

MISSOURI PUBLIC SERVICE COMMISSION

December 20, 2006

Case No. GU-2007-0137

General Counsel's Office
P.O. Box 360
200 Madison Street, Suite 800
Jefferson City, MO 65102

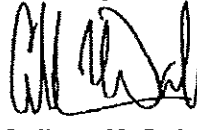
Lewis R. Mills, Jr.
P.O. Box 2230
200 Madison Street, Suite 650
Jefferson City, MO 65102

Laclede Gas Company
Rick Zucker
720 Olive Street
St. Louis, MO 63101

Laclede Gas Company
Michael Pendergast
720 Olive Street, Suite 1520
St. Louis, MO 63101

Enclosed find a certified copy of an CONCURRING OPINION in the above-numbered case(s).

Sincerely,

A handwritten signature in black ink, appearing to read 'Colleen M. Dale', with a stylized flourish at the end.

**Colleen M. Dale
Secretary**

MA