness of the  
9 utilities' rates (or KUSF distributions), as well as notifying utilities that  
10 this portion of their rates (or KUSF distributions) should be considered  
11 interim subject to refund until the Commission has the opportunity to  
12 review the reasonableness of the utilities' rates (or KUSF distributions) on  
13 a comprehensive and case-by-case basis and confirming that the  
14 Commission intends to capture the reduction in Accumulated Deferred  
15 Income Tax (ADIT) balances that will occur in the event that a lower  
16 corporate federal income tax rate takes effect, over time, in a manner that  
17 comports with Internal Revenue Services (IRS) Tax Normalization Rules.

18 On December 22, 2017, the TCJA was signed into law, which, amongst other  
19 changes, reduced the federal corporate income tax rate from 35% to 21%  
20 beginning on January 1, 2018.<sup>3</sup> Also, on December 22, 2017, CURB filed a  
21 Petition to Intervene and a Response in Support of Staff's Motion.

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<sup>3</sup> *Tax Cuts and Jobs Act*, Public Law No. 115-97; Statute 131 Stat. 2054 (Dec. 22, 2017).

1           On January 2, 2018, and January 16, 2018, Wamego, as part of the  
2           Independent Telecommunications Group, filed comments in response to Staff's  
3           R&R.

4           On January 18, 2018, the Commission issued its Order Opening General  
5           Investigation and Issuing Accounting Authority Order Regarding Federal Tax  
6           Reform.

7           On several occasions in the months following the Commission's Order, the  
8           Parties met via teleconference to discuss the issues present in this case in an  
9           attempt to reach agreement on the quantification of the financial impacts of the  
10          new lower tax rate on Wamego's operations and how the cost savings should be  
11          passed on to the contributors of the KUSF. As a result of the discussions, the  
12          Parties were able to reach an agreement.

13

14    **Terms of the Settlement Agreement**

15    **Q. Please discuss in detail the provisions of the Agreement.**

16    A. The provisions of the Agreement are as follows:

- 17           • As required by the Commission's January 18, 2018, Order in this  
18           Docket, Wamego has been accumulating in a deferred revenue account  
19           the difference between: (1) the cost of service as approved by the  
20           Commission in its most recent KUSF Docket, Docket No. 14-WTCT-  
21           142-KSF (14-142 Docket); and (2) the cost of service that would have  
22           resulted had the provision for federal income taxes been based upon the  
23           corporate income tax rate approved in the Tax Cuts and Jobs Act

1 ("TCJA"), plus a 1.62% annual interest rate reflecting the current  
2 Commission approved interest rate paid on customer deposits.

- 3 • Wamego shall refund the above referenced regulatory liability to the  
4 KUSF through a one-time reduction in payment from GVNW to  
5 Wamego in the amount of \$69,852 for October 2018, with the reduction  
6 occurring in the Company's support received in November. This one-  
7 time reduction in KUSF payment shall serve to release Wamego from  
8 any further obligation associated with the tax reform regulatory liability  
9 recorded from January 1, 2018, through October 31, 2018. The one-time  
10 payment amount was reduced from the annual deferral amount  
11 calculated to reflect the partial year from January 1, 2018, through  
12 October 31, 2018, and to reflect a compromise between the Joint  
13 Movants. This compromise recognizes the administrative cost savings  
14 and expediency of Wamego's Agreement to immediately reduce its  
15 KUSF support instead of requiring a full KUSF audit proceeding to  
16 implement the reduction in support.

- 17 • To reflect the ongoing reduction in federal taxes embedded in  
18 Wamego's KUSF support, Wamego's annual KUSF support shall be  
19 reduced by \$139,712 annually beginning with the KUSF support for  
20 November 2018, received in December 2018.

