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

In the Matter of the Application of Kansas Gas Service, a Division of ONE Gas, Inc., for Approval of its Purchase of Southern Star Central Gas Pipeline, Inc.'s Facilities Used to Furnish Natural Gas Service to Certain Customers and Approval of Customer-Specific Certificates of Public Convenience and Necessity to Serve Said Customers.	))))))))	Docket No. 24-KGSG-237-CON

NOTICE OF FILING STAFF REPORT AND RECOMMENDATION

COMES NOW the Staff of the State Corporation Commission of the State of Kansas and for its Notice of Filing Staff Report and Recommendation states as follows:

Staff hereby files the attached Report and Recommendation dated May 1, 2024, providing Staff's analysis and recommendation regarding the approval of the Asset Purchase Agreement between Kansas Gas Service, a Division of ONE Gas, Inc. (KGS), and Southern Star Central Gas Pipeline, Inc. (Southern Star). The agreement would transfer facilities used to furnish natural gas service to certain customers from Southern Star to KGS and require KGS to obtain customer specific Certificates of Public Convenience and Necessity to serve those customers.

The purchase price of $1,458,800 does not exceed KGS' average embedded cost for distribution facilities per customer. Staff contends that the total purchase price should also account for the likely liability associated with replacing obsolete service and yard lines up to 200 feet per acquired customer. That average total purchase price per customer would be $4,011, which is less than the projected ten years of revenue for each customer calculated by Staff as $4,317. Therefore Staff recommends Commission approval include the condition that if the cost of replacement of service/yard lines exceeds $3.027 million over the next ten years, KGS will either write off the investment over that amount for ratemaking purposes, or seek recovery of those additional costs from Southern Star in the form of a reduction to the original purchase price per customer.

WHEREFORE, Staff presents its Report and Recommendation for the record and further determination by way of approval in a Commission Order.

Respectfully Submitted,

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REPORT AND RECOMMENDATION

UTILITIES DIVISION

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

FROM: Ashlyn Hefley, Utilities Engineer

Leo Haynos, Chief of Pipeline Safety
Justin Grady. Deputy Director
Jeff McClanahan, Director of Utilities

DATE: May 1, 2024

SUBJECT: **Docket Number:** 24-KGSG-237-CON: In the Matter of the Application of Kansas Gas Service, a Division of ONE Gas, Inc., for Approval of its Purchase of Southern Star Central Gas Pipeline, Inc.'s Facilities Used to Furnish Natural Gas Service to Certain Customers and Approval of Customer-Specific Certificates of Public Convenience and Necessity to Serve Said Customers.

EXECUTIVE SUMMARY:

On September 5, 2023, Kansas Gas Service, a Division of ONE Gas, Inc. (KGS) filed an Application requesting approval of an Asset Purchase Agreement (APA) between KGS and Southern Star Central Gas Pipeline (Southern Star). KGS is proposing to pay Southern Star $1.46 million to acquire the right from Southern Star to provide gas service to 1,042 domestic customers along the Southern Star transmission system. Southern Star provides service to these customers as part of its right-of-way (ROW) agreements associated with operating its interstate transmission pipeline system. As such, the customers fall under the oversight of the Federal Energy Regulatory Commission (FERC). Southern Star recently petitioned FERC to abandon by sale the customers listed in the filing to KGS. The 1,042 customers are located primarily in eastern Kansas along the Southern Star transmission system. Staff estimates 662 of the customers are currently in KGS's certificated territory.[1] Staff Exhibit 1 provides a map of the location of the ROW customers that are included in the APA. In Docket CP23-484-000,[2] FERC approved the abandonment of the ROW customers with the condition that KGS receive approval from the Kansas Corporation Commission for the purchase of the customers.

[1] Customer count derived from mapping data provided in Staff Data Request 1 and from KCC certificated area mapping data.
[2] See response to Staff Data Request 10.

The APA stipulates that KGS will pay Southern Star $1,400 per customer for a total purchase price of $1.46 million, which is an amount approximately equal to Southern Star's existing net book value of the assets serving these customers.[3] In evaluating the reasonableness of the purchase of these customers to KGS's other ratepayers, Staff believes the acquisition cost must also reflect the potential obligation KGS will incur to replace the customers' service line and up to 200 feet of the customer's yard line. Assuming an average cost per service/yard line of $2,611, and an average purchase price of $1,400 per customer, the total acquisition cost for each customer would be $4,011.

