BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Propriety of the)	
Rate Schedules for Natural Gas Service of)	File No. GR-2018-0230
Summit Natural Gas of Missouri, Inc.)	

POSITION STATEMENTS OF THE OFFICE OF THE PUBLIC COUNSEL

COMES NOW the Office of the Public Counsel and for its *Statement of Positions* in this case states as follows:

ISSUES:

A. Should the Commission authorize an Accounting Authority Order ("AAO") that requires Summit to defer as a regulatory liability all amounts associated with the reduced level of federal corporate income tax expense pertaining to its natural gas rates starting January 1, 2018?

PUBLIC COUNSEL'S POSITION:

Yes. Public Counsel's position is the same as the Commission Staff's recommendation, that the Commission should authorize an AAO.

B. How should the Commission treat Summit's excess accumulated deferred income tax ("ADIT") balances resulting from the TCJA?

PUBLIC COUNSEL'S POSITION:

Public Counsel agrees with the Staff position and Staff's explanation of its position.

WHEREFORE, the Office of the Public Counsel hereby submits its Statement of Positions on the Issues.

Respectfully submitted,
OFFICE OF THE PUBLIC COUNSEL

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CERTIFICATE OF SERVICE

I hereby certify that copies of the forgoing have been mailed, emailed, or hand-delivered to all counsel of record this 7^{th} day of May, 2019.