

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

In the Matter of the Petition of Kansas Gas Service,)
a Division of One Gas, Inc. for Approval by the) Docket No. 25-KGSG-386-TAR
Commission to Change its Gas System Reliability)
Surcharge Per K.S.A. 66-2201 through 66-2204.)

NOTICE OF FILING OF STAFF'S REPORT AND RECOMMENDATION

COMES NOW, the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), and files its Report and Recommendation regarding Kansas Gas Service, a Division of ONEOK, Inc.'s ("KGS") application for approval of its updated Gas System Reliability Surcharge ("GSRS").

Staff has reviewed all testimony, exhibits, and discovery responses from KGS in this docket and has made further adjustments to reflect known and measurable updates to the GSRS Recoveries for 2024, as detailed in the Report and Recommendation. These adjustments result in a revised revenue requirement of \$7,213,949, which is associated with \$61,896,041 of capital costs for eligible infrastructure system replacements. If approved, the GSRS will increase residential customer bills by \$0.71 monthly, or \$8.51 annually.

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

Respectfully submitted,

/s/ Patrick J. Hurley
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Andrew J. French, Chairperson
Dwight D. Keen, Commissioner
Annie Kuether, Commissioner

Laura Kelly, Governor

REPORT AND RECOMMENDATION UTILITIES DIVISION

TO: Andrew J. French, Chairperson
Dwight D. Keen, Commissioner
Annie Kuether, Commissioner

FROM: Ashlyn Hefley, Utilities Engineer
Daniel Buller, Regulatory Auditor
Paul Owings, Chief Engineer
Chad Unrein, Chief of Accounting and Financial Analysis
Justin Grady, Director of Utilities

DATE: June 24, 2025

SUBJECT: Docket No. 25-KGSG-386-TAR – In the Matter of the Petition of Kansas Gas Service, a Division of ONE Gas, Inc. for Approval by the Commission to Change its Gas System Reliability Surcharge per K.S.A. 66-2201 through 66-2204.

EXECUTIVE SUMMARY:

On April 28, 2025, Kansas Gas Service (KGS or Company) filed a petition for approval of its updated Gas System Reliability Surcharge (GSRS), which was originally based on a proposed revenue requirement of \$7,207,932, associated with \$61,841,366 of capital costs for eligible infrastructure system replacements. Staff has reviewed all exhibits, testimony and discovery responses from KGS in this docket and has made further adjustments to reflect known and measurable updates to the GSRS revenue recoveries for the year 2024. These adjustments result in a revised revenue requirement of \$7,213,949. Staff recommends the Commission approve the revised revenue requirement as filed in this Report and Recommendation. If approved, the GSRS will increase residential customer bills by \$0.71 monthly, or \$8.51 annually.

BACKGROUND:

On April 28, 2025, KGS filed its request for an updated GSRS tariff schedule. This tariff was designed to allow for the adjustment of KGS's rates and charges and provide for the recovery of \$7,207,932 of the total GSRS revenue requirement associated with \$61,841,366 of capital costs for eligible infrastructure system replacements.

K.S.A. 66-2204 requires Staff to examine information from the utility and confirm that the underlying costs are in accordance with the statutory provisions of the Gas Safety and Reliability Policy Act (GSR Policy Act). Staff is required to file a Report and Recommendation in this docket

by June 27, 2025 (within 60 days of filing). The Commission is required to issue a Final Order in this docket within 120 days of the filing date which, in this docket, is by August 26, 2025.

History

The Gas Safety and Reliability Policy Act was enacted by the Kansas Legislature in July 2006 and revised in 2018. The statutory provisions allow natural gas public utilities to recover costs for infrastructure system investments through a monthly customer surcharge as long as the infrastructure investments:

- 1) Do not increase revenue by directly connecting the infrastructure system to new customers.
- 2) Are in service and used and required to be used; and
- 3) Were not included in the natural gas public utility's rate base in its most recent general rate case.¹

In order to be eligible for recovery, the infrastructure investments must also meet at least one of the following five criteria:

