

**STATE OF MISSOURI
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 18th day of April, 2018.

In the Matter of the Propriety of the)
Rate Schedules for Electric Service of)
Union Electric Company, Doing Business as)
Ameren Missouri)

File No. ER-2018-0226

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

In the Matter of the Propriety of the)
Rate Schedules for Electric Service of)
The Empire District Electric Company)

File No. ER-2018-0228

In the Matter of the Propriety of the)
Rate Schedules for Gas Service of)
Empire District Gas Company)

File No. GR-2018-0229

In the Matter of the Propriety of the)
Rate Schedules for Natural Gas Service of)
Summit Natural Gas of Missouri, Inc.)

File No. GR-2018-0230

In the Matter of the Propriety of the)
Rate Schedules for Steam Service of)
KCP&L Greater Missouri Operations Company)

File No. HR-2018-0231

In the Matter of the Propriety of the)
Rate Schedules for Steam Service of)
Veolia Energy Kansas City, Inc.)

File No. HR-2018-0232

**ORDER SCHEDULING ORAL ARGUMENT REGARDING THE
ISSUANCE OF ACCOUNTING AUTHORITY ORDERS TO ADDRESS
THE EFFECT OF FEDERAL TAX CUTS**

Issue Date: April 18, 2018

Effective Date: April 18, 2018

The Commission opened these rate cases to address concerns that the specified electric, gas, and steam utilities' 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.

The Commission ordered each of the utilities to show cause why the Commission should not order them to promptly file tariffs to reduce their rates for every class and category of service to reflect the percentage reduction in its federal-state effective income tax rate. Each utility responded by arguing that the Commission could require them to adjust their rates only as part of a general rate case in which all relevant factors are considered rather than through isolated consideration of the single issue of income tax rates.

The Commission will schedule an oral argument to address the question of whether the Commission should issue an accounting authority order in each of these cases to preserve any excess revenues resulting from the income tax rate changes for possible adjustment in these or future rate cases.

THE COMMISSION ORDERS THAT:

1. Oral argument regarding the issuance of accounting authority orders is scheduled for May 24, 2018, beginning at 10:00 a.m.¹ The argument will be held at the Commission's office at the Governor Office Building, Room 310, 200 Madison Street, Jefferson City, Missouri. This building meets accessibility standards required by the Americans with Disabilities Act. If you need additional accommodations to participate in

¹ The hearing in File No. GR-2018-0013 that is scheduled for this time will be recessed to allow this oral argument to proceed.

this hearing, please call the Public Service Commission's Hotline at 1-800-392-4211 (voice) or Relay Missouri at 711 before the hearing.

2. Any party wishing to submit written argument before the oral argument may do so no later than May 17, 2018.

3. This order shall be effective when issued.

BY THE COMMISSION



A handwritten signature in black ink that reads "Morris L. Woodruff". The signature is written in a cursive style.

Morris L. Woodruff
Secretary

Hall, Chm., Kenney, Rupp, Coleman, and
Silvey, CC., concur.

Woodruff, Chief Regulatory Law Judge

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 18th day of April 2018.**




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

April 18, 2018

File/Case No. ER-2018-0226, GR-2018-0227, ER-2018-0228 and GR-2018-0229

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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.

MISSOURI PUBLIC SERVICE COMMISSION

April 18, 2018

File/Case No. GR-2018-0230, HR-2018-0231 and HR-2018-0232

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Morris L. Woodruff
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