To analyze the value of the acquisition, Staff relied on the rationale of the KGS line extension policy found in Section 8 of the KGS tariff. The extension policy, as approved by the Commission, allows KGS to consider a project as economic or "ordinary" if ten years of expected revenue generated by the project is equal to or greater than the cost of the investment. In this case, Staff estimates the projected 10 year revenue value for the ROW customers to be $4,317/customer.[4]

Because the acquisition cost is slightly lower than the 10 revenue value, Staff recommends the Commission conditionally approve the APA provided that the total acquisition cost (purchase price plus pipe replacement costs) as calculated at the end of a ten-year period does not exceed the customer revenue generated from the purchased customers. 1,042 customers would be expected to produce $4.498 million in revenue over ten years.[5] After removing the $1,400 per customer purchase price, ($1.458 million) that would leave $3.04 million of possible system investment before the acquisition of these customers became uneconomic pursuant to KGS's tariff.

Therefore, Staff recommends the Commission's approval include the proviso that if the cost of replacement of service/yard lines exceeds $3.04 million over the next ten years, KGS shall agree to either:

1. write off any investment over that amount for ratemaking purposes; or
2. seek recovery of those additional costs from Southern Star in the form of a reduction to the original purchase price per customer.

BACKGROUND:

In general, a farm tap can be defined as a connection serving a residential or irrigation customer that is connected directly to a transmission pipeline. When the transmission pipelines were being developed, the pipeline owner would often provide a farm tap to a customer as compensation for a pipeline easement across a landowner's property. Because the pipelines in question are interstate pipelines jurisdictional to FERC, the ROW agreement (and the farm tap) also are jurisdictional to FERC.

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[3] According to the financial records provided by KGS in response to Staff Data Request No. 17, the net book value of the assets serving the ROW customers is approximately $1,454 per customer.
[4] In response to Staff Data Request No. 14, Attachment A, page 10, KGS provided a due diligence analysis that quantified an expected $4.986 million of revenue over 10 years for 1155 ROW customers, or $4,317 per customer.
[5]$4,317/customer * 1,042 customer equals $4.498 million.

KGS and Southern Star share a common ancestry dating back at least into the 1930s. It is Staff's belief that KGS (FKA the Gas Service Company) and Southern Star (FKA Cities Service Gas Company) have had a long standing business relationship and possibly common ownership at one time. In response to Staff data requests, KGS has provided letter agreements between the two companies or their predecessors in which KGS agreed to operate various numbers of farm tap customers for Southern Star.[6] The most recent comprehensive letter agreement, dated April 6, 1998,[7] states that KGS would provide inspections, maintenance and meter reading services for approximately 1700 customers. For this service, KGS received a payment of $110,000 and "other valuable consideration". There is no discussion in the letter agreement regarding how the customers are invoiced or which company received the revenue from gas sales to customers. There is also no record of the Commission approving this agreement.

Currently, Southern Star allows KGS to provide gas service to approximately 1,155 of its ROW customers in Kansas. Approximately 710 of the customers are located in KGS's certificated territory and the remaining 445 ROW customers are located in uncertificated territory or in the territory of other utilities.[8] It appears that KGS bills and treats all of the ROW customers in a similar manner to its certificated customers. Other than allowing KGS to keep the revenue received from retail gas sales to the customers, it appears that Southern Star does not provide additional compensation to KGS for providing service to the ROW customers.[9]

Because the ROW customers are jurisdictional to FERC, the facilities serving these customers are considered to be interstate gas pipeline facilities,[10] and they are not subject to Kansas pipeline safety jurisdiction. If the ROW customers are acquired by KGS, the facilities serving the customers will become subject to Kansas pipeline safety regulations, which are more stringent than the federal regulations. Notably, KGS will be required to comply with K.A.R. 82-11-8 for each of the 1,042 ROW customers. This state regulation requires the pipeline operator to ensure that installation or repair of customer owned piping between the meter and single family residence (the customer yard line) meets all testing, maintenance, and replacement requirements of the safety code. Yard lines are not considered to be jurisdictional piping under the interstate pipeline safety code, which is applicable to Southern Star and/or KGS in its current operations.

