

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri Gas Energy's Tariff)
to implement a General Rate Increase for)
Natural Gas Service.)

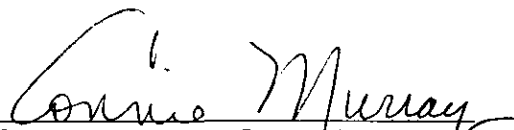
Case No. GR-2004-0209

CONCURRING OPINION OF COMMISSIONER CONNIE MURRAY

While I concur in the order Approving the Stipulation and Agreement, I write separately to express my concern that the agreement does not treat depreciation and average service life consistently for depreciable plant accounts considered for purposes of a general rate case and for purposes of an ISRS filing. I see no reason that the same depreciable plant account should have a lower depreciation rate and a longer service life for purposes of an ISRS filing.

As with the issue of accounting for net cost of removal in this proceeding, however, the issue is not significant enough to cause rejection of the Stipulation and Agreement.

Respectfully submitted,


Connie Murray, Commissioner

Dated at Jefferson City, Missouri,
on this 8th day of July, 2004.