

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 10th day of October, 2018.

In the Matter of the Propriety of the)
Rate Schedules for Natural Gas Service of)
Summit Natural Gas of Missouri, Inc.)

File No. GR-2018-0230

**ORDER SCHEDULING A CONFERENCE REGARDING PROCEDURES
FOR CONSIDERATION OF AN ACCOUNTING AUTHORITY ORDER**

Issue Date: October 10, 2018

Effective Date: October 10, 2018

The Commission opened this case on February 21, 2018, at Staff’s request, to consider the propriety of the rates charged by Summit Natural Gas of Missouri, Inc. for natural gas service in light of the Tax Cuts and Jobs Act of 2017, which reduced the federal corporate income tax rate from 35 percent to 21 percent. In its order opening the case, the Commission ordered Summit to “quantify and track all impacts of the Tax Cuts and Jobs Act of 2017 potentially affecting natural gas service rates from January 1, 2018, going forward.”¹ In addition, the Commission ordered Summit to “quantify and track its excess protected and unprotected ADIT (accumulated deferred income tax) for possible future flow back to ratepayers, and shall advise the Commission how best such flow-back may be accomplished.”²

On September 27, Staff filed a motion asking the Commission to clarify its February 21 order to clearly indicate its intent that Summit not only quantify and track the financial

¹ Ordered Paragraph No. 2.

² Ordered Paragraph No. 3.

impact of the Tax Cuts and Jobs Act of 2017, but also defer those financial impacts from January 1, 2018 going forward to regulatory asset or regulatory liability accounts on its Missouri-regulated financial statements for possible future flow back to ratepayers. In the alternative, if the Commission finds that it did not intend to require that deferral in its February 21 order, Staff asks the Commission to make a deferral order at this time.

Summit responded to Staff's motion for clarification on October 3. Summit contends Staff's motion for clarification is really an unsupported motion asking the Commission to decide the ultimate merits of the case by issuing an accounting authority order without a factual basis in the record for doing so.

After considering Staff's motion and Summit's opposition to that motion, the Commission finds that the February 21 order was not a deferral order. The Commission will further consider the issuance of such an order. To that end, the Commission will schedule a procedural conference and will direct Summit to report its quantification of impacts of the Tax Cuts and Jobs Act of 2017, as well as its quantification of its excess protected and unprotected ADIT, to the most current date available.

THE COMMISSION ORDERS THAT:

1. No later than October 24, 2018, Summit shall file a report quantifying all impacts of the Tax Cuts and Jobs Act of 2017 potentially affecting natural gas service rates from January 1, 2018, going forward to the most current date available.

2. No later than October 24, 2018, Summit shall file a report quantifying the financial impact of the amortization of its excess protected and unprotected ADIT from January 1, 2018 going forward to the most current date for which such financial information is available.

3. A procedural conference is scheduled for October 25, 2018, at 10:00 a.m., at the Commission's office at the Governor Office Building, 200 Madison Street, Jefferson City, Missouri, Room 305. This building meets accessibility standards required by the Americans with Disabilities Act. If you need additional accommodations to participate in this conference, please call the Public Service Commission's Hotline at 1-800-392-4211 (voice) or Relay Missouri at 711 before the conference.

4. This order shall be effective when issued.



BY THE COMMISSION

A handwritten signature in black ink that reads "Morris L. Woodruff". The signature is written in a cursive, flowing style.

Morris L. Woodruff
Secretary

Silvey, Chm., Kenney, Hall, Rupp, and
Coleman, CC., concur.

Pridgin, Deputy Chief Regulatory Law Judge

STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 10th day of October 2018.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

October 10, 2018

File/Case No. GR-2018-0230

**Missouri Public Service
Commission**

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Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,



**Morris L. Woodruff
Secretary**

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.