



*State ex rel. Midwest Gas Users' Association v. Public Service Commission*<sup>1</sup> and *State ex rel. Hotel Continental v. Burton*<sup>2</sup> would allow the Commission to order a reduction in utility rates without considering all relevant factors in an extended general rate case.

The Commission will open this file and direct Empire to respond as requested by Staff.

**THE COMMISSION ORDERS THAT:**

1. No later than March 19, 2018, Empire shall show cause, if any, why the Commission should not order it to promptly file tariffs reducing its rates for every class and category of natural gas service to reflect the percentage reduction in its federal-state effective income tax rate.

2. Empire shall 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.

3. Empire shall quantify and track its excess protected and unprotected ADIT for possible future flow back to ratepayers, and shall advise the Commission how best such flow-back may be accomplished.

4. Empire shall, as part of its response to this order to show cause, advise the Commission as to its position on whether the impact of the Tax Cuts and Jobs Act of 2017 is like the gross receipts tax analyzed in *Hotel Continental* and the natural gas commodity costs considered in *Midwest Gas Users' Association*, such that the Commission may order a reduction in utility rates without considering all relevant factors in an extended general rate case.

5. Empire shall, as part of its response to this order to show cause, identify and

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<sup>1</sup> 976 S.W.2d 470 (Mo. App. W.D. 1998).

quantify all other impacts of the Tax Cuts and Jobs Act of 2017 on its natural gas rates not otherwise addressed in this order.

6. The Commission's Data Center shall send a copy of this notice and order to the county commission of each county within Empire's service area. The Commission's Public Policy and Outreach Department shall make notice of this order available to the members of the General Assembly representing Empire's service area and the news media serving Empire's service area.

7. Any party wishing to apply to intervene shall file an appropriate motion no later than March 5, 2018, by transmitting it to:

Morris L. Woodruff, Secretary  
Missouri Public Service Commission  
Post Office Box 360  
Jefferson City, Missouri 65102-0360

or by using the Commission's Electronic Filing and Information System.

8. This order shall be effective when issued.

**BY THE COMMISSION**



A handwritten signature in black ink that reads "Morris L. Woodruff".

Morris L. Woodruff  
Secretary

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<sup>2</sup> 334 S.W.2d 75 (Mo. 1960).

Morris L. Woodruff, Chief Regulatory  
Law Judge, by delegation of authority  
pursuant to Section 386.240, RSMo 2016.

Dated at Jefferson City, Missouri,  
on this 21<sup>st</sup> day of February, 2018.

**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 21<sup>st</sup> day of February 2018.



  
**Morris L. Woodruff**  
**Secretary**

**MISSOURI PUBLIC SERVICE COMMISSION**

**February 21, 2018**

**File/Case No. GR-2018-0229**

**Missouri Public Service Commission**  
Staff Counsel Department  
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Jefferson City, MO 65102  
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**County of Andrew, Missouri**  
County Commission Clerk  
Andrew County Courthouse  
P.O. Box 206  
Savannah, MO 64485

**County of Atchison, Missouri**  
County Commission Clerk  
400 S. Washington - Atchison  
County Courthouse  
P.O. Box 280  
Rock Port, MO 64482

**County of Chariton, Missouri**  
County Commission Clerk  
306 S. Cherry  
Chariton County Courthouse  
Keytesville, MO 65261

**County of Cooper, Missouri**  
County Commission Clerk  
200 Main Street, Room 23  
Cooper County Courthouse  
Boonville, MO 65233

**County of Grundy, Missouri**  
County Commission Clerk  
700 Main, 2nd Floor  
Grundy County Courthouse  
Trenton, MO 64683

**County of Henry, Missouri**  
County Commission Clerk  
100 W. Franklin Street  
Henry County Courthouse  
Clinton, MO 64735

**County of Holt, Missouri**  
County Commission Clerk  
102 Nodaway, Holt County  
Courthouse  
P.O. Box 437  
Oregon, MO 64473

**County of Howard, Missouri**  
County Commission Clerk  
1 Courthouse Sq.  
Howard County Courthouse  
Fayette, MO 65248

**County of Johnson, Missouri**  
County Commission Clerk  
300 N. Holden  
Johnson County Courthouse  
Warrensburg, MO 64093

**County of Lafayette, Missouri**  
County Commission Clerk  
1001 Main St., Rm. 103  
Lafayette County Courthouse  
Lexington, MO 64067

**County of Linn, Missouri**  
County Commission Clerk  
108 N High, Rm 102  
PO Box 92  
Linneus, MO 64653

**County of Livingston, Missouri**  
County Commission Clerk  
700 Webster St., Ste. 10  
Livingston County Courthouse  
Chillicothe, MO 64601

**County of Morgan, Missouri**  
County Commission Clerk  
100 E Newton St.  
Morgan County Courthouse  
Versailles, MO 65075

**County of Nodaway, Missouri**  
County Commission Clerk  
403 N. Market St. Ste. 105  
Maryville, MO 64468-1614

**County of Pettis, Missouri**  
County Commission Clerk  
415 S. Ohio  
Pettis County Courthouse  
Sedalia, MO 65301

**County of Platte, Missouri**  
County Commission Clerk  
415 Third St., Ste. 30  
Platte County Administration Bldg.  
Platte City, MO 64079

**County of Ray, Missouri**  
County Commission Clerk  
100 W Main  
Ray County Courthouse  
Richmond, MO 64085

**County of Saline, Missouri**  
County Commission Clerk  
19 East Arrow  
Saline County Courthouse  
Marshall, MO 65340

**County of Vernon, Missouri**  
County Commission Clerk  
100 W. Cherry, Suite 6  
Vernon County Courthouse  
Nevada, MO 64772

**Empire District Gas Company,  
The**  
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**Empire District Gas Company,  
The**  
Dean L Cooper  
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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***

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