

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of)	
Missouri Gas Energy, a Division of)	
Southern Union Company for an Ac-)	
counting Authority Order Concerning)	GU-2005-0095
the Kansas Property Tax for Gas in)	
Storage)	

**APPLICATION FOR ORDER ALLOWING INTERVENTION OF
MIDWEST GAS USERS' ASSOCIATION**

Comes now MIDWEST GAS USERS ASSOCIATION ("Midwest") and pursuant to 4 C.S.R. 240-2.075 applies to intervene herein and become a party in the above matter. In support thereof, Midwest respectfully states:

1. Midwest is an unincorporated non-profit association consisting of and representing its membership of business concerns and corporations that are substantial users of natural gas at their plants situated in such states as Kansas, Missouri and Oklahoma. Numerous members have plants and facilities which are located in and consume natural gas within the State of Missouri. A listing of Midwest members and participants is attached as Appendix A.^{1/}

^{1/}Pursuant to 4 CSR 240-2.075(3), the attached listing includes Midwest members and companies that have at various times and in various matters participated through Midwest in proceedings in Missouri, Kansas and at the Federal Energy Regulatory Commission. Direct participation in a particular case varies depending on the nature of the case, the location and service area of the utility involved, and the impacts on and
(continued...)

2. Midwest's interest in proceedings affecting the rates, terms and conditions of large customer natural gas service has been repeatedly recognized by the Missouri Public Service Commission in permitting Midwest's intervention in proceedings affecting The Gas Service Company, its successors, KPL Gas Service Company, Western Resources and Missouri Gas Energy,^{2/} Aquila, Inc. (Missouri Public Service Company), AmerenUE and in numerous generic dockets involving the terms and conditions of natural gas transportation and purchased gas adjustment clauses for natural gas companies in the State of Missouri. Midwest's interest in proceedings affecting natural gas rates, and the terms and conditions of natural gas service and transportation service also has been recognized by the Federal Power Commission and its successor the Federal Energy Regulatory Commission in granting Midwest's intervention in numerous Natural Gas Act Section 4 and 5 dockets concerning Williams Natural Gas Pipeline Company (now Southern Star Central), Panhandle Eastern Pipeline Company, Riverside Pipeline (now Enbridge Inc.), and in generic dockets concerning the terms and conditions of natural gas

^{1/}(...continued)
circumstances of a particular member's operations. Present participants in this intervention are Archer Daniels Midland Company, Leggett & Platt Inc., EnerSys Inc., and ThyssenKrupp Stahl Co. and AAA Uniform and Linen Supply. Other participants' involvement and authorization is pending and is expected to be drawn from the attached listing. Midwest will identify these to the Commission and to any other parties.

^{2/} Midwest was an intervenor and active party in Missouri Gas Energy's recently concluded rate case, Case No. GR-2004-0209.

transportation service, including FERC Orders 436, 500, 451, 528, 636 and 637.

3. Missouri Gas Energy, a Division of Southern Union Corporation (MGE) recently concluded a general rate case before this Commission in GR-2004-0209. On October 12, 2004 MGE filed an application for an accounting authority order (AAO) to authorize deferred accounting treatment for certain Kansas property taxes related to the storage of natural gas. Midwest does not believe that any costs associated with storage gas inventories should be the responsibility of transportation customers, who do not receive supplies from MGE's storage. However, until that issue is resolved, Midwest is concerned that such costs could be applied to transportation customers. Moreover, review of the MGE application does not show this case is appropriate for the exceptional relief of an AAO.

4. As major customers of MGE, Midwest members and participants will or may be affected by the outcome of this docket to a material but as yet undetermined extent.

5. Because MGE transports gas for use by Midwest members under separate transportation rate schedules and because of the size and consumption patterns of Midwest's members, Midwest is in the special position of representing interests which will not and cannot be represented adequately by any other party and that are direct, immediate, and different from those of the general public. Therefore, it will aid the Commission and

protect the public interest that Midwest be permitted to intervene in this proceeding so as to protect these interests.

6. For purposes of 4 CSR 240-2.075(2), Midwest states that it is opposed to the discriminatory pricing of natural gas distribution services and expects to oppose the relief sought herein by MGE. Midwest also believes that the application for AAO is not appropriate in this circumstance and has separately indicated its support for the position of the Office of Public Counsel.

WHEREFORE, Midwest prays: (a) that Midwest be permitted to intervene herein and be made a party hereto with all rights to have notice of and participate in hearings to present evidence, cross-examine witnesses, file briefs and participate in

argument, should any be had; and (b) for all other needful and proper relief.

Respectfully submitted,

FINNEGAN, CONRAD & PETERSON, L.C.

