

Exhibit No.:
Issue(s): FASB 106 Funding
Former Manufactured Gas Plant Remediation
Kansas Property Tax AAO
Infinium Software Amortization
Witness: Ted Robertson
Type of Exhibit: Rebuttal
Sponsoring Party: Public Counsel
Case Number: GR-2009-0355
Date Testimony Prepared: September 28, 2009

REBUTTAL TESTIMONY
OF
TED ROBERTSON

Submitted on Behalf of
the Office of the Public Counsel

MISSOURI GAS ENERGY
Case No. GR-2009-0355

**

Denotes Highly Confidential Information that has been redacted

**

September 28, 2009

NP

**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)
Missouri Service Area.)

Case No. GR-2009-0355

AFFIDAVIT OF TED ROBERTSON

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

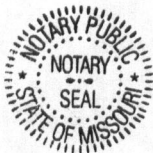
Ted Robertson, of lawful age and being first duly sworn, deposes and states:

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.
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 28th day of September, 2009.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2013
Cole County
Commission #09754037



Jerene A. Buckman
Notary Public

My Commission expires August 23, 2013.

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1 REBUTTAL TESTIMONY
2 OF
3 TED ROBERTSON
4

5 MISSOURI GAS ENERGY
6 CASE NO. GR-2009-0355
7

8 I. INTRODUCTION

9 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

10 A. Ted Robertson, P. O. Box 2230, Jefferson City, Missouri 65102.
11

12 Q. ARE YOU THE SAME TED ROBERTSON THAT HAS PREVIOUSLY FILED
13 DIRECT TESTIMONY IN THIS CASE?

14 A. Yes.
15

16 Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

17 A. The purpose of this rebuttal testimony is to address the appropriate level of costs
18 associated with Missouri Gas Energy's ("MGE" or "Company") Financial Accounting
19 Standards Board Statement of Accounting Financial Standards No. 106 -
20 Postretirement Benefits Other Than Pensions ("FASB" or "OPEB" or "SFAS 106")
21 funding, Former Manufactured Gas Plant Remediation ("FMGP"), Kansas Property
22 Tax Accounting Authority Order ("AAO"), and Infinium Software Amortization.
23

24 II. FASB 106 FUNDING

25 Q. WHAT IS COMPANY'S POSITION ON THIS ISSUE?