Furthermore, KGS, with this Commission's approval, has elected to replace at least 200 feet[11] of its customers' yard lines as part of the KGS obsolete piping replacement program. If the Commission approves the APA, Staff believes KGS will be eligible to replace 734[12] of ROW customers' yardlines. At an average replacement cost of $2,611 per service/yardline[13], Staff

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[6] See response to Staff Data Request 5, Attachments A and B.
[7] Id.
[8] See response to Staff Data Request 14, Attachment A, page 4.
[9] See response to Staff Data Requests 2 and 8.
[10] See USC 60101(B)(6)
[11] See KGS Tariff section 7.04.03 Part 2: For piping 1 ¼ inch in diameter or less, the Customer receiving service shall be billed for additional Service and/or Yard Line installation or replacement at the cost of $7.32 per foot in excess of 200 feet…
[12] Response to Staff Data Request 11 notes that KGS has already replaced 308 yardlines of the 848 Southern Star ROW customers it currently serves. Combined with the 194 ROW customers being purchased that are currently served by Southern Star, the amount of yardlines remaining to replace are 848-308+194=734
[13] See Docket 18-KGSG-317-CPL filing dated April 1, 2024.

estimates the acquisition of the Southern Star ROW customers will result in an additional obligation to the KGS ratepayers of at least $1.92 million.

ANALYSIS:

KGS requests an order from the Commission that would do the following:

1. Approve KGS's acquisition of 1,042 ROW customers, and issue KGS a Certificate of Convenience and Necessity to serve these customers, as set out in the Application.
2. Approve KGS's request to serve these ROW customers according to the applicable rates and tariffs on file with the Commission (acknowledging that certain Special Arrangement customers under the APA will continue to have a contractual right to pay special arrangement rates, with Southern Star making up the difference between KGS's rates and the special arrangement rates).
3. Approve KGS's request to include the purchase price for these ROW customers in Rate Base at its next general rate case.

On March 15, 2024, KGS filed the Direct Testimony of Janet Buchanan in support of the Application. Ms. Buchanan provided an analysis of the Commission's Merger Standards to support the contention that KGS's purchase of the ROW customers from Southern Star would promote the public interest. The Commission's Merger Standards were originally developed in 1991 to review a pending merger between Kansas Power and Light Company and Kansas Gas & Electric Company.[14] The Merger Standards have since been used to review several mergers, acquisitions, and other unique regulatory proceedings that require the Commission to evaluate whether the proposed Application promotes the public interest. Several examples are provided on page five of Ms. Buchanan's testimony.

In the section of the R&R that follows, Staff will list each Merger Standard, provide Staff's paraphrasing of KGS's response to the standard, and provide Staff's response to the standard.

Review of Merger Standards:

Merger Standards:
STANDARD 1: What is the effect of the transaction on consumers, including
1.a. The effect of the proposed transaction on the financial condition of the newly created entity as compared to the financial condition of the stand-alone entities if the proposed transaction did not occur.

APPLICANT RESPONSE:
KGS states that there will be no newly created entity as a result of the proposed transaction. KGS or Southern Star will not be negatively affected. KGS is a large financially stable gas utility that is capable of serving these customers. Most of the Domestic Customers are already served by KGS and the customer base will grow by 194 customers, which is financially beneficial to KGS and its customers. Southern Star will continue to be used as the pipeline to transport gas to these customers.

[14] Order, Consolidated Dockets 172,745-U and 174,155-U, p. 35 (Nov. 14, 1991).

STAFF RESPONSE:
Staff believes the transaction will grow the KGS customer base by 1,042 customers, which it is purchasing from Southern Star. KGS currently provides service to 848 of the ROW customers listed in the transaction. Although 578[15] of the customers currently served by KGS are located in KGS certificated area, Staff contends the customers cannot be considered KGS customers because KGS does not have exclusive rights to serve them. Therefore, the transaction will result in the KGS customer base growing by 1,042 customers. Staff agrees with KGS that the proposed transaction will not materially affect the financial condition of either company.

1(a)(ii).b. Reasonableness of the purchase price, including whether the purchase price was reasonable in light of the savings that can be demonstrated from the merger and whether the purchase price is within a reasonable range.

