

LAW OFFICES
BRYDON, SWEARENGEN & ENGLAND

PROFESSIONAL CORPORATION

312 EAST CAPITOL AVENUE

P.O. BOX 456

JEFFERSON CITY, MISSOURI 65102-0456

TELEPHONE (573) 635-7166

FACSIMILE (573) 635-0427

DAVID V.G. BRYDON

JAMES C. SWEARENGEN

WILLIAM R. ENGLAND, III

JOHNNY K. RICHARDSON

GARY W. DUFFY

PAUL A. BOUDREAU

SONDRA B. MORGAN

CHARLES E. SMARR

DEAN L. COOPER

GREGORY C. MITCHELL

BRIAN T. MCCARTNEY

DIANA C. CARTER

JANET E. WHEELER

SCOTT A. HAMBLIN

M. MELISSA MANDA

JAMIE J. COX

L. RUSSELL MITTEN

OF COUNSEL

RICHARD T. CIOTTONE

February 15, 2007

Ms. Colleen M. Dale
Secretary and Chief Administrative Law Judge
Missouri Public Service Commission
Governor Hotel Bldg.
Jefferson City, MO 65102

RE: Missouri Gas Energy, Case No. GR-2006-0422

Dear Ms. Dale:

In addition to a Post-Hearing Brief ordered by the Commission in its Order regarding Procedural Schedule, Test Year and True-Up Hearing dated July 13, 2006, (the "Order") the parties were also directed that they "shall prepare and file proposed findings of fact and conclusions of law." Order at p. 4, ¶ (H). Accordingly, I am filing herewith a copy of MGE's proposed Findings of Fact and Conclusions of Law for the Commission's consideration. It is unclear from the Order what type of document is expected from the parties, particularly in light of the peculiarities of the record in a rate case, but the Company's starting points for drafting this document are the Report and Order issued in MGE's immediately preceeding rate case, Case No. GR-2004-0209 and the Commission's more recent decision in the Kansas City Power & Light Company rate case, Case No. ER-2006-0314. The company generally has not included language addressing the Commission's ultimate analysis of the merits of the various arguments in drafting the proposed Findings of Fact but, rather, has restricted its proposed language to a general description of the issues and the evidence as presented by the parties. If the Commission would like to consider the Company's proposal for ultimate findings of fact and recommended resolutions of particular issues, I would be pleased to submit those at the direction of the Commission.

Sincerely,
BRYDON, SWEARENGEN & ENGLAND

By: /s/ Paul A. Boudreau
Paul A. Boudreau

PAB:pah
c: Kennard L. Jones, Administrative Law Judge, assigned
All Parties of Record
Enclosure