

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

**In the Matter of the Annual Filing of)
Southern Pioneer Electric Company for)
Approval to Make Certain Changes to its)
Charges for Electric Services, Pursuant)
To the Consolidated Formula Based)
Ratemaking Plan Approved in Docket)
No. 19-SPEE-240-MIS.)**

Docket No. 24-SPEE-688-RTS

DIRECT TESTIMONY

PREPARED BY

TIM REHAGEN

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

July 12, 2024

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11 **I. Introduction, Qualifications and Purpose of Testimony**

12 **Q. Would you please state your name and business address?**

13 A. My name is Tim Rehagen. My business address is 1500 Southwest Arrowhead Road,
14 Topeka, Kansas, 66604.

15 **Q. By whom are you employed and in what capacity?**

16 A. I am employed by the Kansas Corporation Commission (Commission) as a Senior Auditor.

17 **Q. Would you please describe your educational background and business experience?**

18 A. I received a Bachelor of Arts degree with an emphasis in Accounting from Columbia
19 College in St. Louis, Missouri, in March 2012. I began employment with the Commission
20 as an Auditor in June 2012. In November 2016, I was promoted to my current position of
21 Senior Auditor.

22 **Q. Have you ever testified before the Commission?**

23 A. Yes, I filed testimony before the Commission in Docket Nos. 12-MKEE-410-RTS, 13-
24 MKEE-699-RTS, 14-WTCT-142-KSF, 14-BHCG-502-RTS, 15-KCPE-116-RTS, 15-
25 WSEE-115-RTS, 16-MKEE-023-TAR, 17-WSEE-147-RTS, 18-KGSG-560-RTS, 18-

1 SPEE-477-RTS, 20-SPEE-169-RTS, 21-SPEE-411-RTS, 22-SPEE-501-TAR and 23-
2 SPEE-792-RTS.

3 **Q. What were your responsibilities in Staff's review of the Application filed in Docket**
4 **No. 24-SPEE-688-RTS?**

5 A. My responsibilities were to analyze, audit and review Southern Pioneer Electric
6 Company's (Southern Pioneer or Company) 2024 Formula Based Rate (FBR) filing. I
7 examined the Company's filing for accuracy and adherence to regulatory accounting
8 principles and confirmed that the filed Application complied with the FBR Protocols
9 approved in Docket No. 19-SPEE-240-MIS (19-240 Docket). I was responsible for making
10 any necessary adjustments to Southern Pioneer's FBR inputs and ensuring that the resulting
11 rates were just and reasonable. My responsibilities were carried out under the direction of
12 the Chief of Accounting and Financial Analysis, Chad Unrein.

13 **Q. Please provide the audit steps performed by Staff in reviewing Southern Pioneer's**
14 **Application.**

15 A. Southern Pioneer distributed electronic copies of its exhibits and workpapers used to
16 calculate the FBR to all participating parties in the case. Staff reviewed these documents
17 and verified that Southern Pioneer accurately reflected the historical data for the 2023 test
18 year from its 2023 Financial and Statistical Report (CFC Form 7) in the FBR template and
19 that the allocation factors within Exhibit 3 of the Application were correctly calculated
20 based on the FBR protocols. Staff reviewed Southern Pioneer's adjustments to the
21 historical test year and examined the methodology used to allocate the proposed FBR
22 revenue adjustments among the various retail customer classes.

23

1 **II. Organization**

2 **SUMMARY**

3 **Q. How is your testimony organized?**

4 A. My testimony is organized into three sections:

- 5 • Section III contains a discussion of Southern Pioneer’s current FBR plan, a
6 summary of Southern Pioneer’s adjustments to the 2023 financial results, and an
7 explanation of its FBR revenue requirement calculations.
- 8 • Section IV contains an explanation of Staff’s adjustment to exclude additional
9 expenses in account 426.1 and various 900 accounts from the FBR.
- 10 • Section V contains a brief discussion of Docket No. 24-SPEE-415-TAR and how
11 this Docket is interrelated with the current 24-688 Docket.