APPLICANT RESPONSE:
KGS maintains the purchase price is reasonable as KGS is paying slightly below the net book value of Southern Star's assets. The associated purchase price for the assets to be included in rate base is less than KGS's average embedded cost for residential customers.

STAFF RESPONSE:
Southern Star estimates the book value of the farm taps is $1,452 per customer.[16] Although KGS is paying slightly below the net book value of the Southern Star assets, Staff believes the evaluation of the purchase price must reflect the obligation KGS is acquiring to replace most of the yard lines for the ROW customers. Assuming an average cost per service/yard line of $2,611[17], and an average purchase price of $1,400 per customer, the total acquisition cost for each customer would be $4,011.

Furthermore, Staff notes that concurrent with this proceeding, Southern Star is also pursuing a similar sale of Kansas ROW customers to Black Hills Energy BHE). The details for that proposed transaction can be found in Docket 24-BHCG-652-ACQ. In the APA associated with the BHE acquisition, Southern Star has agreed to sell 273 ROW customer to BHE for $10. At this point, it is unclear to Staff as to why domestic taps along the same interstate pipeline could be valued at such a wide variance in price by two sophisticated public utilities; however, the valuation difference indicates there may be a significant difference between the book value referenced by KGS and the market value of the ROW customers.

That being said, Staff contends the overall cost of the acquisition can be considered reasonable when considered in the context of KGS line extension policy, which deems an investment to be reasonable if the accumulated revenue from 10 years of operation exceeds the acquisition costs.

Based on discovery responses, Staff calculated the 1042 customers being purchased are expected to generate 4.494 million in revenue over a 10 year period.[18] KGS is purchasing the customers for

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[15] See response to Staff Data Request 1. Number of customers to be purchased that are within KGS ROW derived from KGS customer data and KCC mapping of the KGS certificated area.
[16] Response to Staff Data Request 17.
[17] See Docket 18-KGSG-318-CPL filing dated April 1, 2024 for KGS's latest estimate to replace service/yard lines.
[18] See response to Staff Data Request 14, Attachment A, page 10, adjusted for 1,042 customer count.

$1,400 per customer, which equates to $1,458,800 of investment. This direct cost of acquisition is well below the KGS current average embedded distribution cost per customer ($2,856).[19]

While Staff agrees that the direct purchase price is reasonable based on the projected 10-years of revenue, as well as the fact that the purchase price is below the average embedded cost per customer, Staff contends that the total purchase price should also account for the likely liability associated with replacing obsolete service and yard lines up to 200 feet per customer for each acquired customer.

Assuming an average cost per service/yard line of $2,611, and an average purchase price of $1,400 per customer, the total of these two ($4,011) should be less than the projected ten years of revenue for each customer, which Staff calculates at $4,317/customer. Due to the uncertainty around the cost of the liability for acquiring these customers, Staff contends it is possible, if not likely the total cost of acquisition will exceed the 10-year revenue estimate. Therefore, Staff recommends that the Commission should condition approval of the APA, on the requirement that KGS agree to limit the overall cost of these acquired customers to the anticipated revenue the acquired customers will produce over ten years, which is consistent with Section 8 of KGS's GT&C.

1.c. Whether customer benefits resulting from the transaction can be quantified.

APPLICANT RESPONSE:
KGS contends the most viable benefit from the proposed transaction is the continued natural gas service to the Domestic Customers. KGS also claims that the Application avoids potential customer harm in the form of higher bills that could come if customers were forced to convert to propane.

STAFF RESPONSE:
Staff believes this transaction would have a neutral to slightly positive effect on the majority of the ROW customers. These customers are currently paying KGS rates and receiving KGS maintenance. If the acquisition is approved, KGS would be obliged to provide this service, which could be viewed as slightly positive for the ROW customer. If the Commission does not approve the APA, Staff believes the customers would remain Southern Star's responsibility because Southern Star would not be able to meet the FERC condition of sale to KGS as required in the FERC "abandonment by sale" order.