- 1           •       In the event that there are material changes in federal tax law that  
2                   affect Wamego between now and its next KUSF determination  
3                   proceeding, Staff and CURB agree to work with Wamego in good faith  
4                   to review the impact of the change in federal tax law on Wamego's  
5                   financial results. In the event that the change in federal tax results in a  
6                   material impact on Wamego's financial results, Staff and CURB agree to  
7                   recommend to the Commission extraordinary regulatory relief consistent  
8                   with K.S.A. 66-2008(e) to capture the impact of the change in federal tax  
9                   liability. This extraordinary regulatory relief may include the  
10                  implementation of deferral accounting through an Accounting Authority  
11                  Order and/or the implementation of a change in Wamego's KUSF  
12                  support outside of a full KUSF determination proceeding.
- 13          •       Wamego will establish a regulatory liability to account for and  
14                   capture the impact of the TCJA on the utility's excess ADIT that exists  
15                   as of December 31, 2017, and will provide evidence of such to Staff  
16                   upon request.
- 17          •       Joint Movants also agree Wamego will record the Excess ADIT  
18                   (EDIT) as a subcomponent of ADIT consistent with National Exchange  
19                   Carrier Association (NECA) Reporting Guideline 3.3, Excess Deferred  
20                   Tax Development, Issue Date: 2/93, Revised 08/18. The calculated  
21                   EDIT will be amortized over the remaining useful life of the assets  
22                   through deferred income tax expense as per the NECA Reporting

1           Guideline 3.3. For purposes of KCC reporting, future KUSF  
2           determination proceedings, and other intrastate cost study purposes,  
3           Wamego will not amortize the intrastate EDIT. If the intrastate EDIT is  
4           amortized, it will be reversed by the creation of an intrastate regulatory  
5           liability such that the net effect is that the intrastate portion of EDIT  
6           remains at the unamortized value from December 31, 2017, until the  
7           intrastate EDIT amortization is included in a KUSF determination  
8           proceeding. Joint Movants have agreed to defer any issues regarding the  
9           impact of the TCJA on the utility's intrastate excess ADIT to Wamego's  
10          next general rate case filing or KUSF determination. Wamego is not  
11          bound by any particular date for a future rate case or KUSF  
12          determination.

- 13          •       Paragraphs eight through twelve contain typical language often found  
14                  in Settlements of this type preserving the rights of the Parties and the  
15                  Commission for future proceedings not involving Wamego, or in the  
16                  event that the Settlement agreement in this Docket is not approved.

17  
18       **The Commission's Standard of Review for Settlement Agreements**

19       **Q. Has the Commission previously used factors or standards to review a**  
20       **settlement agreement?**

21       A. Yes. The Commission's Order in Docket No. 08-ATMG-280-RTS (08-280  
22       Docket) discusses five factors, or standards, and multiple agreements have been



1 reviewed by the Commission using the five factors since that Order.<sup>4</sup> These five  
2 standards are as follows:

- 3 1. Whether there was an opportunity for the opposing party to be heard on  
4 their reasons for opposition to the Agreement;
- 5 2. Whether the Agreement is supported by substantial competent evidence in  
6 the record as a whole;
- 7 3. Whether the Agreement conforms to applicable law;
- 8 4. Whether the Agreement results in just and reasonable rates; and
- 9 5. Whether the results of the Agreement are in the public interest.

10 Each of these five factors is discussed individually below.

11

12 **Support for the Settlement Agreement**

13 **Q. Please address whether each party had an opportunity to be heard on its**  
14 **reasons for opposing the Agreement.**

15 A. The Agreement presented to the Commission is a unanimous agreement, as the  
16 Parties either support or do not oppose approval of the Agreement. All parties  
17 having an interest in Wamego's tax savings plan participated in settlement  
18 discussions and were able to reach an agreement that identifies a one-time amount  
19 for Wamego to distribute to the KUSF for the tax savings achieved from January  
20 1, 2018, through October 31, 2018, and requires Wamego to reduce its ongoing  
21 KUSF support by the full amount of tax savings as calculated in accordance with  
22 the Commission's January 18, 2018 Order in this Docket. Therefore, this factor

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<sup>4</sup> *Order Approving Contested Settlement Agreement*, 08-280 Docket, p. 5 (May 12, 2008).

1 has been met as each party has been represented, has had an opportunity to be  
2 heard, and agree to the terms of the Agreement.

3 It should be noted that the Agreement limits its applicability to only Wamego  
4 and is not binding or precedential to the tax savings refund plans submitted by  
5 other utilities. Furthermore, should any other party wish to be heard, it can file a  
6 response to the Joint Motion.

