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**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a Session of the Public Service
Commission held at its
office in Jefferson City on
the 4th day of June, 1998.

In the Matter of Missouri Gas Energy's)
Application for Variance from Sheet Nos.)
22 and 23 Pertaining to Processing of)
Certain Kansas Ad Valorem Tax Refunds for)
the Large Volume Customer Class.)
Case No. GO-98-500

ORDER DIRECTING NOTICE AND GRANTING INTERVENTION

On May 5, 1998, Missouri Gas Energy, a division of Southern Union Company (MGE or Company), filed its application for a variance from its Sheet Nos. 22 and 23 with the Commission requesting permission to use the Wyoming Tight Sands (WTS) data to accomplish all Williams Natural Gas (WNG) Kansas ad valorem tax refunds, and for an extension of time for processing such refunds for Large Volume, Intrastate Transportation Services and Whiteman Air Force Base Customers, until thirty (30) days following the effective date of the Commission's order. MGE is requesting this variance because of the lack of actual customer data. The Company believes it needs additional time to calculate the appropriate refunds using substitute data.

The Commission has reviewed MGE's application for variance. The application for intervention is in substantial compliance with Commission rules regarding applicant for variance pursuant to 4 CSR 240-

2.060(11)(A-G). The application is not in substantial compliance with Commission rules regarding variances pursuant to 4 CSR 240-13.065

(2) A utility filing an application for a variance with the commission shall mail, contemporaneously with the filing, copies of the application by first class mail to the newspaper with the largest circulation in each county within the utility's service area affected by the variance, the public counsel, and each party in the utility's most recent rate case who represented residential customers.

If MGE has complied with this section of rule 4 CSR 240-13.065, it was not recited in their application so as to notify the Commission of their compliance.

Timely application to intervene was filed by Midwest Gas Users' Association (Midwest). Midwest states in its application to intervene that it is an unincorporated non-profit association consisting of and representing its membership of business concerns and corporations which are substantial users of natural gas at plants located in Kansas, Missouri and Oklahoma of which numerous members have plants and facilities located in Missouri. A list of Midwest members and participants is attached to the application to intervene as Appendix A.

Midwest states in its application to intervene that because of the size and consumption patterns of Midwest's members, Midwest represents interests which differ from the general public and which cannot be represented adequately by any other party. Midwest asserts that its intervention will aid the Commission and protect the public interest.

The Commission has reviewed the application for intervention of Midwest Gas Users' Association. The application for intervention is in

substantial compliance with Commission rules regarding intervention. Midwest has an interest in this matter which is different from that of the general public pursuant to 4 CSR 240-2.075(4)(A) and granting intervention would serve the public interest pursuant to 4 CSR 240-2.075(4)(C). The Commission concludes that the request for intervention should be granted.

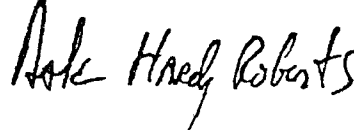
IT IS THEREFORE ORDERED:

1. That MGE provide notice to all parties as required in rule 4 CSR 240-13.065(2), if the Company has not already done so, and to notify the Commission of its compliance with this rule by June 30, 1998.

2. That the application to intervene filed by Midwest Gas Users' Association is granted.

3. That this order shall become effective on June 16, 1998.

BY THE COMMISSION



Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge

(S E A L)

Lumpe, Ch., Murray, Schemenauer
and Drainer, CC., concur.
Crumpton, C., absent.

S. Register, Regulatory Law Judge