As per the KGS tariff, KGS can require replacement of obsolete yardlines, and the tariff allows KGS to provide up to 200 feet of pipe replacement free of charge to the customer. Customers are required to pay for any portion of the yardline replacement that exceeds 200 feet in length. Because the transaction will result in ROW customer yardlines becoming subject to KGS tariffs, the proposed transaction will result in ROW customers served by more than 200 feet of yardline being required to pay for a portion of any yardline replacement or repair. Therefore, the transaction may have a negative financial impact on customers with yardlines more than 200 feet long, although

[19] Response to Staff Data Request No. 16.

this financial impact would arguably come with a safer and more reliable system. KGS estimates 348 of the ROW customers have yard lines greater than 200 feet long.[20]

For existing KGS customers, the proposed transaction must be considered to initially have a positive impact because the purchase price is below the average embedded cost of a KGS customer. However, as replacement costs are incurred, it is possible, if not likely that the total acquisition cost will exceed the revenue generated by the ROW customers.

1.d. Whether there are operational synergies that justify payment of a premium in excess of book value.

APPLICANT RESPONSE:
KGS is not paying a premium over book value for the assets. KGS will pay Southern Star $1,400 per Domestic Customer, which is slightly below the net book value of the assets. There is no acquisition premium associated with this transaction.

STAFF RESPONSE:
Staff agrees with KGS that the transaction does not include an acquisition premium with respect to the book value of the assets. However, we note that neither KGS Application nor testimony filed in this Docket justify the specific purchase price of $1400 per customer. In order to find support for the purchase price as being below ten years of projected revenue, Staff evaluated KGS's response to Staff Data Request No. 14. As noted earlier, BHE is purchasing 273 similarly situated ROW customers from Southern Star for a total cost of $10.

Assuming that the current contract between Southern Star and KGS provides a positive cash flow to KGS, Staff believes the transaction may offer some financial benefits to KGS by removing the possibility that Southern Star could contract with a different company to serve its ROW customers. Because KGS already serves these customers under contract with Southern Star and apparently includes the cost of service and any revenue received as public utility operations, the loss of the contract with Southern Star could reduce KGS's revenue stream. Given the rural nature of the low gas usage customers spread across miles of transmission pipelines, it is unknown if the current revenue received under the contract with Southern Star fully offsets the KGS cost of service to the customer.

1.e. The effect of the proposed transaction on the existing competition.

APPLICANT RESPONSE:
KGS states that the transaction should not negatively impact competition between Southern Star and KGS. KGS does not compete against Southern Star for the retail sale of natural gas. The APA requires Southern Star to provide KGS the opportunity to serve these customers but does not limit customer choice.

[20] Response to Staff Data Request 3.

STAFF RESPONSE:
Staff agrees with KGS the APA does not prevent customers from directly connecting to the interstate transmission line, and it provides KGS the opportunity to serve this type of customer if the customer wishes to take service from the pipeline through KGS. If that occurred, KGS would need to apply for a customer specific certificate to serve the customer if it is not located in KGS certificated territory.

STANDARD 2: What is the effect of the transaction on the environment?

APPLICANT RESPONSE:
KGS does not believe the transaction should impact the environment. The Domestic Customers receiving natural gas will continue to receive natural gas and the transaction is transfer of ownership of facilities and accounts.

STAFF RESPONSE:
Staff agrees the transaction should not negatively impact the environment. In the event that KGS replaces obsolete service and yard lines of these customers over time, that could result in diminished methane leaks on the system, which could be considered a positive impact for the environment, given the recognized properties of methane as a greenhouse gas.

STANDARD 3: Will the proposed transaction be beneficial on an overall basis to state and local economies and to communities in the area served by the resulting public utility operations in the state? Will the proposed transaction create labor dislocations that maybe particularly harmful to local communities, or the state generally, and whether measures can be taken to mitigate the harm?

APPLICANT RESPONSE:
KGS maintains that the transaction ensures rural Kansans continue to have access to safe, affordable, and reliable natural gas. KGS also states that the APA allows new customers to be directly connected to Southern Star's pipeline which will provide KGS an opportunity to serve a new customer. KGS maintains there should be no labor force disruptions.

