BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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In the Matter of the Application of Kansas City Power & Light Company for Approval to Make Certain Changes in its Charges for Electric Service to Begin the Implementation of Its Regulatory Plan.

Case No. ER-2006-0314

MGE'S STATEMENT OF CONCURRENCE REGARDING TEST YEAR AND TRUE-UP RECOMMENDATIONS

COMES NOW Missouri Gas Energy ("MGE"), an operating division of Southern Union Company ("Southern Union"), by counsel, and respectfully states as follows to the Missouri Public Service Commission (the "Commission"):

1. On February 1, 2006, Kansas City Power & Light Company ("KCPL") submitted

to the Commission proposed tariff sheets intended to implement a general rate increase for electrical service provided by KCPL in its Missouri service area.

2. By the Commission's Order and Notice issued February 3, 2006, the Commission

directed all parties to file a pleading regarding the test year and true-up filings recommended by

KCPL.

3. MGE concurs in KCPL's test year and true-up recommendations.

BRYDON, SWEARENGEN & ENGLAND P.C.

By: <u>/s/ Diana C. Carter</u> Diana C. Carter MBE #50527 312 E. Capitol Avenue P. O. Box 456 Jefferson City, MO 65102 Phone: (573) 635-7166 Fax: (573) 634-7431 DCarter@brydonlaw.com

ATTORNEYS FOR MISSOURI GAS ENERGY

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing document was hand-delivered, mailed by U.S. mail, or electronically transmitted on this 7th day of March, 2006, to all parties of record.

/s/ Diana C. Carter_____