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Bob Kent, Director

Laura Kelly, Governor
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From: Bob Kent, Director
Date: January 1, 2026
Subject: **2026 Gas Market Adjustment Factor (MAF)**

The Market Adjustment Factor to be used for the 2026 Tax Year is

$$\mathbf{MAF = 0.95}$$

The factor reflects a 5% adjustment for market conditions anticipated over the course of the current tax year.

The MAF is to be multiplied by the prior year's net weighted average price per lease on Line 2, Section V of the Gas Assessment Rendition.