STAFF RESPONSE:
With respect to the existing ROW customers, the transaction will not impact the local economy because Southern Star is currently obliged to continue to provide natural gas service to these customers regardless of the approval of the APA. However, Staff believes the transaction could have a significant benefit to the local economy if KGS is able to expand service from a given tap location to serve additional customers not associated with the Southern Star ROW agreement. In response to Staff Data Request No. 21, Southern Star and KGS agree that the APA does not prohibit the addition of customers on the downstream side of the first above-ground valve for each tap to be purchased. However, Southern Star reserves the right to perform a case-by-case study of this type of request to ensure there are no adverse impact on Southern Star's operation.

STANDARD 4: Will the proposed transaction preserve the jurisdiction of the KCC and the capacity of the KCC to effectively regulate and audit public utility operations in the state?

APPLICANT RESPONSE:
KGS maintains the Commission's jurisdiction will be preserved.

STAFF RESPONSE:
Staff contends the Commission's jurisdiction will expand because it will regularize the KGS certificate providing service to the ROW customers, and it will include safety regulations for ROW customer yard lines.

STANDARD 5: What is the effect of the transaction on affected public utility shareholders?

APPLICANT RESPONSE:
KGS maintains there should be a beneficial, although minimal impact to KGS shareholders because no premium is being paid for in the proposed transaction and the value of assets purchased is less than KGS's average embedded customer cost. ONE Gas' shareholders will benefit slightly from the opportunity to earn a return on and return of the value of the assets used to serve Domestic Customers

STAFF RESPONSE:
Staff agrees the transaction will benefit shareholders by allowing them to earn a return on the purchased assets as well as earn a return on any service/yardline replacements.

STANDARD 6: Does the transaction maximize the use of Kansas energy resources?

APPLICANT RESPONSE:
KGS maintains transaction will continue to allow Kansans to take advantage of pipeline quality gas shipped over the nation's interstate pipeline network. Adding customers to KGS's system further supports the state's demand for natural gas and helps support the industry.

STAFF RESPONSE:
Staff agrees with KGS's assessment of this standard.

STANDARD 7: Will the transaction reduce the possibility of economic waste?

APPLICANT RESPONSE:
KGS contends the transaction will reduce economic waste by allowing current Domestic Customers to continue to receive natural gas service. If natural gas service were to cease, customers would have to turn to alternative, and potentially more expensive, fuels to meet their residential and business needs.

STAFF RESPONSE:
Staff disagrees with KGS's implication that the transaction is necessary in order to allow customers to continue receiving natural gas service. Rather, we contend the transaction has no impact on the customers receiving natural gas service because Southern Star is currently obligated to provide this service regardless of the success or failure of this transaction. To the extent this transaction preserves the ability of KGS to continue serving ROW customers, it could be viewed as reducing the possibility of economic waste. This would be the case if the Commission's denial of the

Transaction would result in KGS losing the opportunity to continue serving these customers, and the revenue that these customers contribute to the rest of the system.

STANDARD 8: What impact, if any, does the transaction have on the public safety?

APPLICANT RESPONSE:

KGS contends the proposed transaction improves public safety by clarifying and simplifying which entity is responsible for maintaining pipeline facilities. KGS will be responsible for all facilities between the first valve and the customer's service or yard-line. KGS will become responsible for maintaining service lines or yard lines in accordance with its Commission-approved tariffs and Distribution Integrity Management Plan. KGS's bare steel replacement program, leak survey, and pipeline patrol programs will be integrated accordingly.

STAFF RESPONSE:

Staff agrees with KGS and contends the transaction will enhance public safety because Kansas pipeline safety regulations that apply to customer piping are more stringent than the federal pipeline safety regulations currently in effect for the customer piping.

RECOMMENDATION:

Because the total acquisition cost (purchase price plus likely pipe replacement obligations) is slightly lower than the value that will be generated by ten years of revenue from the ROW customers, Staff recommends the Commission conditionally approve the APA provided that the total acquisition cost as calculated at the end of a ten-year period does not exceed the customer revenue generated from the purchased customers.

Therefore, Staff recommends the Commission's approval include the condition that if the cost of replacement of service/yard lines exceeds $3.027 million over the next ten years, KGS shall agree to either:

1. write off the investment over that amount for ratemaking purposes; or
2. seek recovery of those additional costs from Southern Star in the form of a reduction to the original purchase price per customer.

