



5. The Commission undoubtedly recognizes this argument is inappropriate and violates the Commission's rules and hearing procedures. Granting Spire Missouri's request to relitigate issues already finally submitted to the Commission for decision, would necessarily reopen the record for any other party to relitigate any or all of the issues that are now pending before the Commission for it to decide in these cases.

6. Further, the time has passed for Spire Missouri to unilaterally withdraw any issue from Commission decision. (Request at p. 3 (the GSI in the PGA)).

7. Public Counsel reiterates its recommendation in its January 25, 2018, response to the Commission's *Order Directing Filing of Adjustment Information Regarding the Tax Cuts and Jobs Act and Setting Procedural Dates* that the Commission order a Technical Conference in order to narrow the issues that may require Commission consideration.

8. In its January 23, 2018, signed Affidavit on Tax Reform ("Affidavit"), Spire Missouri caveats its ability to calculate the "actual effect of the Tax Law on a utility like Spire Missouri," noting:

Tax and audit professionals in the power and utilities industry are working diligently to interpret these changes, but this work is ongoing and incomplete; the Treasury Department has not issued guidance in several key areas, and the SEC has issued guidance that allows companies to implement changes over as much as 12 months. Given the very short timeframe allotted to the Company, we reiterate that the estimates provided are somewhat less refined than our typical filings. (Affidavit at p. 1).

9. Despite this caveat, in its Request, Spire Missouri indicates it has calculated the impact of the *Tax Cuts and Jobs Act* on certain "significant elements." Specifically, "the Company calculated its new tax expense using its own actual capital structure," and "in calculating the Tax Law benefit, Spire Missouri assumed the legacy pension asset was in rate base with the rest of the pension asset, resulting in a \$160.2 million pension asset." (Request at p. 3).

10. Since Spire Missouri has performed these calculations, Public Counsel requests the Commission order Spire Missouri to perform tax calculations quantifying the tax impacts of the *Tax Cuts and Jobs Act* on each of its positions and the positions of each of the other parties in reconciliation format, and file those quantifications with the Commission in these cases by no later than January 30, and provide Spire Missouri's tax calculations workpapers to the parties in their original format(s), with formulas intact.

11. If the Commission orders a hearing in these cases, the issues to be presented should be strictly limited to issues not already argued and submitted. In that regard the Commission should limit the hearing to presentation of currently known and measurable tax impacts of the *Tax Cuts and Jobs Act*.

**WHEREFORE**, OPC respectfully requests that any order instructing additional proceeding be limited to address the impacts of the federal corporate tax rate reduction and preclude further litigation on issues already argued and submitted to the Commission in case numbers GR-2017-0215 and GR-2017-0216, and that Spire Missouri be instructed to provide its tax calculation workpapers in their original format with formulas intact to the parties of these proceeding.

Respectfully submitted,

**/s/ Hampton Williams**

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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 26th day of January, 2018.

**/s/ Hampton Williams**