

*rel. Midwest Gas Users' Association v. Public Service Commission*¹ and *State ex rel. Hotel Continental v. Burton*² would allow the Commission to order a reduction in utility rates without considering all relevant factors in an extended general rate case.

The Commission will open this file and direct Empire to respond as requested by Staff.

THE COMMISSION ORDERS THAT:

1. No later than March 19, 2018, Empire shall show cause, if any, why the Commission should not order it to promptly file tariffs reducing its rates for every class and category of electric service to reflect the percentage reduction in its federal-state effective income tax rate.

2. Empire shall quantify and track all impacts of the Tax Cuts and Jobs Act of 2017 potentially affecting electric service rates from January 1, 2018, going forward.

3. Empire shall quantify and track its excess protected and unprotected ADIT for possible future flow back to ratepayers, and shall advise the Commission how best such flow-back may be accomplished.

4. Empire shall, as part of its response to this order to show cause, advise the Commission as to its position on whether the impact of the Tax Cuts and Jobs Act of 2017 is like the gross receipts tax analyzed in *Hotel Continental* and the natural gas commodity costs considered in *Midwest Gas Users' Association*, such that the Commission may order a reduction in utility rates without considering all relevant factors in an extended general rate case.

5. Empire shall, as part of its response to this order to show cause, identify and

¹ 976 S.W.2d 470 (Mo. App. W.D. 1998).

quantify all other impacts of the Tax Cuts and Jobs Act of 2017 on its electric rates not otherwise addressed in this order.

6. The Commission's Data Center shall send a copy of this notice and order to each party to Empire's most recent general rate case – ER-2016-0023 - and to the county commission of each county within Empire's service area. The Commission's Public Policy and Outreach Department shall make notice of this order available to the members of the General Assembly representing Empire's service area and the news media serving Empire's service area.

7. Any party wishing to apply to intervene shall file an appropriate motion no later than March 5, 2018, by transmitting it to:

Morris L. Woodruff, Secretary
Missouri Public Service Commission
Post Office Box 360
Jefferson City, Missouri 65102-0360

or by using the Commission's Electronic Filing and Information System.

8. This order shall be effective when issued.

BY THE COMMISSION



A handwritten signature in black ink that reads "Morris L. Woodruff".

Morris L. Woodruff
Secretary

² 334 S.W.2d 75 (Mo. 1960).

Morris L. Woodruff, Chief Regulatory
Law Judge, by delegation of authority
pursuant to Section 386.240, RSMo 2016.

Dated at Jefferson City, Missouri,
on this 21st day of February, 2018.

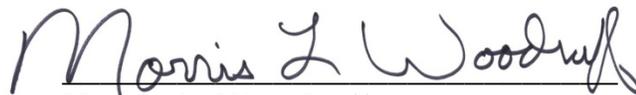
STATE OF MISSOURI

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 21st day of February 2018.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

February 21, 2018

File/Case No. ER-2018-0228

Missouri Public Service Commission
Staff Counsel Department
200 Madison Street, Suite 800
P.O. Box 360
Jefferson City, MO 65102
staffcounselerservice@psc.mo.gov

Office of the Public Counsel
Hampton Williams
200 Madison Street, Suite 650
P.O. Box 2230
Jefferson City, MO 65102
opcservice@ded.mo.gov

City of Joplin, Missouri
Legal Department
602 S. Main
Joplin, MO 64801

County of Barry, Missouri
County Commission Clerk
700 Main, Suite 2
Barry County Courthouse
Cassville, MO 65625

County of Barton, Missouri
County Commission Clerk
1004 Gulf, Room 104
Barton County Courthouse
Lamar, MO 64759

County of Cedar, Missouri
County Commission Clerk
113 South St., Cedar County
Courthouse
P.O. Box 665
Stockton, MO 65785

County of Christian, Missouri
County Commission Clerk
100 W Church, Rm. 206
Christian County Courthouse
Ozark, MO 65721

County of Dade, Missouri
County Commission Clerk
300 W Water St.
Dade County Courthouse
Greenfield, MO 65661

County of Dallas, Missouri
County Commission Clerk
102 S Cedar, Dallas County
Admin. Bldg.
PO Box 436
Buffalo, MO 65622

County of Greene, Missouri
County Commission Clerk
940 Boonville, Rm. 113
Greene County Courthouse
Springfield, MO 65802

County of Hickory, Missouri
County Commission Clerk
Hickory County Courthouse,
Spring and Dallas
P.O. Box 3
Hermitage, MO 65668

County of Jasper, Missouri
County Commission Clerk
302 S Main St., Rm 102
Jasper County Courthouse
Carthage, MO 64836

County of Lawrence, Missouri
County Commission Clerk
1 E Courthouse Sq., Ste. 101
Lawrence County Courthouse
Mt. Vernon, MO 65712

County of McDonald, Missouri
County Commission Clerk
602 Main St., McDonald Co.
Courthouse
PO Box 665
Pineville, MO 64856

County of Newton, Missouri
County Commission Clerk
101 S. Wood St. Newton County
Courthouse
P.O. Box 488
Neosho, MO 64850

County of Polk, Missouri
County Commission Clerk
102 E Broadway, Rm 11
Polk County Courthouse
Bolivar, MO 65613

County of St. Clair, Missouri
County Commission Clerk
655 Second St., St. Clair County
Courthouse
P.O. Box 525
Osceola, MO 64776

County of Stone, Missouri
County Commission Clerk
PO Box 45
Stone County Courthouse
Galena, MO 65656

County of Taney, Missouri
County Commission Clerk
266-A Main Street, Taney County
Courthouse Annex
PO Box 156
Forsyth, MO 65653

**Empire District Electric
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**Midwest Energy Consumers
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Jefferson City, MO 65101

**Midwest Energy Users'
Association**
Legal Department
215 West Main St.
P.O. Box 186
Cleveland, MO 64734

Missouri Division of Energy
Legal Department
301 W. High St., Room 720
P.O. Box 1766
Jefferson City, MO 65102

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.