- 1) Pipeline system components installed to replace, upgrade or modernize obsolete² facilities;
- 2) Projects extending the useful life or enhancing the integrity of pipeline system components, for example, projects undertaken to comply with state or federal safety requirements;
- 3) Facility relocations required due to public works projects;
- 4) System security costs including allocated corporate costs incurred by a natural gas public utility; and
- 5) Investments made in accordance with the utility's safety and risk management programs.³

In addition to each project meeting the eligibility criteria above, the Act requires the infrastructure investments meet the following financial criteria in order to be recovered:

1. The annualized GSRS revenues requested are not below the lesser of \$1,000,000 or 0.5% of the natural gas public utility's base revenue level approved by the Commission in the natural gas public utility's most recent general rate proceeding;⁴
2. The total annualized GSRS revenues do not exceed 20% of the utility's base revenue level approved by the Commission in the natural gas public utility's most recent general rate proceeding; and
3. The utility has had a general rate proceeding decided or dismissed by issuance of a Commission Order within the past 60 months.⁵

¹ K.S.A. 66-2202(d)(1-3).

² "Obsolete facility" is defined as a facility: (1) Comprised of materials that are no longer produced or supported by the manufacturer; (2) that shows signs of physical deterioration; or (3) does not meet current safety codes or industry standards. K.S.A. 66-2202(h).

³ K.S.A. 66-2202(f).

⁴ K.S.A. 66-2203(a).

⁵ K.S.A. 66-2203(b).

In its review of the Application, Staff investigates the infrastructure investments included in the Application to determine if they meet the eligibility and financial criteria contained in the Act. Staff also evaluates the proposed surcharge to ensure it has been derived solely from infrastructure investments that meet the eligibility criteria. To make the determination of recommending a given project for inclusion in the GSRS, Staff reviews the projects descriptions to ensure the replaced facilities do not support increased revenues by connecting to new customers, are in service and used and required to be used and were not included in KGS's rate base in its most recent general rate case. Projects satisfying the conditions are then considered an infrastructure investment eligible for the recovery of costs.

If each of the infrastructure investments included in the GSRS Application satisfy at least one of the five project criteria and all of the financial criteria, the Commission is required to approve the Application.

ANALYSIS:

Pipeline Safety

KGS requests the proposed rate base of \$61,841,366 be included in the proposed surcharge. There are two groups of projects being submitted in this filing, safety related system replacements and government mandated relocation projects. Exhibits JRR-1, JRR-2, JRR-3, JRR-4 and ASC-1 are attached to the Direct Testimony of KGS witnesses Jordan Robl and Andrew Copeland, in support the proposed capital costs. Exhibit JRR-1 includes 374 projects comprised of safety related system improvements. Exhibit JRR-2 consists of 60 public improvement projects (government mandated relocation projects) that have not been fully reimbursed to the natural gas utility. Exhibit JRR-3 summarizes blanket work orders related to service line replacements and projects completed to address safety concerns and/or in conjunction with government projects. Exhibit ASC-1 includes 2 projects related to cyber security.

Safety Related System Replacements

There are seven categories of safety related projects included in JRR-1. Each category is based upon a similar code citation(s).⁶ For the Safety Related System Replacement Projects, Staff reviewed the synopsis of work and pipeline code compliance citation provided by KGS for each identified project. Based on our review, Staff recommends the Commission find the total capital expenditure amount of \$23,950,780 associated with all 374 safety related projects be considered eligible for GSRS recovery.

Government Mandated Relocation Projects

There are 60 government mandated relocation projects in Exhibit JRR-2. Staff reviewed the synopsis of work and the cost associated with each project as provided by KGS. Based upon the information provided, Staff accepts the relocation projects as eligible for GSRS recovery. Staff recommends the Commission find the total capital expenditure amount of \$6,388,113 associated with relocation projects eligible for GSRS recovery.

⁶ These categories include: (1) Bare Steel Main Replacement, (2) Bare Steel Service Line Replacement (3) Cathodic Protection, (4) Continuing Surveillance, (5) Physical Security, (6) Pipeline System Components, and (7) Pressure and Measurement (Obsolescence).

