

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)
Union Electric Company, Doing Business as)
Ameren Missouri)

File No. GR-2018-0227

ORDER OPENING RATE CASE, DIRECTING NOTICE, ESTABLISHING TIME TO INTERVENE, AND REQUIRING COMPANY TO SHOW CAUSE WHY ITS RATES SHOULD NOT BE ADJUSTED

Issue Date: February 21, 2018

Effective Date: February 21, 2018

The Commission's Staff filed a motion on February 16, 2018, asking the Commission to open a rate case to consider the rates charged by Union Electric Company, d/b/a Ameren Missouri for natural gas service. Staff's motion explains that Ameren Missouri's existing rate schedules may no longer be just and reasonable in light of the recently enacted Tax Cuts and Jobs Act of 2017, which reduced the federal corporate income tax rate from 35 percent to 21 percent.

Staff asks the Commission to order Ameren Missouri to show cause why the Commission should not order it to promptly file tariffs to reduce its rates for every class and category of service to reflect the percentage reduction in its federal-state effective income tax rate. In addition, Staff asks the Commission to direct Ameren Missouri to quantify and track all natural gas rate impacts resulting from the Tax Cuts and Jobs Act of 2017. Staff also asks the Commission to order Ameren Missouri to quantify and track its excess protected and unprotected Accumulated Deferred Income Tax (ADIT) for possible future flow-back to ratepayers, and to advise the Commission how such flow-back may best be accomplished. Finally, Staff asks the Commission to direct Ameren Missouri to state its

position on whether the court decisions in *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 Ameren Missouri to respond as requested by Staff.

THE COMMISSION ORDERS THAT:

1. No later than March 19, 2018, Ameren Missouri 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. Ameren Missouri 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. Ameren Missouri 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. Ameren Missouri 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

¹ 976 S.W.2d 470 (Mo. App. W.D. 1998).

general rate case.

5. Ameren Missouri shall, as part of its response to this order to show cause, identify and 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 Ameren Missouri's most recent general rate case – GR-2010-0363 - and to the county commission of each county within Ameren Missouri'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 Ameren Missouri's service area and the news media serving Ameren Missouri'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 cursive script that reads "Morris L. Woodruff".

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.

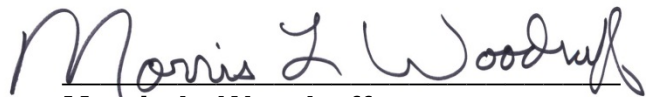
STATE OF MISSOURI

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-2018-0227

**Missouri Public Service
Commission**

Staff Counsel Department
200 Madison Street, Suite 800
P.O. Box 360
Jefferson City, MO 65102
staffcounsel@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 Adair, Missouri

County Commission Clerk
106 W. Washington Street, 2nd Fl.
Kirksville, MO 63501

County of Bollinger, Missouri

County Commission Clerk
204 High - Bollinger County
Courthouse
Suite 5
Marble Hill, MO 63764

County of Boone, Missouri

County Commission Clerk
801 E. Walnut, Rm. 236
Boone County Government Center
Columbia, MO 65201

County of Butler, Missouri

County Commission Clerk
100 N. Main, Room 202
Butler County Courthouse
Poplar Bluff, MO 63901

County of Callaway, Missouri

County Commission Clerk
10 E Fifth St.
Callaway County Courthouse
Fulton, MO 65251

County of Cape Girardeau, Missouri

County Commission Clerk
1 Barton Square
Cape Girardeau County
Administration Bldg.
Jackson, MO 63755

County of Cole, Missouri

County Commission Clerk
311 E High St., Rm 201
Cole County Courthouse Annex
Jefferson City, MO 65101

County of Cooper, Missouri

County Commission Clerk
200 Main Street, Room 23
Cooper County Courthouse
Boonville, MO 65233
ccclerk@classicnet.net

County of Dent, Missouri

County Commission Clerk
400 N. Main Street
Dent County Courthouse
Salem, MO 65560

County of Gasconade, Missouri

County Commission Clerk
119 E. First Street, Ste. 2
Gasconade County Courthouse
Hermann, MO 65041

County of Howard, Missouri

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

County of Lincoln, Missouri

County Commission Clerk
201 Main St.
Lincoln County Courthouse
Troy, MO 63379

County of Miller, Missouri

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

County of Moniteau, Missouri

County Commission Clerk
Moniteau County Courthouse,
200 E Main, Room 106
California, MO 65018
monitcclk@yahoo.com

County of Montgomery, Missouri

County Commission Clerk
211 E Third St.
Montgomery City, MO 63361

County of Morgan, Missouri

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

County of Phelps, Missouri
County Commission Clerk
200 N. Main Street, Suite 102
Phelps County Courthouse
Rolla, MO 65401

County of Pike, Missouri
County Commission Clerk
115 W Main
Pike County Courthouse
Bowling Green, MO 63334

County of Ralls, Missouri
County Commission Clerk
311 S Main, Ralls County Courthouse
PO Box 400
New London, MO 63459

County of Randolph, Missouri
County Commission Clerk
110 S. Main St.
Randolph County Courthouse
Huntsville, MO 65259
rancoclerk@hotmail.com

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

County of Scott, Missouri
County Commission Clerk
131 S Winchester, Scott County
Courthouse
PO Box 188
Benton, MO 63736

County of St. Charles, Missouri
County Commission Clerk
201 North Second Street, Room 541
c/o County Registrar
St. Charles, MO 63301
Registrar@sccmo.org

County of Stoddard, Missouri
County Commission Clerk
316 S Prairie
PO Box 110
Bloomfield, MO 63825

County of Warren, Missouri
County Commission Clerk
101 Mockingbird Ln. Ste. 300
Warrenton, MO 63383

**Missouri Department of Natural
Resources**
Legal Department
1101 Riverside Drive
P.O. Box 176
Jefferson City, MO 65102-0176

Union Electric Company
Legal Department
1901 Chouteau Avenue
P.O. Box 66149, Mail Code 1310
St. Louis, MO 63166
AmerenMOService@ameren.com

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.