7

8 **Q. Please address whether the Agreement is supported by substantial competent**  
9 **evidence in the record as a whole.**

10 A. The Agreement is supported by substantial competent evidence in the record as a  
11 whole. The record as a whole includes Wamego's Application and direct  
12 testimony, Staff's direct testimony, Wamego's rebuttal testimony and a  
13 Commission Order filed in support of the settlement amount resulting from  
14 Wamego's last KUSF determination proceeding, Docket No. 14-WTCT-142-KSF  
15 (14-142 Docket), which the Parties agree is the basis of the recalculation of the  
16 KUSF draw. Additionally, Staff is submitting pre-filed testimony in support of  
17 this Agreement. These past and present filed positions constitute the body of  
18 evidence that the Commission would rely on to make a determination of the  
19 issues presented if this were to go to a fully-litigated evidentiary hearing. It is  
20 Staff's position that the terms of this Agreement complies with all the instructions  
21 set forth in the Order issued by the Commission in this Docket, is based on the  
22 record as a whole, and are commensurate with what could be expected if the case  
23 were to be fully litigated.

1

2 **Q. How was the one-time KUSF reduction amount of \$69,582 and the ongoing**  
3 **KUSF reduction amount of \$139,713 arrived at the Parties?**

4 A. Staff quantified the impact of the new lower tax rates by taking the difference  
5 between the cost of service approved by the Commission in the 14-142 Docket  
6 and the cost of service that would have resulted had the provision for federal  
7 income taxes been based upon the corporate income tax rate approved in the  
8 TCJA. This calculation also included the impact of the change in Federal High  
9 Cost Loop Support that would be expected at that time, as a result of the change  
10 in federal income taxes. The result of that calculation, as presented in Appendix 1  
11 attached to this testimony, resulted in an annual KUSF reduction in the amount of  
12 \$139,713. This is the support for the calculation of the ongoing reduction in  
13 KUSF support.

14 Regarding the one-time KUSF reduction amount of \$69,582, this amount  
15 reflects a compromise between the parties and accounts for the proration of the  
16 total annual cost of service savings identified above for a ten-month period  
17 instead of twelve. For the period of January through October 2018, the prorated  
18 amount of the annual reduction would amount to \$116,427. Therefore, the one-  
19 time settlement amount of \$69,582 represents 60% of this prorated amount.  
20 There is no specific determination in the Settlement that supports this calculation;  
21 it is essentially a “black box settlement” amount that recognizes the time and cost  
22 savings of Wamego agreeing to a reduction of its KUSF support without a full  
23 cost of service determination, as it would otherwise be entitled to under Kansas

1 law. In addition to taking eight months to complete, a full KUSF determination  
2 proceeding can easily cost the KUSF fund in excess of \$100,000, so Staff views  
3 this one-time KUSF reduction amount as reasonable.

4

5 **Q. Please address whether the Agreement conforms to applicable law.**

6 A. I am not an attorney. However, it is my understanding that the Agreement does  
7 follow precedent for similar settlements in the past that have been executed in an  
8 effort to conform to applicable laws. All attempts were made to ensure that this  
9 Agreement conforms to applicable laws, including K.S.A 66-2008(e), and is  
10 presented in a fashion to allow the Commission to properly approve the  
11 Agreement.

12

13 **Q. Does the Agreement result in just and reasonable rates?**

14 A. The agreement does not affect Wamego's tariff rates. Instead, the Agreement  
15 alters the amount of Wamego's KUSF distribution. Pursuant to K.S.A 66-  
16 2008(e), Wamego's KUSF support is required to be based on its embedded costs,  
17 revenue requirements, investments and expenses. By revising Wamego's KUSF  
18 distribution to account for its new lower federal tax rate, this Agreement  
19 establishes a just and reasonable KUSF distribution that is based on Wamego's  
20 embedded costs, revenue requirements, investments and expenses.

21 The agreed-upon reduction in KUSF is based upon the Commission-approved  
22 KUSF distribution in the 14-142 Docket, which at the time of approval were just  
23 and reasonable as they resulted in the proper balance between the Company's

1       desire to have a reasonable assurance that it would earn sufficient revenues and  
2       cash flows to meet its financial obligations and the need to keep the KUSF  
3       contributions as low as possible for customers, while providing reliable local  
4       telephone service. However, with the passing of the TCJA, a subsequent revision  
5       to the Commission-approved KUSF distribution must be made to reflect the lower  
6       tax rate in order to ensure the KUSF distribution continues to be just and  
7       reasonable as was intended by the Commission Order in the 14-142 Docket.  
8       Wamego's agreement to pass the savings resulting from the TCJA on to KUSF  
9       contributors in this Agreement, without a full cost of service determination,  
10      contributes to its KUSF distribution continuing to be just and reasonable.

