

*State ex rel. Midwest Gas Users' Association v. Public Service Commission*¹ and *State ex rel. Hotel Continental v. Burton*² 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 Summit to respond as requested by Staff.

THE COMMISSION ORDERS THAT:

1. No later than March 19, 2018, Summit 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. Summit 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. Summit 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. Summit 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. Summit shall, as part of its response to this order to show cause, identify and

¹ 976 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 each party to Summit's most recent general rate case – GR-2014-0086 - and to the county commission of each county within Summit'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 Summit's service area and the news media serving Summit'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". The signature is written in a cursive style.

Morris L. Woodruff
Secretary

² 334 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 21st 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 21st day of February 2018.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

February 21, 2018

File/Case No. GR-2018-0230

Missouri Public Service Commission
Staff Counsel Department
200 Madison Street, Suite 800
P.O. Box 360
Jefferson City, MO 65102
staffcounselerservice@psc.mo.gov

Office of the Public Counsel
Hampton Williams
200 Madison Street, Suite 650
P.O. Box 2230
Jefferson City, MO 65102
opcservice@ded.mo.gov

County of Benton, Missouri
County Commission Clerk
316 Van Buren Street - Benton
County Courthouse
P.O. Box 1238
Warsaw, MO 65355

County of Caldwell, Missouri
County Commission Clerk
PO Box 67
49 E Main, Caldwell County
Courthouse
Kingston, MO 64650

County of Camden, Missouri
County Commission Clerk
1 Court Circle, Ste. 2
Camdenton, MO 65020

County of Daviess, Missouri
County Commission Clerk
102 N Main
Daviess County Courthouse
Gallatin, MO 64640

County of Douglas, Missouri
County Commission Clerk
203 S.E. Second Ave., Douglas
County Courthouse
P.O. Box 398
Ava, MO 65608

County of Greene, Missouri
County Commission Clerk
940 Boonville, Rm. 113
Greene County Courthouse
Springfield, MO 65802

County of Harrison, Missouri
County Commission Clerk
1500 Main, Harrison County
Courthouse
P.O. Box 525
Bethany, MO 64424

County of Howell, Missouri
County Commission Clerk
35 Court Square, Room 200
West Plains, MO 65775

County of Laclede, Missouri
County Commission Clerk
200 N. Adams Ave.
Laclede County Government
Center
Lebanon, MO 65536

County of Lawrence, Missouri
County Commission Clerk
1 E Courthouse Sq., Ste. 101
Lawrence County Courthouse
Mt. Vernon, MO 65712

County of Miller, Missouri
County Commission Clerk
2001 Hwy. 52, Miller County
Courthouse
PO Box 12
Tuscumbia, MO 65082

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

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

County of Stone, Missouri
County Commission Clerk
PO Box 45
Stone County Courthouse
Galena, MO 65656

County of Taney, Missouri
County Commission Clerk
266-A Main Street, Taney County
Courthouse Annex
PO Box 156
Forsyth, MO 65653

County of Texas, Missouri
County Commission Clerk
210 N. Grand
Texas County Courthouse
Houston, MO 65483

County of Webster, Missouri
County Commission Clerk
101 S. Crittendon St., Rm. 11
Webster County Courthouse
Marshfield, MO 65706

County of Wright, Missouri
County Commission Clerk
125 Court Square, Wright County
Courthouse
P.O. Box 98
Hartville, MO 65667

Missouri Division of Energy
Legal Department
301 W. High St., Room 720
P.O. Box 1766
Jefferson City, MO 65102

**Missouri Propane Gas
Association**
Legal Department
4110 Country Club Drive
Jefferson City, MO 65109

**Missouri School Boards'
Association**
Legal Department
2100 I-70 Drive Southwest
Columbia, MO 65203

**Summit Natural Gas of
Missouri, Inc.**
Legal Department
7810 Shaffer Parkway #120
Littleton, CO 80127

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.