

MEMORANDUM

To: C. Gene Fee, Hearing Examiner
From: William K. Haas, ^{WKH}Assistant General Counsel
Re: Case No. AO-87-48
Date: September 26, 1990

Case No. AO-87-48 was established November 3, 1986, to investigate the revenue effects of the Tax Reform Act of 1986 (TRA) on Missouri utilities subject to the jurisdiction of the Commission.

There have been no audit activities related specifically to this docket for at least a year, and the Staff has no plans to initiate such activities in the foreseeable future. As a result, the Staff recommends that Case No. AO-87-48 be closed. In the event further TRA investigations are necessary in the future, Staff will request a new docket be opened.

WKH:nsh

cc: Case papers ✓

FILED
SEP 26 1990
PUBLIC SERVICE COMMISSION

168.

STATE OF MISSOURI, ex rel.
 AMERICAN-NATIONAL CAN COMPANY,
 THE DOE RUN COMPANY,
 DUNDEE CEMENT COMPANY,
 EMERSON ELECTRIC COMPANY,
 FORD MOTOR COMPANY,
 GENERAL MOTORS CORPORATION
 MALLINCKRODT, INC.,
 McDONNELL DOUGLAS CORPORATION,
 MONSANTO COMPANY,
 NOOTER CORPORATION,
 PPG INDUSTRIES, INC.
 PEA RIDGE IRON ORE COMPANY,)
 PROCTOR & GAMBLE MANUFACTURING)
 COMPANY, ans)
 RIVER CEMENT COMPANY,)
)
 and)
)
 STATE OF MISSOURI, ex rel.)
 ANHEUSER-BUSCH, INC.,)
)
 Relators,)
)
 v.)
)
 PUBLIC SERVICE COMMISSION OF)
 MISSOURI,)

Case No. CV187-1106CC

Respondents.

Commission Case No. AO-87-48

09/22/87	Writ of Review
10/22/87	Return to Writ of Review
10/22/87	Stipulation to Shorten the Record
10/22/87	Notice of Completion of Return to Writ of Review
11/08/89	Voluntary Dismissal Motion

IN THE CIRCUIT COURT OF COLE COUNTY
STATE OF MISSOURI

STATE OF MISSOURI, EX REL.)
AMERICAN-NATIONAL CAN COMPANY,)
THE DOE RUN COMPANY,)
DUNDEE CEMENT COMPANY,)
EMERSON ELECTRIC COMPANY,)
FORD MOTOR COMPANY,)
GENERAL MOTORS CORPORATION)
MALLINCKRODT, INC.,)
MCDONNELL DOUGLAS CORPORATION,)
MONSANTO COMPANY,)
NOOTER CORPORATION,)
PPG INDUSTRIES, INC.)
PEA RIDGE IRON ORE COMPANY)
PROCTER & GAMBLE MANUFACTURING)
COMPANY, and)
RIVER CEMENT COMPANY,)

and)

STATE OF MISSOURI, EX REL.)
ANHEUSER-BUSCH, INC.,)

Relators,)

vs.)

PUBLIC SERVICE COMMISSION OF)
MISSOURI,)

Respondent.)

RECEIVED
SEP 23 1987
COLE COUNTY
SHERIFF'S OFFICE

No. CU187-110600

Division No. II

WRIT OF REVIEW

STATE OF MISSOURI

TO: THE PUBLIC SERVICE COMMISSION OF MISSOURI

The State of Missouri, at the relation of Relators,
American National Can Company, The Doe Run Company, Dundee
Cement Company, Emerson Electric Company, Ford Motor
Company, General Motors Corporation, Mallinckrodt, Inc.,
McDonnell Douglas Corporation, Monsanto Company, Nooter

Corporation, Pea Ridge Iron Ore Company, PPG Industries, Inc., Procter & Gamble Manufacturing Company, and River Cement Company ("Monsanto, et al.") and Relator Anheuser-Busch, Inc. ("Anheuser-Busch"), having filed a Petition for Writ of Review, a copy of which is attached hereto and incorporated by reference herein, in Case No. AO-87-48, and this Court being informed in the premises, it is:

ORDERED AND ADJUDGED by the undersigned Judge of this Circuit Court that the Public Service Commission of Missouri certify full, and return to the Circuit Court of Cole County, Missouri, within thirty (30) days of the issuance of this writ, a full, true, and complete copy of the record in Case No. AO-87-48 including the transcript of the evidence, all exhibits or copies thereof introduced, the pleadings filed, all orders issued therein, and all other records the Respondent considered in said case, to the end that the Circuit Court of Cole County, Missouri may adjudge upon the regularity of said proceedings and determine the lawfulness and reasonableness of the Report and Order, and to the end that this Court may make such further and other orders herein as may be meet and proper.

IN WITNESS WHEREOF, I have hereunto signed my name this 22nd day of September, 1987.

Bryan H. Linder By: S.V.
Circuit Judge

IN THE CIRCUIT COURT OF COLE COUNTY

STATE OF MISSOURI

STATE OF MISSOURI EX REL.,)
AMERICAN-NATIONAL CAN COMPANY, THE)
DOE RUN COMPANY, DUNDEE CEMENT)
COMPANY, EMERSON ELECTRIC COMPANY,)
FORD MOTOR COMPANY, GENERAL MOTORS)
CORPORATION, MALLINCKRODT, INC.,)
McDONNELL DOUGLAS CORPORATION,)
MONSANTO COMPANY, NOOTER)
CORPORATION, PPG INDUSTRIES, INC.,)
PEA RIDGE IRON ORE COMPANY,)
PROCTOR & GAMBLE MANUFACTURING)
COMPANY, and RIVER CEMENT COMPANY.)

and)

STATE OF MISSOURI, EX REL.)
ANHEUSER-BUSCH, INC.,)

Relators,)

vs.)

Case No. CV187-1106cc
Division No. II

PUBLIC SERVICE COMMISSION)
OF THE STATE OF MISSOURI,)

Respondent.)

RETURN TO WRIT OF REVIEW

Comes now the Public Service Commission of Missouri and in obedience to the Writ of Review issued out of the Circuit Court of Cole County, Missouri, and in the above-entitled cause and in accordance with the Stipulation to Shorten the Record, for its return thereto, herewith transmits to the honorable Circuit Court of Cole County, Missouri, a full and complete transcript of the record relating to Union Electric Company as agreed to in said Stipulation in the cause numbered A0-87-48 and entitled:

In the Matter of the Investigation of the Revenue Effects Upon Missouri Utilities of the Tax Reform Act of 1986.

as the same appears on file and of record in the office of said Commission.

Done at Jefferson City, Missouri, this 22nd day of October,
1987.

MISSOURI PUBLIC SERVICE COMMISSION

William D. Stearns
By Chairman

IN THE CIRCUIT COURT OF COLE COUNTY
STATE OF MISSOURI

STATE OF MISSOURI, EX REL.)
AMERICAN-NATIONAL CAN COMPANY, THE)
DOE RUN COMPANY, DUNDEE CEMENT)
COMPANY, EMERSON ELECTRIC COMPANY,)
FORD MOTOR COMPANY, GENERAL MOTORS)
CORPORATION, MALLINCKRODT, INC.,)
McDONNELL DOUGLAS CORPORATION,)
MONSANTO COMPANY, NOOTER)
CORPORATION, PPG INDUSTRIES, INC.,)
PEA RIDGE IRON ORE COMPANY,)
PROCTOR & GAMBLE MANUFACTURING)
COMPANY, and RIVER CEMENT COMPANY.)

and)

STATE OF MISSOURI, EX REL,)
ANHEUSER-BUSCH, INC.,)

Relators,)

vs.)

PUBLIC SERVICE COMMISSION OF)
MISSOURI,)

Respondent.)