12

13 **III. Current FBR Plan**

14 **A. Overview**

15 **Q. Please provide a general overview of Southern Pioneer’s current FBR Plan.**

16 A. Southern Pioneer’s current FBR Plan was approved by the Commission in the 19-240
17 Docket. The FBR mechanism established in that Docket allows Southern Pioneer to make
18 annual updates to its retail rates charged to customers receiving service off the Company’s
19 distribution system and its Local Access Delivery Service (LADS) rate charged to
20 customers receiving service off Southern Pioneer’s 34.5 kV sub-transmission system. The
21 current FBR template calculates separate net operating income adjustments for both the

1 distribution and 34.5 kV sub-transmission systems. These adjustments enable Southern
2 Pioneer to achieve a 1.60 Debt Service Coverage (DSC) ratio for both of its systems.¹

3 **Q. Please provide an overview of the DSC formula.**

4 A. The DSC formula in the FBR calculation is based on Southern Pioneer's financial results
5 as presented in its CFC Form 7 and the trial balance, which utilizes the RUS Uniform
6 System of Accounts. The definition of the DSC Ratio is stated as follows:

7 "Debt Service Coverage Ratio" means the ratio of: (a) net income (after taxes and
8 after eliminating any gain or loss on sale of assets or other extraordinary gain or
9 loss), plus depreciation expense, amortization expense, and interest expense, non-
10 cash tax expense, and other non-cash expenses (such as actuarial pension expenses)
11 minus non-cash patronage, and non-cash income from joint ventures, and cash tax
12 expense; to (b) all principal payments due within the period on all Long-Term
13 Debt...plus interest expense (all as calculated on a consolidated basis for the
14 applicable period in accordance with the Accounting Standards).²

15
16 This definition was derived from CoBank's method for calculating DSC ratios in Southern
17 Pioneer's Credit Agreement. The agreement requires Southern Pioneer to maintain a
18 minimum unadjusted DSC ratio of 1.35 at the end of each fiscal year. The targeted DSC
19 ratio within the current FBR protocols is 1.60.³

20
21 **B. Adjustments**

22 **Q. Please describe the adjustments allowed within the FBR Protocols that Southern**
23 **Pioneer made in calculating the adjusted DSC ratios in the current Docket.**

¹ Southern Pioneer originally had separate FBRs for its distribution system (the DSC-FBR approved in Docket No. 13-MKEE-452-MIS) and its 34.5 kV sub-transmission system (the 34.5 kV-FBR approved in Docket No. 16-MKEE-023-TAR), which included separate formula templates. In the 19-240 Docket, both FBRs were consolidated into a single FBR Plan. See the Order Approving Settlement in the 19-240 Docket (August 11, 2020).

² This definition is from Article 7, Section 7.1 of Southern Pioneer's Credit Agreement with CoBank.

³ See Section E.1 of the FBR Protocols (Pages 3-4 of Exhibit 1 in the Order Approving Settlement in the 19-240 Docket).

1 A. A limited number of adjustments are allowed within the FBR Protocols (see Section F.1
2 of the Protocols). Adjustments made to the historical test year financial data by Southern
3 Pioneer within the current Application include:⁴

- 4 • An adjustment to annualize the FBR rate adjustments (for both the distribution and
5 34.5 kV systems) implemented during the 2023 test year.
- 6 • An adjustment to remove typically excluded items (e.g., dues, donations, charitable
7 contributions, promotional advertising, etc.) in accordance with K.S.A. 66-101f(a).
- 8 • An adjustment to Tax Expense-Other to recognize the actual cash taxes that were
9 either paid by or refunded to Southern Pioneer during the test year.
- 10 • Adjustments to reflect the projected long-term interest expense and projected
11 other interest expense for the 2024 budgeted calendar year.
- 12 • An adjustment to reflect debt service principal payments expected for the 2024
13 budgeted calendar year.
- 14 • An adjustment to reflect projected asset growth during the 2024 budgeted calendar
15 year.

16 Southern Pioneer also made true-up adjustments for its distribution and 34.5 kV systems
17 in order to reconcile its projected 2023 debt service to its actual 2023 debt service.⁵

18

19 **C. Revenue Requirements**

20 **Q. Please discuss the FBR revenue requirement calculations filed by Southern Pioneer**
21 **in its Application.**

⁴ See Exhibit 3, pages 4-5 of the Application for the calculations of these adjustments.

⁵ See Exhibit 3, Workpaper 8 (WP8) of the Application for the calculations of these true-up adjustments.

