

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

**In the Matter of the Application of)
Missouri Gas Energy, a Division of)
Southern Union Company for an Ac-)
counting Authority Order Concerning)
the Kansas Property Tax for Gas in)
Storage)**

GU-2005-0095

**RESPONSE TO OFFICE OF PUBLIC COUNSEL MOTION TO DISMISS BY
MIDWEST GAS USERS' ASSOCIATION**

COMES NOW Midwest Gas Users' Association (Midwest),
contemporaneously with submitting its Application for Order
Authorizing Intervention, and concurs generally in the Motion to
Dismiss filed herein by the Office of the Public Counsel (OPC) on
October 18, 2004.

WHEREFORE Midwest prays that its response be received
and considered.

Respectfully submitted,

FINNEGAN, CONRAD & PETERSON, L.C.



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ATTORNEYS FOR MIDWEST GAS USERS'
ASSOCIATION

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing pleading by U.S. mail, postage prepaid addressed to all parties by their attorneys of record as disclosed by the pleadings and orders herein.



Stuart W. Conrad

Dated: October 28, 2004