Case No. CV187-1106cc
Division No. II

STIPULATION TO SHORTEN THE RECORD

Comes now the Public Service Commission of Missouri ("Commission"), American-National Can Company, The Doe Run Company, Dundee Cement Company, Emerson Electric Company, Ford Motor Company, General Motors Corporation, Mallinckrodt, Inc., McDonnell Douglas Corporation, Monsanto Company, Nooter Corporation, PPG Industries, Inc., Pea Ridge Iron Ore Company, Proctor & Gamble Manufacturing Company, River Cement Company, and Anheuser-Busch, Inc., and pursuant to Supreme Court Rule 100.01 and Section 536.130, RSMo 1986, stipulate and agree that:

1. This is an appeal of an Order of the Commission. The records in Commission Case No. AO-87-48 concern the revenue effects of the Tax Reform Act of 1986 upon all Missouri utilities, except very small companies. The issues raised on this review deal with Union Electric Company only.

2. The record before the Commission is voluminous, and includes a large amount of material not related to the issues on appeal in this proceeding.

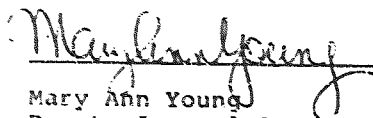
3. Pursuant to Section 536.130, parties may agree to file in the reviewing court only parts of the record, proceedings, and evidence before the agency.

4. The majority of the record, proceedings, and evidence from Case No. AO-87-48, except for the portion relating to Union Electric Company, are not essential to a decision of the questions presented in review.

5. The record, proceedings, and evidence relating to Union Electric Company from Case No. AO-87-48 shall be certified by the Commission to the reviewing court. The materials to be certified are listed on Appendix A.

6. The undersigned parties reserve the right to designate additional specific portions of the record in Public Service Commission Docket No. AO-87-48 for certification and inclusion into the record before this Court at a later date as deemed necessary by each party.


Respectfully submitted,


Mary Ann Young
Deputy General Counsel

Attorney for the Staff of the
Missouri Public Service
Commission
P.O. Box 360
Jefferson City, MO 65102
(314) 751-7485

PEPER, MARTIN, JENSEN, MAICHEL
and HETLAGE

Dated: October 21, 1987

By 
Robert C. Johnson #15755
Stephen J. Cassin #34303
720 Olive Street, 24th Floor
St. Louis, Missouri 63101
(314) 421-3850

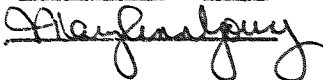
Attorneys for Monsanto Company,
et al.

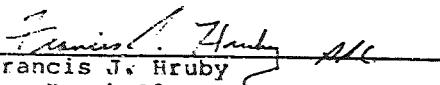
ANHEUSER-BUSCH, INC.

CERTIFICATE OF SERVICE

I hereby certify that
copies of the foregoing
have been mailed or hand-
delivered to all parties of
record on this 22nd day of

October, 19 87



By 
Francis J. Hruby
One Busch Place
St. Louis, MO 63118
(314) 557-3203

Attorney for Anheuser-Busch, Inc.

DOCUMENTS TO BE CERTIFIED
FROM
CASE NO. AO-87-48

1. Order Establishing Docket (11-3-86)
2. Motion for Extension of Time and for Modification of Filing Requirements (Union Electric) (12-12-86)
3. Application for Intervention (Monsanto, et al.) (12-12-86)
4. Application for Intervention (Anheuser-Busch) (12-12-86)
5. Application for Intervention (Doe Run Company, et al.) (12-15-86)
6. Order (granting extensions of time) (12-17-86)
7. Response of Union Electric Company (12-22-86)
8. Request for Leave to File Comments (Monsanto, et al. and Anheuser-Busch) (1-5-87)
9. Order Granting Applications to Intervene (1-9-87)
10. Comments of the Office of the Public Counsel (1-9-87)
11. Comments of the Staff of the Missouri Public Service Commission (1-9-87)
12. Comments of Industrial Intervenors Monsanto, et al., on the Revenue Effects upon Missouri Utilities of the Tax Reform Act of 1986 (1-13-87)
13. Application for Intervention (American-National Can, et al.) (1-22-87)
14. Order Addressing Comments, Granting Interventions and Extending Filing Dates (1-30-87)
15. Verified Motion of Union Electric Company for Waiver of Filing the Calendar Year 1986 Cost of Service Data (2-4-87)
16. Response of Union Electric to Commission Order regarding water utility operations (2-13-87)
17. Staff's Response to the Verified Motion of Union Electric Company for Waiver of Filing the Calendar Year 1986 Cost of Service Data (2-13-87)
18. Order (granting UE waiver) (2-20-87)
19. Motion to Take Administrative Notice (UE regarding gas operations (3-2-87)