1 A. Southern Pioneer's current FBR Plan is designed to achieve a DSC ratio of 1.60 for both
2 its distribution system and its 34.5 kV sub-transmission system. Using the FBR template,
3 Southern Pioneer calculated a 2023 DSC ratio of 1.46 for its distribution system resulting
4 in a 0.14 variance. Multiplying this variance by the projected 2024 debt service payments
5 allocated to the distribution system and adding the distribution system true-up adjustment
6 yielded a net increase in operating income of \$718,640.⁶ In addition, Southern Pioneer's
7 retail customers were allocated a net increase in operating income of \$196,193 (calculation
8 detailed below) related to the 34.5 kV sub-transmission system.⁷ Southern Pioneer's 2023
9 FBR adjustment resulted in a net \$914,833 increase to operating income for its retail
10 customers, which was allocated to each customer class based on the class' contribution to
11 base revenues and then, converted to a per kWh rate using 2023 historical energy sales.⁸

12 For the 34.5 kV sub-transmission system, Southern Pioneer calculated a DSC ratio
13 of 1.42 for the 2023 test year, resulting in a 0.18 variance. Multiplying this variance by
14 the projected 2023 debt service payments allocated to the 34.5 kV sub-transmission system
15 and then adding the true-up adjustment related to the sub-transmission system yielded a
16 net operating income increase of \$281,487.⁹ The net operating income increase was then
17 divided by the 2023 34.5 kV billing demand of 817,022 kW, resulting in a per kW
18 adjustment of \$0.34. When applied to Southern Pioneer's current LADS rate of \$4.00/kW,

⁶ See Exhibit 3, page 2, Line No. 58, Column (h) of the Application for the calculation of this net operating income increase.

⁷ Southern Pioneer allocated its 34.5 kV FBR adjustment based on its retail vs. wholesale customers' contribution to the total billing demand for its sub-transmission system.

⁸ See Exhibit 3, page 7 and Workpaper 3 (WP3) of the Application for the allocation of the \$914,833 retail FBR adjustment to the customer classes and the corresponding per kWh rate adjustments.

⁹ See Exhibit 3, page 2, Line No. 58, Column (g) of the Application for the calculation of this net operating income increase.

1 the resulting adjusted LADS rate increased to \$4.34/kW.¹⁰ Multiplying the 34.5 kV retail
2 billing demand of 569,453 kW by the \$0.34 per kW adjustment yielded a total revenue
3 increase of \$196,193 for retail customers related to the 34.5 kV sub-transmission system.
4 When added to the reduction for the distribution revenue requirement of \$718,640,
5 Southern Pioneer calculated a net revenue increase of \$914,833 (as discussed in previous
6 paragraph) for retail ratepayers.¹¹

8 **IV. Staff Adjustment**

9 **Q. Please discuss Staff's proposed adjustment to the FBR calculation.**

10 A. In Exhibit 12 of the Application, Southern Pioneer removed 50% or 100% of various
11 expenses related to dues, donations, scholarships, promotional items, sponsorships, etc.
12 Staff further reviewed the expenses in Exhibit 12 along with the full general ledger detail
13 for accounts 902 through 932 and determined that an additional \$28,545 of various
14 expenses related to coffee, drinks, gifts, holiday parties, gym memberships, etc. should be
15 disallowed.¹² These expenses are the result of activities or programs that are not necessary
16 to provide safe and reliable electric utility service to customers. This exclusion reduces the
17 net operating income adjustment for the distribution system from \$718,640 (in the original
18 Application) to \$644,269.¹³ After adding the 34.5 kV component of the retail revenue

¹⁰ Southern Pioneer's current LADS rate of \$4.00/kW was approved in Docket No. 23-SPEE-792-RTS. See the Order Approving Rate Adjustments issued in that Docket on July 27th, 2023, for the final approval of this rate. Also, see Exhibit 3, page 7 in the current Application for the calculation of the \$4.34/kW LADS rate.

¹¹ See Exhibit 3, page 7 of the Application for these calculations.

¹² See Staff Exhibits 2a and 2b for Staff's additional exclusions of expenses from Exhibit 12 and the general ledger detail for the 900 accounts. Specifically, Staff identified an additional \$20,384 of expenses from Exhibit 12 (Staff Exhibit 2a) and an additional \$8,162 of expenses from the general ledger detail (Staff Exhibit 2b) that should be disallowed, which totals \$28,545.

¹³ See column (h), lines 54-58 on page 2 of Staff Exhibit 1a for the calculation of the revised distribution system net operating income adjustment.