11

12      **Q. Why is it reasonable to defer a decision on amortization of the excess**  
13      **deferred taxes to Wamego's next KUSF proceeding?**

14      A. As part of the Agreement, the Parties agree to defer many issues regarding the  
15      amount of tax savings related to excess ADIT to Wamego's next KUSF  
16      determination. Until such time, Wamego will establish a regulatory liability to  
17      account for and capture the tax savings related to the excess deferred taxes. This  
18      regulatory liability will not be amortized until the KUSF proceeding. This  
19      approach is reasonable because it ensures that customers will continue to realize  
20      the benefit associated with the excess deferred taxes as an offset to rate base. If  
21      ADIT is reduced, rate base will increase, reflecting less of an ADIT rate base  
22      offset (lower cost free capital). Therefore, until the excess deferred taxes are  
23      reflected in Wamego's KUSF determination case, customers will continue to

1 receive the time value of money associated with the excess deferred taxes today  
2 because they serve as an offset to rate base.  
3

4 **Q. Does Staff believe the results of the Agreement are in the public interest?**

5 A. Yes. There were multiple interests represented by the Parties involved in the  
6 Agreement with CURB representing the interests of residential and small general  
7 service ratepayers, Wamego representing the interest of its management and  
8 shareholders, and Staff attempting to balance each of those interests while  
9 representing the interests of the public generally. The fact that these varied  
10 interests were able to collaborate and present a unanimous resolution of the issues  
11 discussed in this case strongly indicates the public interest standard has been met.

12 Generally speaking, the public interest is served when customers are protected  
13 from unnecessarily high prices, discriminatory prices and/or unreliable service.  
14 More specifically, it is Staff's opinion that the Agreement meets the public  
15 interest because:

- 16 • It is in the public interest to pass back savings to KUSF contributors as  
17 soon as possible, and this Agreement establishes a process and procedures  
18 to accomplish that;
- 19 • Each of the Parties represented their respective interests by putting time,  
20 thought, and analysis into deriving a tax savings process it found  
21 reasonable; and
- 22 • If this Agreement is approved, the Parties would avoid the costly and  
23 time-consuming process of a fully-litigated hearing. It is in the public

1 interest to avoid these costs if possible, and this Agreement accomplishes  
2 this result.

3

4 **Q. Should the Commission accept the Agreement as a reasonable resolution of**  
5 **the issues in this Docket?**

6 A. Yes, the Agreement represents a reasonable resolution of the issues in this  
7 Docket, will result in a just and reasonable KUSF distribution, is in the public  
8 interest, is supported by substantial competent evidence in the record, and falls  
9 within the realm of reasonable debate and the zone of reasonableness.

10

11 **Q. Does this conclude your testimony?**

12 A. Yes, thank you.

## Appendix 1

WAMEGO TELECOMMUNICATIONS COMPANY, INC.  
DOCKET NO. 18-GIMX-248-GIV  
PRESENTATION OF REVENUE REQUIREMENT CHANGE FROM TAX REFORM  
UTILIZING THE TEST YEAR ENDED JUNE 30, 2013

