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.)	

LIST OF ISSUES, LIST AND ORDER OF WITNESSES AND ORDER OF CROSS-EXAMINATION

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and on behalf of itself, Summit Natural Gas of Missouri, Inc. ("Summit" or "Company"), and the Office of the Public Counsel ("OPC") (collectively the "Parties")¹, pursuant to the Commission's January 23rd *Order Setting Procedural Schedule*, presents the *List of Issues, List and Order of Witnesses and Order of Cross-Examination*:

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

¹ On February 13, 2019, the Commission issued an order granting the Missouri School Boards' Association's motion to be dismissed from this docket. (EFIS Item No. 26). On May 2, 2019, the Commission granted Renew Missouri Advocates d/b/a Renew Missouri's motion to be dismissed from this docket. (EFIS Item No. 34).

List of Witnesses and Order in which they will take the stand:

A. Staff's Witness

Amanda McMellen

B. OPC's Witness

John Riley

C. Summit's Witness

Steven Birchfield

Order of Cross-Examination:

A. Staff's Witness

OPC

Summit

B. OPC's Witness

Staff

Summit

C. Summit's Witness

Staff

OPC

The Parties suggest opening statements be given in the following order: Staff, OPC, Summit.

WHEREFORE, Staff submits this List of Issues, List and Order of Witnesses and Order of Cross-Examination as set forth above on behalf of the Parties to this case as directed by the Commission.

Respectfully submitted,

/s/ Robert S. Berlin

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to counsel for parties of record this 3rd day of May, 2019.

/s/ Robert S. Berlin