20. Motion to Suspend Phase-In Tariffs (Doe Run Company, et al.) (3-5-87)
21. Response of Arkansas Power & Light Company to Motion to Suspend Phase-In Tariffs (3-9-87)
22. Response of Union Electric Company to Motion of Doe Run Company, et al. to Suspend Phase-In Tariffs of Arkansas Power & Light Company (3-12-87)
23. Response to Motion to Suspend Phase-In Tariffs (Staff) (3-12-87)
24. Order Denying Motion (to suspend phase-in tariffs) (3-18-87)
25. Intervenor's Reply to Staff's Response to Motion to Suspend Phase-In Tariffs (Doe Run Co., et al.) (3-19-87)
26. Intervenor's Reply to the Response of Union Electric Company to the Motion of Doe Run Company, et al. to Suspend Phase-In Tariffs of Arkansas Power & Light Company (Doe Run Co., et al.) (3-19-87)
27. Motion to Revise Rate Phase-In Plan, and to Allow Tariffs to Become Effective on Less than 30 Days Notice (Union Electric) (3-24-87)
28. Order (objections to UE's Motion should be filed by 3/31/87) (3-26-87)
29. Protest and Motion by Intervenor Monsanto Co., et al. and Intervenor Anheuser-Busch, Inc., to Suspend the Operation of Union Electric Company's Tariffs (3-30-87)
30. Informational Response of Laclede Gas Company to Union Electric Company's Motion to Revise Rate Phase-In Plan, and to Allow Tariffs to Become Effective on Less than 30 Days Notice (3-31-87)
31. Order Granting Motion (to revise rate phase-in plan) (4-3-87)
32. Reply of Union Electric Company to Informational Response of Laclede Gas Company (4-3-87)
33. Response of Union Electric Company to Protest and Motion by Intervenor Monsanto Co., et al. and Intervenor Anheuser-Busch, Inc., to Suspend the Operation of Union Electric Company's Tariffs (4-3-87)
34. Application of Intervenor Monsanto Co., et al. and Intervenor Anheuser-Busch, Inc., for Rehearing (4-10-87)
35. Order (concerning various matters including Union Electric's gas business) (4-22-87)
36. Order Denying Application for Rehearing (8-5-87)

IN THE CIRCUIT COURT OF COLE COUNTY

STATE OF MISSOURI

STATE OF MISSOURI, EX REL.,)
AMERICAN-NATIONAL CAN COMPANY, THE)
DOE RUN COMPANY, DUNDEE CEMENT)
COMPANY, EMERSON ELECTRIC COMPANY,)
FORD MOTOR COMPANY, GENERAL MOTORS)
CORPORATION, MALLINCKRODT, INC.,)
McDONNELL DOUGLAS CORPORATION,)
MONSANTO COMPANY, NOOTER)
CORPORATION, PPG INDUSTRIES, INC.,)
PEA RIDGE IRON ORE COMPANY,)
PROCTOR & GAMBLE MANUFACTURING)
COMPANY, and RIVER CEMENT COMPANY.)

and)

STATE OF MISSOURI, EX REL.,)
ANHEUSER-BUSCH, INC.,)

Relators,)

vs.)

PUBLIC SERVICE COMMISSION OF)
MISSOURI,)

Respondent.)