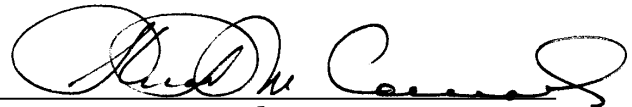


Stuart W. Conrad 23966
3100 Broadway, Suite 1209
Kansas City, Missouri 64111
(816) 753-1122
Facsimile (816) 756-0373
Internet: stucon@fcplaw.com

ATTORNEYS FOR MIDWEST GAS USERS'
ASSOCIATION

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing pleading by U.S. mail, postage prepaid addressed to all parties by their attorneys of record as disclosed by the pleadings and orders herein.



Stuart W. Conrad

Dated: October 28, 2004

APPENDIX A

A D Mohr Farms	Friskies Petcare Div. of
Ag Processing Inc a coopera-	Nestle' Inc.
tive	Frito Lay
ABB Power T & D Corporation	Folger's Coffee Co.
Alameda Plaza Inc. [Fairmont]	Gaines Foods
Alameda Towers	General Mills
American Bakeries Co.	Griffin Wheel
American Beauty Macaroni	GST Steel Company
Archer Daniels Midland Company	Guardian Management Inc.
Ark City Packing Co.	Gulf & Western Mfg.
Banquet Foods Corporation	Guys Foods Inc.
Baptist Medical Center	Hallmark Cards
Bayer Inc.	Hamm Asphalt Inc.
Bethany Hospital	Harvest Brand Inc.
Blueside Company	Hercules, Inc.
BMA	Hills Pet Food Division
Bowen Construction Co.	Hills Division of Riviana
Butler Manufacturing Co.	Hospital Linen Service
Cargill Inc.	Hudson Foods, Inc.
Carnation Can Co.	Hudson Farms
Castlegate Ind. Inc.	Hudson Food Protein
Certain-Teed Products Inc.	ICI Explosives USA, Inc.
Chesebrough-Ponds, Inc.	J C Nichols Co.
City of Osborne	Kansas City Terminal Railway
City of Holton	Koppers Co. Inc.
City of Minneapolis	Krause Milling Co.
City of Independence, Missouri	Lafarge Corporation
City of Palmyra	Lawrence Paper Company
City of Ottawa	Leggett & Platt Inc.
City of Beloit	M F A Milling
City of Baldwin	M K T Railroad
City of Ossawatimie	Hoeschst Marion Roussel
City of Sabetha	[Quintiles]
City of Horton	Maytag Corporation
City of Lincoln	McNally Pittsburg
City of Augusta	Medical Center of Independence
Coleman Alfalfa	Menorah Medical Center
Colgate Palmolive	Mid America Dairymen
Continental Baking Company	Midwest Conveyor
Cook Paint & Varnish	Midwest Grain Products
Corn Products Company	Milnot Compay
Danisco Cultor, Inc.	Mission Clay Products
Doanes Products	Missouri Steel Castings
Empire Cold Storage	Missouri Plating Co.
Fairbanks Morse Pump	Modine Manufacturing Company
Fairbanks Morse & Co.	National Starch Company
Fairmont C. C. Dairy	National ByProducts
Fasco Products, Inc.	North Kansas City Hospital
Faultless Laundry	O'Sullivan Industries
Ford Motor Co.	Owens Corning Fiberglas
Fox Run Apartments	PCS Nitrogen Co.
	Pet Milk Co.

Philadelphia Quartz Co.
Pittsburgh Corning Corporation
Proctor & Gamble Co.
Potash Corporation
Quaker Oats
Ralston Purina Co.
Reichhold Chemical Inc.
Research Hospital and Medical
Center
Reynolds Metals Co.
Rival Manufacturing Co.
Safeway Stores
Santa Fe Railroad
Sealright Mfg. Co.
Sears Roebuck & Co.
Seitz Foods Inc.
Southwest Oil & Grease
Sperry Vickers
St. John's Hospital
St. Joseph Light & Power
St. Joseph's Center
St. Francis Hospital
St. Mary's Hospital, St. Jo-
seph, Missouri
St. Joseph's Hospital
St. Lukes Hospital
Standard Refining
Steffen Dairy
Swift and Company
Swift Ind. Packing Co.
Teva Pharmaceuticals, Inc.
Thomas J. Lipton Inc.
Thompson Industries
ThyssenKrupp Stahl Co.
Tower Metal Products
Town of Carrolton
TransWorld Airlines [American
Airlines]
Trigen - Kansas City District
Trinity Lutheran Hospital
Trumbull Asphalt
U S Gypsum Co.
Vance Brothers Asphalt
W R Grace & Co.
W S Dickey Clay Products Co.
Wells Aluminum Inc.
Winchester Foods Inc.
Wire Rope Corporation of Amer-
ica