STATE OF MISSOURI PUBLIC SERVICE COMMISSION JEFFERSON CITY

January 12, 1990

CASE NO.	<u>co-</u>	90-	1	1	5
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James C. Swearengen, Hawkins, Brydon, Swearengen & England, P.O. Box 456, Jefferson City, Missouri 65102

Lewis R. Mills, Office Of Public Counsel, P.O. Box 7800, Jefferson City, Missouri 65102

Enclosed find certified copy of ORDER in the above-numbered case(s).

Sincerely,

Harvey G. Hubbs

Secretary

uncertified copy:

Fred K. Little, President, Missouri Public Service, P.O. Box 11739, Kansas City, Missouri 64138

STATE OF MISSOURI PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held at its office in Jefferson City on the 12th day of January, 1990.

In the matter of the application of Missouri Public)
Service for the issuance of an accounting order)
Case No. GO-90-115
relating to its gas operations.

ORDER GRANTING AUTHORITY

On December 6, 1989, Missouri Public Service (MPS) filed an application seeking an accounting order from the Commission to book certain costs for gas operations in Account 186. This accounting authority would allow MPS to defer and record these expenditures and costs. MPS states that these expenditures and costs are extraordinary and therefore this accounting treatment should be allowed.

On December 21, 1989, Public Counsel filed a response opposing the granting of the accounting authority. Public Counsel states that MPS has not justified these expenditures and costs as extraordinary. Commission Staff also opposes the granting of the accounting authority order. Staff states that the expenditures and costs are not related to the emergency gas safety rules concerning bare steel service lines. Staff considers most of these expenditures should be accounted for in the usual manner.

The Commission has reviewed this matter and has determined that the accounting authority will be granted. The Commission has determined it can grant the authority without reaching a decision as to the appropriate ratemaking treatment for the expenditures and costs in question. A review of the appropriate ratemaking treatment in a general rate case is necessary.

It is, therefore,

ORDERED: 1. That Missouri Public Service is hereby granted an accounting order to book certain costs in Account 186 as described in its application.

ORDERED: 2. That nothing in this order shall be considered as a finding by the Commission of the reasonableness of the expenditures herein involved, nor of the value for ratemaking treatment of the properties herein involved, nor as an acquiescence in the value placed upon said properties by Missouri Public Service. Furthermore, the Commission reserves the right to consider the ratemaking treatment to be afforded these expenditures, and their resulting cost of capital, in any later proceeding.

ORDERED: 3. That this order shall become effective on the date hereof.

BY THE COMMISSION

Harvey S. Hable

Harvey G. Hubbs

Secretary

(SEAL)

Steinmeier, Chm., Rauch and McClure, CC., Concur. Mueller, C., Dissents. Letsch, C., Absent.

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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 12th

day of January , 1990.

Harvey G.Hubbs Secretary

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