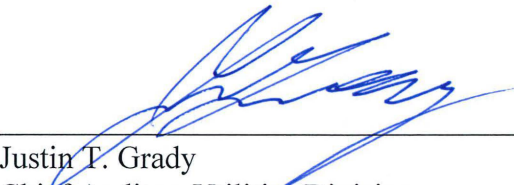
Line No.	Description	14-WTCT-142-KSF	RECALCULATED w/ TAX REFORM
		Total Staff Adjusted Intrastate	Total Staff Adjusted Intrastate
*****	*****	*****	*****
1	PROFORMA RATE BASE	\$7,901,019	\$7,906,764
2	STAFF RATE OF RETURN	<u>6.5570%</u>	<u>6.5570%</u>
3	OPERATING INCOME REQUIRED	518,073	518,449
4	TOTAL REVENUES (INCLUDING HIGH COST LOOP SUPPORT)	2,262,550	2,279,693
5	OPERATING FEDERAL INCOME TAXES	(353,508)	(215,015)
6	TOTAL OPERATING EXPENSES	2,888,146	3,027,896
7	PROFORMA OPERATING INCOME	<u>(625,596)</u>	<u>(748,203)</u>
8	NET PROFORMA REVENUE INCREASE / (DECREASE)	1,143,669	1,266,652
9	NET TO GROSS MULTIPLIER	<u>1.6345</u>	<u>1.3655</u>
10	GROSS PROFORMA REVENUE INCREASE / (DECREASE)	<u><u>\$1,869,327</u></u>	<u><u>\$1,729,614</u></u>
	CHANGE IN REVENUE REQUIREMENT		<u><u>(\$139,713)</u></u>



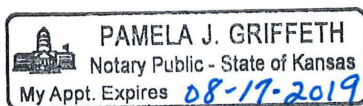
STATE OF KANSAS                     )  
  ) ss.  
COUNTY OF SHAWNEE             )

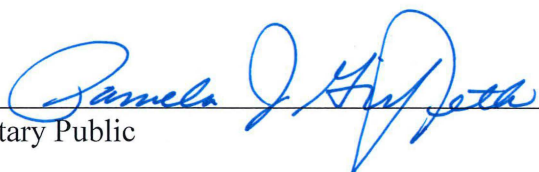
**VERIFICATION**

Justin T. Grady, being duly sworn upon his oath deposes and says that he is the Chief Auditor for the State Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Staff Testimony in Support of Wamego Settlement Agreement* and that the statements contained therein are true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Justin T. Grady  
Chief Auditor, Utilities Division  
State Corporation Commission of the  
State of Kansas

Subscribed and sworn to before me this 5th day of November, 2018.



  
\_\_\_\_\_  
Notary Public

My Appointment Expires: August 17, 2019

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff Testimony in Support of Wamego Settlement Agreement was served by electronic service on this 5th day of November, 2018, to the following:

MONTE PRICE  
AMARILLO NATURAL GAS COMPANY  
2915 I-40 WEST  
AMARILLO, TX 79109  
Fax: 806-352-3721  
mwprice@anginc.net

BARRY CONSIDINE, PRESIDENT  
AMERICAN ENERGIES GAS SERVICE, LLC  
136 N MAIN  
PO BOX 516  
CANTON, KS 67428  
barry@americanenergies.com

DAWN GRAFF, MIDSTREAM ACCOUNTING MANAGER  
ANADARKO NATURAL GAS COMPANY  
1099 18th Street  
DENVER, CO 80202  
dawn.graff@anadarko.com

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

SHELLY M BASS, SENIOR ATTORNEY  
ATMOS ENERGY CORPORATION  
5430 LBJ FREEWAY  
1800 THREE LINCOLN CENTRE  
DALLAS, TX 75240  
shelly.bass@atmosenergy.com

KEVIN C FRANK, SENIOR ATTORNEY  
ATMOS ENERGY CORPORATION  
5430 LBJ FREEWAY  
1800 THREE LINCOLN CENTRE  
DALLAS, TX 75240  
kevin.frank@atmosenergy.com

JENNIFER G. RIES, VICE PRESIDENT, RATES AND  
REGULATORY AFFAIRS-COLORADO/KANSAS  
ATMOS ENERGY CORPORATION  
1555 BLAKE ST STE 400  
DENVER, CO 80202  
jennifer.ries@atmosenergy.com

JAMES LLOYD  
BARTON HILLS WATER DISTRICT  
66 NE 20 RD  
GREAT BEND, KS 67530-9703  
bartonrwd@ruraltel.net

ROBERT J. AMDOR, MANAGER, REGULATORY  
SERVICES  
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
D/B/A BLACK HILLS ENERGY  
1102 E FIRST ST  
PAPILLION, NE 68046  
Fax: 402-829-2227  
robert.amdor@blackhillscorp.com