Blanket Work Orders

Exhibit JRR-3 identifies projects that have been identified as blanket service line projects and non-service line related blanket projects. KGS describes blanket work orders as work orders used to account for costs of projects that are of relatively small dollar amounts and are homogenous. There is one blanket service line work order for 1,575 lines and one non-service line related blanket summary. Staff recommends the Commission find the total capital expenditure amount of \$31,243,989 in the blanket work orders and \$258,483 in cyber security as eligible for GSRS recovery.

Based on Staff's analysis detailed above, Staff recommends the Commission find the total original cost of \$61,841,366 to be eligible for capital cost recovery through GSRS.

Accounting

Staff recommends approval of \$7,213,949 in GSRS revenue to be collected by KGS via the monthly surcharge. The difference between KGS's filed position and Staff's recommendation is due to updated GSRS project totals provided by KGS. The updated GSRS revenue requirement of \$7,213,949 is associated with \$61,896,041 of capital costs for eligible infrastructure system replacements.

Staff performed an audit of KGS's Application to verify that the surcharge was properly calculated and based solely on the projects included in the Application. Staff obtained work orders and journal entries in support of a random sample of projects included in the Application. During this review, Staff did not discover any improper or unnecessary expenditures. The exhibits supporting the revised revenue requirement calculation are attached to this Report and Recommendation as Staff Exhibits 1 through 5.

RECOMMENDATION:

Staff recommends the Commission approve KGS's GSRS revenue requirement of \$7,213,949 to be collected via the monthly charges listed in Staff Exhibit 5, as attached to this Report and Recommendation, with the following conditions:

- KGS must file a GSRS True-Up twelve months after the collection of rates from this filing; and
- Staff will review KGS's True-Up filing to ensure that the amounts recovered via the surcharge are appropriate and any over/under-recoveries will be refunded to or recovered from customers at that time.

**Kansas Gas Service
A Division of ONE Gas**

**Docket No. 25-KGSG-386-TAR
Staff Exhibit 1
(Originally Exhibit ACV-1)**

Gas System Replacement Surcharge

(A)		(B)	(C)	(D)	(E)	(F)
Line No.	Summary	Corporate Allocated Cyber Security	GSRS Safety & Govt. Relocation Projects	GSRS Blanket Work Orders	Grand Total	Source
1	Original Cost	\$ 258,483	\$ 30,393,568	\$ 31,243,989	\$ 61,896,041	Schedule ACV-2
2	<i>Less: Accumulated Depreciation</i>	\$ (6,084)	\$ (497,987)	\$ (649,189)	\$ (1,153,260)	Schedule ACV-3
3	Net Plant in Service	\$ 252,399	\$ 29,895,582	\$ 30,594,800	\$ 60,742,781	
4	<i>Less: Accumulated Deferred Income Taxes</i>	\$ (4,836)	\$ (1,878,287)	\$ (2,384,628)	\$ (4,267,751)	Schedule ACV-3
5	Net GSRS Rate Base	\$ 247,563	\$ 28,017,295	\$ 28,210,172	\$ 56,475,030	
6	Carrying Charge ⁽¹⁾	8.9700%	8.9700%	8.9700%	8.9700%	
7	Pre-Tax Required Return	\$ 22,206	\$ 2,513,151	\$ 2,530,452	\$ 5,065,810	Line 5 * Line 6
8	Depreciation Expense	\$ 21,711	\$ 892,722	\$ 1,233,705	\$ 2,148,139	Schedule ACV-4
9	GSRS Revenue Requirement (Annual)				<u>\$ 7,213,949</u>	Line 7 + 8

(1) Carrying Charge of 8.97% gross of tax was established in Docket 24-KGSG-610-RTS.

