

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

In the Matter of Missouri Gas Energy's)	
Tariff Sheets Designed to Increase Rates)	
for Gas Service in the Company's)	Case No. GR-2009-0355
Missouri Service Area.)	

**PUBLIC COUNSEL'S
TEST YEAR AND TRUE-UP RESPONSE**

COMES NOW the Missouri Office of the Public Counsel and for its response regarding the test year and true-up periods and dates states:

1. Public Counsel concurs with the recommendation of Missouri Gas Energy and the Commission's Staff to establish the test year as the twelve-month period ending December 31, 2008.

2. Public Counsel also concurs with the recommendation of the Commission's Staff to update the test year through April 30, 2009.

3. Lastly, Public Counsel concurs with the Commission's Staff that it is premature to recommend a true-up until after a substantial portion of the audit is completed.

WHEREFORE, the Office of the Public Counsel respectfully offers this response regarding the recommendations for the test year and true-up periods and dates.

Respectfully submitted,
OFFICE OF THE PUBLIC COUNSEL

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to the following this 30th day of April 2009:

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