ANN STICHLER, SR. REGULATORY  
ANALYST-REGULATORY SERVICES  
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
D/B/A BLACK HILLS ENERGY  
1102 EAST 1ST ST  
PAPILLION, NE 68046  
ann.stichler@blackhillscorp.com

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

GLENDA CAFER, ATTORNEY  
CAFER PEMBERTON LLC  
3321 SW 6TH ST  
TOPEKA, KS 66606  
Fax: 785-233-3040  
glenda@caferlaw.com

TERRI PEMBERTON, ATTORNEY  
CAFER PEMBERTON LLC  
3321 SW 6TH ST  
TOPEKA, KS 66606  
Fax: 785-233-3040  
terri@caferlaw.com

THOMAS J. CONNORS, ATTORNEY AT LAW  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
tj.connors@curb.kansas.gov

TODD E. LOVE, ATTORNEY  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
t.love@curb.kansas.gov

DAVID W. NICKEL, CONSUMER COUNSEL  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
d.nickel@curb.kansas.gov

SHONDA RABB  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
s.rabb@curb.kansas.gov

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

BRENT CUNNINGHAM, VICE PRESIDENT & GENERAL  
MANAGER  
CUNNINGHAM TELEPHONE COMPANY, INC.  
220 W MAIN  
PO BOX 108  
GLEN ELDER, KS 67446  
Fax: 785-545-3277  
brent@ctctelephony.tv

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL  
AFFAIRS  
EMBARQ MISSOURI  
D/B/A CENTURYLINK  
100 CENTURYLINK DR  
MONROE, LA 71203  
john.idoux@centurylink.com

ANGELA CLOVEN, PLANNING AND REG SPECIALIST  
EMPIRE DISTRICT ELECTRIC COMPANY  
PO BOX 127  
602 S JOPLIN AVENUE  
JOPLIN, MO 64802-0127  
Fax: 417-625-5169  
angela.cloven@libertyutilities.com

CHRIS KRYGIER, DIRECTOR, RATES AND REGULATORY  
AFFAIRS (CENTRAL REGION)  
EMPIRE DISTRICT ELECTRIC COMPANY  
602 S JOPLIN AVE  
JOPLIN, MO 64801  
Fax: 417-625-5169  
chris.krygier@libertyutilities.com

CHARLOTTE NORTH, RATES SUPERVISOR  
EMPIRE DISTRICT ELECTRIC COMPANY  
602 S JOPLIN AVE  
JOPLIN, MO 64801  
Fax: 417-625-5169  
charlotte.north@libertyutilities.com

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

MARK DOTY  
GLEASON & DOTY CHTD  
401 S MAIN ST STE 10  
PO BOX 490  
OTTAWA, KS 66067-0490  
Fax: 785-842-6800  
doty.mark@gmail.com

THOMAS E. GLEASON, JR., ATTORNEY  
GLEASON & DOTY CHTD  
PO BOX 6  
LAWRENCE, KS 66049-0006  
Fax: 785-856-6800  
gleason@sunflower.com

MICHAEL J. MURPHY, PRESIDENT & MANAGER  
GORHAM TELEPHONE COMPANY  
100 MARKET  
PO BOX 235  
GORHAM, KS 67640  
Fax: 785-637-5590  
mmurphy@gorhamtel.com

TONYA M MURPHY, SEC/TREA.  
GORHAM TELEPHONE COMPANY  
100 MARKET  
PO BOX 235  
GORHAM, KS 67640  
Fax: 785-637-5590  
tmurphy@gorhamtel.com

ROBERT A. KOCH, PRESIDENT/GEN MGR  
H&B COMMUNICATIONS, INC.  
108 N MAIN  
PO BOX 108  
HOLYROOD, KS 67450  
Fax: 785-252-3229  
robkoch@hbcomm.net

RICHARD BALDWIN, PRESIDENT  
HOME TELEPHONE COMPANY, INC.  
211 S MAIN ST  
BOX 8  
GALVA, KS 67443  
Fax: 620-654-3122  
rbaldwin@hci-ks.com

MARK WADE, VP OF OPERATIONS  
J.B.N. TELEPHONE COMPANY, INC.  
PO BOX 111  
HOLTON, KS 66436  
Fax: 785-866-4121  
mark@havilandtelco.com