Kansas Gas Service
A Division of ONE Gas

Docket No. 25-KGSG-386-TAR
Staff Exhibit 2

Gas System Reliability Surcharge

(Originally Exhibit ACV-2)

Plant in Service

(A)			(B)	(C)	(D)	(E)	(F)
Line No.	Account	Account Title	GSRS Projects Corporate Allocated Cyber Security	GSRS Projects Safety and Govt. Relocation	GSRS Blanket Work Orders	Less: Accumulated Depreciation	Net Plant
1	365.2	Rights of Way		1,200		8	1,192
2	366.2	Meas. and Reg. Station Structures		45,629		554	45,075
3	367	Mains		3,853,117		53,637	3,799,480
4	368	Compressor Station Equipment		74,411		1,639	72,772
5	369	Meas. And Reg. Station Equipment		182,392		2,784	179,608
6	376	Mains - Plastic		8,726,184		132,086	8,594,098
7	376.5	Mains - Metallic		11,181,999		166,184	11,015,814
8	376.9	Mains - Cathodic Protection		75,623	1,175,054	45,631	1,205,046
9	378	Meas. and reg. sta. equip. - general		229,280		1,644	227,636
10	379	Meas. and reg. sta. equip. - city gate		183,280		1,872	181,409
11	380	Services - Plastic		3,763,425	9,917,675	318,603	13,362,497
12	380.5	Services - Metallic		26,214		(44,914)	71,128
13	381	Meters		5,385	11,453,246	59,470	11,399,161
14	381.5	AMR Communication Devices			8,698,015	356,627	8,341,387
15	382	Meter installations		97,850		2,002	95,848
16	383	House Regulators		77,488		942	76,547
17	390.1	Structures and Improvements		16,898		73	16,825
18	391.6	Purchased Software	243,585			5,463	238,122
19	391.8	Computer Equipment	14,898			621	14,277
20	397	Communication Equipment		1,853,193		48,333	1,804,860
21	Total		\$ 258,483	\$ 30,393,568	\$ 31,243,989	\$ 1,153,260	\$ 60,742,781

Kansas Gas Service
A Division of ONE Gas

Docket No. 25-KGSG-386-TAR
Staff Exhibit 3
(Originally Exhibit ACV-3)

Gas System Reliability Surcharge

Accumulated Depreciation and Accumulated Deferred Income Tax Liability

Accumulated Depreciation			(B)	(C)	(D)	(E)
Line No.	Account Number	Account	GSRS Projects Corporate Allocated Cyber Security	GSRS Projects Safety and Govt. Relocation	GSRS Blanket Work Orders	Total Accumulated Depreciation
1	365.2	Rights of Way		8		\$ 8
2	366.2	Meas. and Reg. Station Structures		554		\$ 554
3	367	Mains		53,637		\$ 53,637
4	368	Compressor Station Equipment		1,639		\$ 1,639
5	369	Meas. And Reg. Station Equipment		2,784		\$ 2,784
6	376	Mains - Plastic		132,086		\$ 132,086
7	376.5	Mains - Metallic		166,184		\$ 166,184
8	376.9	Mains - Cathodic Protection		2,890	42,742	\$ 45,631
9	378	Meas. and reg. sta. equip. - general		1,644		\$ 1,644
10	379	Meas. and reg. sta. equip. - city gate		1,872		\$ 1,872
11	380	Services - Plastic		82,774	235,829	\$ 318,603
12	380.5	Services - Metallic		467	(45,381)	\$ (44,914)
13	381	Meters		97	59,373	\$ 59,470
14	381.5	AMR Communication Devices			356,627	\$ 356,627
15	382	Meter installations		2,002		\$ 2,002
16	383	House Regulators		942		\$ 942
17	390.1	Structures and Improvements		73		\$ 73
18	391.6	Purchased Software	5,463			\$ 5,463
19	391.8	Computer Equipment	621			\$ 621
20	397	Communication Equipment		48,333		\$ 48,333
21	Total		\$ 6,084	\$ 497,987	\$ 649,189	\$ 1,153,260

Accumulated Deferred Income Tax Liability

Accumulated Deferred Income Tax Liability			(B)	(C)	(D)	(E)
Line No.			GSRS Projects Corporate Allocated Cyber Security	GSRS Projects Safety and Govt. Relocation	GSRS Blanket Work Orders	Total ADIT
1	Total		\$ (4,836)	\$ (1,878,287)	\$ (2,384,628)	\$ (4,267,751)

