

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

In the Matter of the Application of)
Missouri Gas Energy for the Issuance of)
an Accounting Authority Relating to its)
Natural Gas Operations and for a)
Contingent Waiver of the Notice)
Requirement of 4 CSR 240-4.020(2).)

Case No. GU-2011-0392

JOINT LIST OF ISSUES

COMES NOW the Staff of the Missouri Public Service Commission, Missouri Gas Energy, and the Office of the Public Counsel, being all of the parties in this case, and jointly state as follows:

1. On October 4, 2011, the Missouri Public Service Commission (“Commission”) issued its *Notice of Hearing and Order Setting Procedural Schedule* (“Order”) which, *inter alia*, ordered the parties to file a List of Issues by November 17, 2011.

2. In response to the Commission’s *Order*, the parties jointly file the following:

List of Issues

- A. Should the Commission enter an order authorizing MGE to defer to Account 182.3, Other Regulatory Assets, actual incremental Operations & Maintenance and capital expenses incurred for repair, restoration, and rebuild activities associated with the May 22, 2011, Joplin tornado, including depreciation and carrying charges equal to MGE’s ongoing Allowance for Funds Used During Construction rates?
- B. Should the Commission enter an order authorizing MGE to defer to Account 182.3, Other Regulatory Assets, its loss of expected revenues related

to the May 22, 2011, tornado, including carrying charges equal to its ongoing Allowance for Funds Used During Construction rates?

C. If the Commission authorizes MGE to defer these amounts:

- a. When should MGE commence amortizing the deferred amounts to expense?
- b. Over what length of time should MGE amortize the deferred amounts to expense?

WHEREFORE the parties submit their List of Issues in response to the Commission's October 4, 2011, *Order*.

Respectfully submitted,

MISSOURI GAS ENERGY

/s/ Russell Mitten

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 17th day of November, 2011.

/s/ Robert S. Berlin