Exhibit No.: Issue(s):Safety Line Replacement Program AAO Costs/ Former Manufactured Gas Plant Remediation/ Infinium Software Amortization/ Oklahoma Property Tax Expense/ Uncollectible Expense/ Uncollectible Expense/PGA Recovery Ted Robertson Witness: Type of Exhibit: Rebuttal Sponsoring Party: Public Counsel Case Number: GR-2006-0422 Date Testimony Prepared: November 21, 2006

REBUTTAL TESTIMONY

OF

TED ROBERTSON

Submitted on Behalf of the Office of the Public Counsel

MISSOURI GAS ENERGY

Case No. GR-2006-0422

November 21, 2006

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of Missouri Gas Energy's Tariffs Increasing Rates for Gas Service Provided to Customers in the Company's Missouri Service Area.

Case No. GR-2006-0422

AFFIDAVIT OF TED ROBERTSON

STATE OF MISSOURI)) ss COUNTY OF COLE)

Ted Robertson, of lawful age and being first duly sworn, deposes and states:

1. My name is Ted Robertson. I am a Public Utility Accountant for the Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony consisting of pages 1 through 28 and Schedule TJR-1.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

Ted Robertson, C.P.A. Public Utility Accountant III

Subscribed and sworn to me this 21st day of November 2006.



Katte Harres

Kathleen Harrison Notary Public

My commission expires January 31, 2010.

TABLE OF CONTENTS

Testimony	Page
Introduction	1
Safety Line Replacement Program AAO Costs	2
Former Manufactured Gas Plant Remediation	10
Infinium Software Amortization	22
Oklahoma Property Tax	25
Uncollectible Expense	26
Uncollectible Expense/PGA Recovery	27