

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

In the matter of Missouri Gas Ener-) gy of Kansas City, Missouri re-) quested authority to file a tariff) reflecting a change in rates for) its Missouri customers)	Case No. GR-2004-209
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**MIDWEST GAS USERS' ASSOCIATION
RECOMMENDATION REGARDING TEST YEAR AND TRUE-UP**

COMES NOW Midwest Gas Users' Association (Midwest) and pursuant to the Commission's November 7, 2003 Suspension Order and Notice provides the following test year and true-up recommendation:

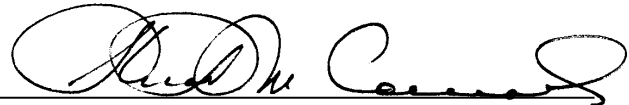
1. Midwest recommends that the test year be the twelve (12) month period ending June 30, 2003, updated for known and measurable changes through through December 31, 2003.

2. Midwest does not recommend a true-up.

WHEREFORE Midwest requests acceptance of this recommendation.

Respectfully submitted,

FINNEGAN, CONRAD & PETERSON, L.C.



Stuart W. Conrad 23966
3100 Broadway, Suite 1209
Kansas City, Missouri 64111
(816) 753-1122
Facsimile (816) 756-0373
Internet: stucon@fcplaw.com

ATTORNEYS FOR MIDWEST GAS USERS'
ASSOCIATION

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing pleading by U.S. mail, postage prepaid, or by electronic delivery to all parties by their attorneys of record as disclosed by the pleadings and orders herein.



Stuart W. Conrad

Dated: December 4, 2003