Gas System Reliability Surcharge

Depreciation Expense

GSRS Projects Corporate Allocated Cyber Security

Line No.	Account Number	(A) Account	(B) GSRS Gross Additions	(C) Less: GSRS Retirements	(D) Net Depreciable GSRS Plant	(E) Depreciation Rate	(F) Annualized Depreciation
1	391.6	Purchased Software	243,585	-	243,585	7.69%	18,732
2	391.8	Computer Equipment	14,898	-	14,898	20.00%	2,980
3		Total	258,483	-	258,483		21,711

GSRS Projects Safety and Govt. Relocation

Line No.	Account Number	(A) Account	(B) GSRS Gross Additions	(C) Less: GSRS Retirements	(D) Net Depreciable GSRS Plant	(E) Depreciation Rate	(F) Annualized Depreciation
4	365.2	Rights of Way	1,200		1,200	1.35%	16
5	366.2	Meas. and Reg. Station Structures	45,629		45,629	1.82%	830
6	367	Mains	3,853,117	(87,527)	3,765,590	2.15%	80,960
7	368	Compressor Station Equipment	74,411	(14,100)	60,312	3.30%	1,990
8	369	Meas. And Reg. Station Equipment	182,392		182,392	2.80%	5,107
9	374.2	Rights of Way		-	-	1.48%	-
10	376	Mains - Plastic	8,726,184	(80,430)	8,645,754	2.49%	215,279
11	376.5	Mains - Metallic	11,181,999	(227,877)	10,954,121	2.83%	310,002
12	376.9	Mains - Cathodic Protection	75,623	-	75,623	6.67%	5,044
13	378	Meas. and reg. sta. equip. - general	229,280	(85,384)	143,897	2.28%	3,281
14	379	Meas. and reg. sta. equip. - city gate	183,280	(2,139)	181,141	2.47%	4,474
15	380	Services - Plastic	3,763,425	(275,143)	3,488,282	3.91%	136,392
16	380.5	Services - Metallic	26,214	(14,545)	11,668	7.13%	832
17	381	Meters	5,385	-	5,385	2.91%	157
18	381.5	AMR Communication Devices	-	-	-	6.67%	-
19	382	Meter installations	97,850	(2,642)	95,208	3.15%	2,999
20	383	House Regulators	77,488	(640)	76,848	1.95%	1,499
21	390.1	Structures and Improvements	16,898	-	16,898	1.49%	252
22	397	Communication Equipment	1,853,193	-	1,853,193	6.67%	123,608
23		Total	30,393,568	(790,427)	29,603,141		892,722

GSRS Blanket Work Orders

Line No.	Account Number	(A) Account	(B) GSRS Gross Additions	(C) Less: GSRS Retirements	(D) Net Depreciable GSRS Plant	(E) Depreciation Rate	(F) Annualized Depreciation
24	367	Mains	-	-	-	2.15%	-
25	368	Compressor Station Equipment	-	-	-	3.30%	-
26	369	Meas. And Reg. Station Equipment	-	-	-	2.80%	-
27	374.2	Rights of Way	-	-	-	1.48%	-
28	376	Mains - Plastic	-	-	-	2.49%	-
29	376.5	Mains - Metallic	-	-	-	2.83%	-
30	376.9	Mains - Cathodic Protection	1,175,054	-	1,175,054	6.67%	78,376
31	378	Meas. and reg. sta. equip. - general	-	-	-	2.28%	-
32	379	Meas. and reg. sta. equip. - city gate	-	-	-	2.47%	-
33	380	Services - Plastic	9,917,675	-	9,917,675	3.91%	387,781
34	380.5	Services - Metallic	-	(1,011,119)	(1,011,119)	7.13%	(72,093)
35	381	Meters	11,453,246	(2,536,289)	8,916,957	2.91%	259,483
36	381.5	AMR Communication Devices	8,698,015	-	8,698,015	6.67%	580,158
37	382	Meter installations	-	-	-	3.15%	-
38	383	House Regulators	-	-	-	1.95%	-
39	390.1	Structures and Improvements	-	-	-	1.49%	-
40	397	Communication Equipment	-	-	-	6.67%	-
41		Total	31,243,989	(3,547,408)	27,696,582		1,233,705

