

**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

**In the Matter of Liberty Utilities (Midstates)
Natural Gas) Corp. d/b/a Liberty Utilities’) File No. GR-2018-0013
Tariff Revisions Designed to Implement a)
General Rate Increase for Natural Gas)
Service in the Missouri Service Areas of the)
Company)**

**MISSOURI SCHOOL BOARDS’ ASSOCIATION
APPLICATION TO INTERVENE
OUT OF TIME**

Comes Now the Missouri School Boards’ Association (hereinafter “MSBA”), by and through counsel, RSBIII, LLC, Richard S. Brownlee, III, and pursuant to 4 CSR 240.2-075, files its Application to Intervene Out of Time in the above referenced matter. In support of its Application, the MSBA states the following:

1. MSBA is a 501(c)(6) not-for-profit corporation representing 387 elementary and secondary schools in the State of Missouri as a trade association, consisting of approximately 210 school district accounts in the Liberty Utilities (hereinafter “Liberty”) service territory.
2. MSBA has organized a purchasing cooperative denominated MOPURC (Missouri Purchasing Resource Center); also known as the MSBA Natural Gas Consortium, which is the authorized purchasing agent for over 2,650 utility accounts which purchase natural gas on the open market which is delivered to the various schools and school districts in Missouri under the statutory School Transportation Program (hereinafter “STP”). There are currently approximately 210 Liberty accounts participating in MOPUR’s STP purchasing group.
3. On or about July 14, 2017, Liberty filed a general rate case requesting rate increases for both gas and electric services in the state of Missouri. At that time, the federal Tax

Cuts and Jobs Act of 2017 had not been implemented by Congress and was not at issue in this case.

4. The basis of this Application is the federal enactment of the Tax Cuts and Jobs Act of 2017, and the effect this law may have on tariffs and service charges Liberty has with all customer classes, including tariff and service charges to the schools represented by the MSBA.

5. This Application is out of time pursuant to the established procedural schedule, however applicant MSBA had no knowledge that the federal enactment of the Tax Cuts and Jobs Act of 2017 would be at issue when the Liberty case was originally filed. Therefore, the present Application is made at first notice of the pending proceedings at the Commission dealing with this issue. Applicant states it will accept the record as is and makes this filing for the limited purpose of addressing the federal tax law change.

6. The relevance of the federal tax law change to the current proceeding and to applicant MSBA is clear as the Commission has established the following three generic dockets which specifically will address the tax issues to be considered by other Missouri regulated utilities similar to this Liberty case:

- (a) GR-2018-0227: In the Matter of the Proprietary of the Rate Schedules for Natural Gas Service of Union Electric Company, Doing Business as Ameren Missouri
- (b) GR-2018-0229: In the Matter of the Proprietary of the Rate Schedules for Gas Service of The Empire District Gas Company
- (c) GR-2018-0230: In the Matter of the Proprietary of the Rate Schedules for Natural Gas Service of Summit Natural Gas of Missouri, Inc.

MSBA filed Applications to Intervene in those dockets on March 1, 2018.

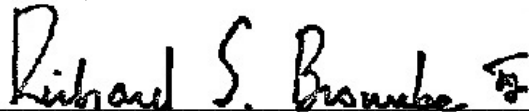
7. MSBA further states that it is an interested, if not necessary, party to this proceeding as it is the largest STP association in the Liberty service area and will be affected by tariff alterations incidental to this case.

8. MSBA's interest in this proceeding is unique and different from the public in general.

9. MSBA's requested intervention would serve the public interest.

WHEREFORE, the Missouri School Boards' Association requests that it be granted intervention in the above referenced matter as set forth herein.

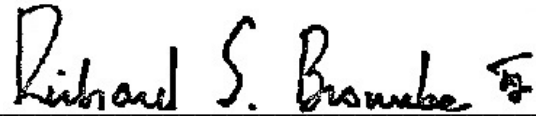
Respectfully submitted,
RSBIII, LLC

A handwritten signature in black ink that reads "Richard S. Brownlee III" with a stylized flourish at the end.

Richard S. Brownlee III, MO Bar #22422
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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to all parties on the official service list for this case on this 5th day of March, 2018.

Handwritten signature of Richard S. Brownlee III in black ink, featuring a stylized 'R' and 'B'.

Richard S. Brownlee III, Attorney