Case No. CV187-1106cc
Division No. II

NOTICE OF COMPLETION
OF RETURN TO WRIT OF REVIEW

Please take notice that on the 22nd day of October, 1987, the Public Service Commission of Missouri in obedience to the Writ of Review issued out of the Circuit Court of Cole County, Missouri, in the above-entitled cause has certified a full and complete transcript of the record as agreed upon by Relators and Respondent in the Stipulation to Shorten the Record also filed this date that was introduced in the following case:

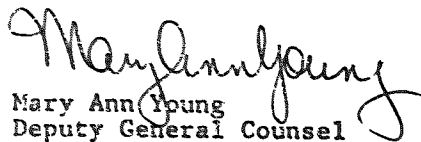
Case No. AO-87-48

In the matter of the investigation of the revenue effects upon Missouri utilities of the Tax Reform Act of 1986.

as fully as the same appears on file and of record in the office of said Commission.

The Return to Writ of Review will be held in the office of the Public Service Commission of Missouri at the request of the assigned Judge of the Circuit Court of Cole County, Missouri, and the Commission will transmit to the Court any document or documents of record upon request by the assigned Judge.

Respectfully submitted,

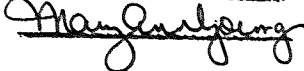

Mary Ann Young
Deputy General Counsel

Missouri Public Service Commission
P.O. Box 360
Jefferson City, Missouri 65102
314/751-7485

CERTIFICATE OF SERVICE

I hereby certify that
copies of the foregoing
have been mailed or hand
delivered to all parties of
record on this 22nd day of

October, 19 87.



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IN THE CIRCUIT COURT OF COLE COUNTY
STATE OF MISSOURI

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AMERICAN-NATIONAL CAN COMPANY,
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DUNDEE CEMENT COMPANY,
EMERSON ELECTRIC COMPANY,
FORD MOTOR COMPANY,
GENERAL MOTORS CORPORATION
MALLINCKRODT, INC.,
MCDONNELL DOUGLAS CORPORATION,
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PPG INDUSTRIES, INC.
PEA RIDGE IRON ORE COMPANY
PROCTER & GAMBLE MANUFACTURING
COMPANY, and
RIVER CEMENT COMPANY,

and

STATE OF MISSOURI, EX REL.
ANHEUSER-BUSCH, INC.,

Relators,

vs.

PUBLIC SERVICE COMMISSION OF
MISSOURI,

Respondent.

FILED

Linda L. Leark

CLERK, CIRCUIT COURT
COLE COUNTY, MISSOURI

No. CV187-1106cc

Division No. II

VOLUNTARY DISMISSAL MOTION

COMES NOW, RELATORS American-National Can Company, The
Doe Run Company, Dundee Cement Company, Emerson Electric
Company, Ford Motor Company, General Motors Corporation,
Mallinckrodt, Inc., McDonnell Douglas Corporation, Monsanto
Company, Nooter Corporation, PPG Industries, Inc., Pea

Ridge Iron Ore Company, Procter & Gamble Manufacturing Company, River Cement Company and Anheuser-Busch, Inc., pursuant to Rule 67.01 of the Missouri Supreme Court Rules and voluntarily dismiss the above-styled cause.

PEPER, MARTIN, JENSEN, MAICHEL
and HETLAGE

By Stephen J. Cassin
Robert C. Johnson #15755
Stephen J. Cassin #34303
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St. Louis, Missouri 63101
(314) 421-3850

Attorneys for Monsanto, et al.

ANHEUSER-BUSCH, INC.

By Francis J. Hruby
Francis J. Hruby #27426
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St. Louis, Missouri 63118
(314) 421-3850

Attorney for Anheuser-Busch, Inc.

CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that a copy of the foregoing was served upon Mary Ann Young, Deputy General Counsel, Missouri Public Service Commission, P.O. Box 360, Jefferson City, MO 65102, James J. Cook, Union Electric Company, 1901 Gratiot Street, P. O. Box 149, St. Louis, MO 63166, by first class, United States mail, postage prepaid, this 8th day of November, 1989.

Stephen J. Cassin
Stephen J. Cassin