COLLEEN R. JAMISON  
JAMES M. CAPLINGER, CHARTERED  
823 SW 10TH AVE  
TOPEKA, KS 66612-1618  
Fax: 785-232-0724  
colleen@caplinger.net

ROBERT J. HACK, LEAD REGULATORY COUNSEL  
KANSAS CITY POWER & LIGHT COMPANY  
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105  
PO BOX 418679  
KANSAS CITY, MO 64141-9679  
Fax: 816-556-2787  
rob.hack@kcpl.com

RONALD A. KLOTE, DIRECTOR, REGULATORY AFFAIRS  
KANSAS CITY POWER & LIGHT COMPANY  
ONE KANSAS CITY PLACE  
1200 MAIN, 19TH FLOOR  
KANSAS CITY, MO 64105  
Fax: 816-556-2110  
ronald.klote@kcpl.com

TIM RUSH, DIR. REGULATORY AFFAIRS  
KANSAS CITY POWER & LIGHT COMPANY  
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105  
PO BOX 418679  
KANSAS CITY, MO 64141-9679  
Fax: 816-556-2110  
tim.rush@kcpl.com

ROGER W. STEINER, CORPORATE COUNSEL  
KANSAS CITY POWER & LIGHT COMPANY  
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105  
PO BOX 418679  
KANSAS CITY, MO 64141-9679  
Fax: 816-556-2787  
roger.steiner@kcpl.com

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

ANTHONY WESTENKIRCHNER, SENIOR PARALEGAL  
KANSAS CITY POWER & LIGHT COMPANY  
ONE KANSAS CITY PL, 1200 MAIN ST 19TH FLOOR (64105  
PO BOX 418679  
KANSAS CITY, MO 64141-9679  
Fax: 816-556-2787  
anthony.westenkirchner@kcpl.com

BRIAN G. FEDOTIN, DEPUTY GENERAL COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3354  
b.fedotin@kcc.ks.gov

MICHAEL NEELEY, LITIGATION COUNSEL  
KANSAS CORPORATION COMMISSION  
1500 SW ARROWHEAD RD  
TOPEKA, KS 66604  
Fax: 785-271-3167  
m.neeley@kcc.ks.gov

JANET BUCHANAN, DIRECTOR- REGULATORY AFFAIRS  
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.  
7421 W 129TH ST  
OVERLAND PARK, KS 66213-2713  
Fax: 913-319-8622  
janet.buchanan@onegas.com

JUDY JENKINS HITCHYE, MANAGING ATTORNEY  
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.  
7421 W 129TH ST  
OVERLAND PARK, KS 66213-2713  
Fax: 913-319-8622  
judy.jenkins@onegas.com

HARRY LEE, PRESIDENT/GENERAL MANAGER  
LAHARPE TELEPHONE COMPANY, INC.  
D/B/A LAHARPE LONG DISTANCE  
109 W 6TH ST  
PO BOX 123  
LA HARPE, KS 66751  
harry.lee@laharpetel.com

DIANTHA STUTESMAN, BUSINESS MANAGER,  
PRESIDENT AND PARTNER  
MADISON TELEPHONE COMPANY, INC.  
117 NORTH THIRD  
P O BOX 337  
MADISON, KS 66860  
mtn.diantha@gmail.com

MARK E. CAPLINGER  
MARK E. CAPLINGER, P.A.  
7936 SW INDIAN WOODS PL  
TOPEKA, KS 66615-1421  
mark@caplingerlaw.net

KATHY BILLINGER, CEO/GENERAL MANAGER  
PEOPLES TELECOMMUNICATIONS, LLC  
208 N BROADWAY  
PO BOX 450  
LA CYGNE, KS 66040  
kathy@peoplestelecom.net

JANET BATHURST, GENERAL MANAGER  
S&A TELEPHONE COMPANY, INC.  
413 MAIN ST  
PO BOX 68  
ALLEN, KS 66833  
Fax: 620-528-3226  
jbathurst@satelephone.com

KENDALL S. MIKESELL, PRESIDENT  
SOUTHERN KANSAS TELEPHONE COMPANY, INC.  
112 S LEE ST  
PO BOX 800  
CLEARWATER, KS 67026-0800  
Fax: 620-584-2268  
kendall.mikesell@sktcompanies.com