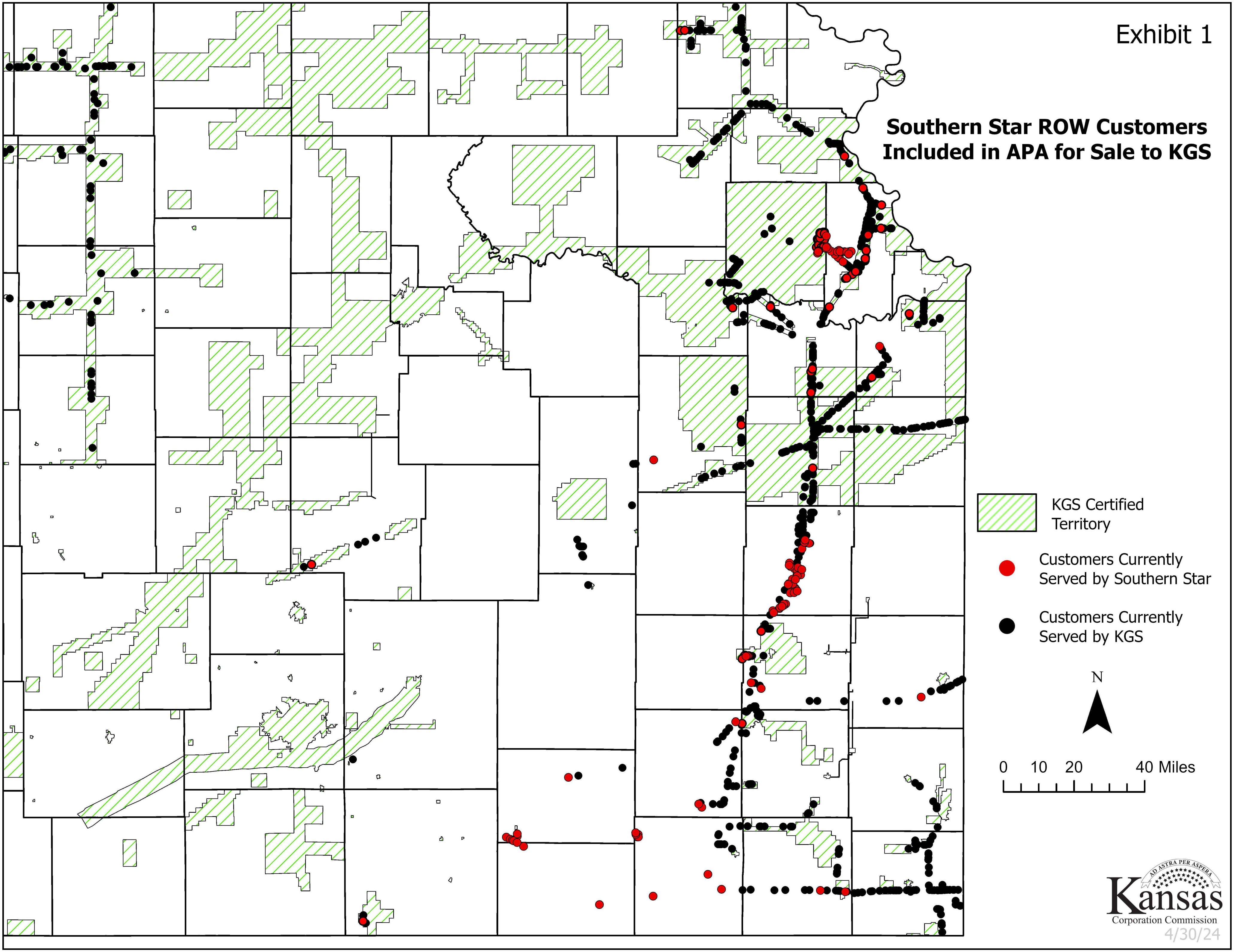
Exhibit 1
Southern Star ROW Customers
Included in APA for Sale to KGS
KGS Certified Territory
Customers Currently Served by Southern Star
Customers Currently Served by KGS
N
0 10 20 40 Miles
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Kansas
Corporation Commission
4/30/24

CERTIFICATE OF SERVICE

24-KGSG-237-CON

I, the undersigned, certify that a true and correct copy of the above and foregoing Notice of Filing of Staff Report and Recommendation was served via electronic service this 1st day of May, 2024, to the following:

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24-KGSG-237-CON

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