

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

In the Matter of Missouri Gas Energy and)
Its Tariff Filing to Implement a General Rate)
Increase for Natural Gas Service) **File No. GR-2009-0355**
Tariff No. YG-2009-0714

In the Matter of the Application of Missouri Gas Energy, a Division of Southern Union Company for an Accounting Authority Order Concerning Kansas Property Tax for Gas in Storage)
)
) **File No. GU-2010-0015**
)

ORDER CONSOLIDATING CASES

Issue Date: September 8, 2009

Effective Date: September 8, 2009

Missouri Gas Energy, a division of Southern Union Company (MGE), has filed tariffs to implement a general rate increase for its natural gas service. That matter is pending before the Commission in File No. GR-2009-0355. MGE has also filed an application seeking an accounting authority order authorizing deferred accounting treatment for new Kansas property taxes related to stored natural gas. That application is pending in File No. GU-2010-0015. On August 25, 2009, MGE filed a motion asking the Commission to consolidate the accounting authority order file into the rate case, so that it can be resolved along with the rate case. On September 3, the Commission's Staff responded to MGE's motion to consolidate, indicating it does not oppose consolidation. No other party to either case has responded to the motion.

Commission Rule 4 CSR 240-2.110(3) allows the Commission to consolidate pending actions involving related questions of law or fact. The issues in the AAO case are related to those in the rate case and can best be resolved as part of the rate case. Therefore, the cases shall be consolidated for all purposes. File No. GR-2009-0355 is

designated as the lead case and hereafter all pleadings filed in the consolidated case shall be filed in GR-2009-0355.

THE COMMISSION ORDERS THAT:

1. File No. GU-2010-0015 is consolidated with File No. GR-2009-0355. File No. GR-2009-0355 is designated as the lead case.
2. This order shall become effective immediately upon issuance.

BY THE COMMISSION

(S E A L)



Steven C. Reed
Secretary

Morris Woodruff, Chief Regulatory
Law Judge, by delegation of authority
pursuant to Section 386.240, RSMo 2000.

Dated at Jefferson City, Missouri,
on this 8th day of September, 2009.