42 Total Depreciation Expense

2,148,139

Kansas Gas Service
A Division of ONE Gas

Docket No. 25-KGSG-386-TAR
Staff Exhibit 5

(Originally Exhibit ACV-5)

Gas System Reliability Surcharge
Development of GSRS Rate

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Customer Class	Pro-Forma Revenue - Docket No. 24-KGSG-610-RTS	% of Revenue Requirement Responsibility	GSRS Revenue Requirement (Based upon ratio of pro-forma revenue to total revenue)	Customers Per - 24-KGSG-610-RTS Settlement - Appendix B	GSRS Annual Charge	GSRS Monthly Charge
1	Residential Sales RS	\$ 230,503,866	69.715%	5,029,237	590,821	\$ 8.51	\$ 0.71
2	General Sales Svc. Small	23,157,049	7.004%	505,251	36,970	\$ 13.67	\$ 1.14
3	General Sales Svc. Large	17,782,088	5.378%	387,978	11,908	\$ 32.58	\$ 2.72
4	General Sales Svc. Transport Eligible	4,935,859	1.493%	107,693	639	\$ 168.42	\$ 14.03
5	Small Generator Sales SGS	473,189	0.143%	10,324	745	\$ 13.87	\$ 1.16
6	Gas Irrigation Sales GIS	225,134	0.068%	4,912	178	\$ 27.60	\$ 2.30
7	Small Transportation STk #	10,988,813	3.324%	239,759	3,349	\$ 71.60	\$ 5.97
8	Small Transportation STt	4,566,524	1.381%	99,634	1,184	\$ 84.14	\$ 7.01
9	Gas Irrigation Transportation GITt	1,754,591	0.531%	38,282	504	\$ 75.89	\$ 6.32
10	Large Volume Transportation LVTk Tier 1 #	1,282,594	0.388%	27,984	164	\$ 170.24	\$ 14.19
11	Large Volume Transportation LVTk Tier 2 #	1,864,496	0.564%	40,680	109	\$ 374.50	\$ 31.21
12	Large Volume Transportation LVTk Tier 3 #	2,100,462	0.635%	45,829	69	\$ 664.59	\$ 55.38
13	Large Volume Transportation LVTk Tier 4 #	10,350,130	3.130%	225,824	84	\$ 2,690.87	\$ 224.24
14	Large Volume Transportation LVTt Tier 1 #	281,095	0.085%	6,133	23	\$ 269.34	\$ 22.44
15	Large Volume Transportation LVTt Tier 2 #	622,525	0.188%	13,583	23	\$ 594.86	\$ 49.57
16	Large Volume Transportation LVTt Tier 3 #	1,163,811	0.352%	25,393	27	\$ 927.58	\$ 77.30
17	Large Volume Transportation LVTt Tier 4 #	16,128,380	4.878%	351,896	35	\$ 10,163.07	\$ 846.92
18	Wholesale Transportation WT t #	1,660,118	0.502%	36,221	38	\$ 947.99	\$ 79.00
19	Sales Service for Resale SSR	425,350	0.129%	9,280	7	\$ 1,325.78	\$ 110.48
20	CNG k system	288,000	0.087%	6,284	10	\$ 628.37	\$ 52.36
21	CNG t system	81,198	0.025%	1,772	2	\$ 885.81	\$ 73.82

22	Total	\$ 330,635,272	100%	\$ 7,213,949
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23 1) Note: Residential Class Limited to annual increase of \$.80/month over the most recent GSRS filing.

	Annual Increase	Cumulative Rate
24 2025 GSRS Rate - Residential	\$ 0.71	\$ 0.71
25 Total Residential Rate		\$ 0.71

26 # Includes flex revenue.

CERTIFICATE OF SERVICE

25-KGSG-386-TAR

I, the undersigned, certify that a true and correct copy of the above and foregoing Notice of Filing of Staff's R&R was served via electronic service this 24th day of June, 2025, to the following:

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