

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

In the Matter of The Empire District Gas)
Company of Joplin, Missouri for)
Authority to File Tariffs Increasing Rates)
for Gas Service Provided to Customers in)
the Missouri Service Area of the)
Company.)

Case No. GR-2009-0434

**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 to be used in this case states:

1. Public Counsel concurs with the recommendation of The Empire District Gas Company 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 to update the test year through June 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 13th day of July 2009:

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