1 increase related to the 34.5 kV sub-transmission system (\$196,193), the final net revenue
2 increase for retail ratepayers amounts to \$840,462, a \$74,371 reduction from the original
3 net retail revenue increase of \$914,833 for retail customers.¹⁴ The \$840,462 increase is
4 then allocated to each customer class, resulting in updated per kWh FBR adjustments for
5 each class based on Staff's revised net retail revenue increase.¹⁵ Staff's adjustment has no
6 impact on the net operating income adjustment for the 34.5 kV system.¹⁶

7 **Q. Please explain why Staff is still proposing the full \$28,545 adjustment when the**
8 **adjustment has no impact on the 34.5 kV net operating income adjustment.**

9 A. While Staff's proposed adjustment will not affect the net operating income adjustments for
10 the 34.5 kV system, it will affect the true-up adjustment in next year's FBR filing. The
11 true-up adjustment is calculated by first dividing the actual debt service payments from the
12 prior calendar year (2023 in this case) by total debt service margins from last year's FBR
13 filing. The resulting DSC ratio is then netted against the 1.60 target DSC ratio. The
14 resulting variance is then multiplied by the actual prior year debt service payments which
15 produces a new net operating income adjustment. This net operating income adjustment
16 is then compared to the net operating income adjustment approved in last year's FBR filing,
17 with the difference being the true-up adjustment.¹⁷

¹⁴ See Staff Exhibit 1b, lines 6-13 for the revised calculation of the net retail revenue increase.

¹⁵ See Staff Exhibit 1b, lines 15-30 for the updated per kWh FBR adjustment calculations by rate class based on Staff's revised net retail revenue increase of \$840,642.

¹⁶ In calculating the net operating income adjustments, the DSC ratio adjustment required to meet the 1.60 DSC ratio target is rounded to two decimal places in the FBR template. In the original Application, the DSC ratio for the 34.5 kV system was approximately 1.42181, while the same DSC ratio after Staff's adjustment amounts to roughly 1.42200. When compared to the Debt Service Coverage ratio target of 1.60, the difference (the required DSC ratio adjustment) in both cases amounts to 0.18 when rounded to two decimal places. Therefore, the 34.5 kV net operating income adjustment is not affected by Staff's adjustment. See Staff Exhibit 1a, lines 54-58 for the calculations of both net operating income adjustments.

¹⁷ See Exhibit 3, Workpaper 8 (WP8) of the Application for the calculation of this year's true-up adjustment.

1 By removing the aforementioned \$28,545 of expenses from the current FBR
2 calculation, the total test year debt service margin related to the 34.5 kV system increases
3 from \$3,012,711 (in the Application) to \$3,013,109. This amount will be reflected in next
4 year's true-up adjustment since the true-up adjustment calculation divides actual debt
5 service payments from the prior calendar year by total debt service margins from the
6 previous year's FBR filing.¹⁸

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8 **V. Rate Design**

9 **Q. Please discuss Docket No. 24-SPEE-415-TAR and how this Docket is interrelated with**
10 **Southern Pioneer's current DSC/34.5kV-FBR filing.**

11 A. In Docket No. 24-SPEE-415-TAR (24-415 Docket), Southern Pioneer requested the
12 Commission's approval of various revenue neutral changes to its rate design and that the
13 rate design changes be implemented with the FBR rate adjustments approved in this
14 Docket.¹⁹ If these changes are approved by the Commission, along with Staff's proposed
15 per kWh FBR adjustments in the current 24-688 Docket, then the per kWh FBR
16 adjustments will need to be modified in order to be applied to the updated rate design
17 approved in the 24-415 Docket.²⁰ A final Order is due in both Dockets on or around July
18 30, 2024, so that both of the separately proposed per kWh FBR adjustments and rate design
19 changes can be implemented simultaneously, followed by the modification of the per kWh
20 FBR adjustments for the purpose of applying them to the new rate design. Staff concurs

¹⁸ See Staff Exhibits 1a-1d for the revised version of Exhibit 3 of the Application which includes Staff's adjustments highlighted in green. The amounts highlighted in yellow are the amounts that are affected by Staff's adjustments.

¹⁹ See Application for Southern Pioneer Electric Company filed on November 20, 2023, in the 24-415 Docket. Additionally, see Staff Exhibit 1b in the current Docket for Staff's proposed updated per kWh FBR adjustments.

²⁰ See Staff Exhibit 1b in the current Docket for Staff's proposed updated per kWh FBR adjustments.

1 with Southern Pioneer’s proposed approach and has conferred with Southern Pioneer
2 regarding possible methodologies for appropriately modifying the per kWh FBR
3 adjustments. This process is currently ongoing. However, Staff intends to continually
4 work with all parties involved in both Dockets to accomplish the concurrent approval of
5 both proposals.

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

7 A. Yes.

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STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Tim Rehagen, being duly sworn upon his oath deposes and states that he is a Senior Auditor for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Tim Rehagen
Senior Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 10 day of July, 2024.



Notary Public

My Appointment Expires: 4/28/25



NOTARY PUBLIC - State of Kansas
ANN M. MURPHY
My Appt. Expires 4/28/25

CERTIFICATE OF SERVICE

24-SPEE-688-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 12th day of July, 2024, to the following:

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