RANDY MAGNISON, EXEC VP & ASST CEO  
SOUTHERN PIONEER ELECTRIC COMPANY  
1850 W OKLAHOMA  
PO BOX 403  
ULYSSES, KS 67880-0430  
Fax: 620-356-4306  
rmagnison@pioneerelectric.coop

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

CHANTRY SCOTT, CFO, VP OF FINANCE AND  
ACCOUNTING  
SOUTHERN PIONEER ELECTRIC COMPANY  
1850 WEST OKLAHOMA  
PO BOX 403  
ULYSSES, KS 67880  
Fax: 620-356-4306  
cscott@pioneerelectric.coop

MIKE MCEVERS  
TEXAS-KANSAS-OKLAHOMA GAS, L.L.C.  
PO BOX 1194  
DALHART, TX 79022  
Fax: 806-244-4211  
tkogas@yahoo.com

BENJAMIN FOSTER, PRESIDENT & CEO  
TWIN VALLEY TELEPHONE, INC.  
22 SPRUCE  
PO BOX 395  
MILTONVALE, KS 67466  
Fax: 785-427-2216  
ben.foster@tvttinc.net

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL  
AFFAIRS  
UNITED TELEPHONE COMPANY OF EASTERN KANSAS  
D/B/A CENTURYLINK  
100 CENTURYLINK DR  
MONROE, LA 71203  
john.idoux@centurylink.com

JEFF WICK, PRESIDENT/GENERAL MANAGER  
WAMEGO TELECOMMUNICATIONS COMPANY, INC.  
1009 LINCOLN  
PO BOX 25  
WAMEGO, KS 66547-0025  
Fax: 785-456-9903  
jwick@wtcks.com

LARRY WILKUS, DIRECTOR, RETAIL RATES  
WESTAR ENERGY, INC.  
FLOOR #10  
818 S KANSAS AVE  
TOPEKA, KS 66601-0889  
larry.wilkus@westarenergy.com

MIKE BREUER, PRESIDENT  
SUBURBAN WATER CO.  
P.O. BOX 588  
BASEHOR, KS 66007-0588  
Fax: 913-724-1505  
mike@suburbanwaterinc.com

MARK M. GAILEY, PRESIDENT & GENERAL MANAGER  
TOTAH COMMUNICATIONS, INC.  
101 MAIN ST  
PO BOX 300  
OCHELATA, OK 74051-0300  
Fax: 918-535-2701  
mmgailey@totelcsi.com

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL  
AFFAIRS  
UNITED TELEPHONE CO. OF KANSAS  
D/B/A CENTURYLINK  
100 CENTURYLINK DR  
MONROE, LA 71203  
Fax: 913-345-6756  
john.idoux@centurylink.com

JOHN R. IDOUX, DIRECTOR KANSAS GOVERNMENTAL  
AFFAIRS  
UNITED TELEPHONE COMPANY OF SOUTHCENTRAL  
KANSAS  
D/B/A CENTURYLINK  
100 CENTURYLINK DR  
MONROE, LA 71203  
john.idoux@centurylink.com

CATHRYN J. DINGES, CORPORATE COUNSEL  
WESTAR ENERGY, INC.  
818 S KANSAS AVE  
PO BOX 889  
TOPEKA, KS 66601-0889  
Fax: 785-575-8136  
cathy.dinges@westarenergy.com


GREGORY REED, CEO  
WHEAT STATE TELEPHONE COMPANY, INC.  
D/B/A WHEAT STATE TECHNOLOGIES, WST  
PO BOX 320  
UDALL, KS 67146  
Fax: 620-782-3302  
greg.reed@ensignal.com

## CERTIFICATE OF SERVICE

18-GIMX-248-GIV

BRIAN BOISVERT, GENERAL MANAGER  
WILSON TELEPHONE COMPANY, INC.  
2504 AVE D  
PO BOX 190  
WILSON, KS 67490-0190  
Fax: 785-658-3344  
brian@wilsoncom.us

SCOTT GRAUER  
WILSON TELEPHONE COMPANY, INC.  
2504 AVE D  
PO BOX 190  
WILSON, KS 67490-0190  
Fax: 785-658-3344  
scott@wilsoncommunications.co

  
\_\_\_\_\_  
Pamela Griffeth  
Administrative Specialist