

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

In the Matter of the tariff filing of	)	
Algonquin Water Resources of Missouri,	)	
LLC to implement a general rate increase	)	Cases Nos. WR-2006-0425
for water and sewer service provided	)	SR-2006-0426
to customers in its Missouri service areas.	)	

**RECOMMENDATION CONCERNING TEST YEAR**

Comes now Algonquin Water Resources of Missouri, LLC (Algonquin) and, as its recommendation concerning the proper test year, states as follows to the Missouri Public Service Commission (Commission):

1. The Commission's Suspension Order and Notice, dated May 12, 2006, directed Algonquin to file by May 22, 2006 a pleading stating its recommendation concerning proper test year and any request for a true-up hearing.

2. Algonquin recommends that the Commission establish the twelve months ended September 30, 2005, as the test year in both its water and sewer cases, said test year to be adjusted and updated for all material known and measurable changes through September 30, 2006.

3. Algonquin does not intend to request a true-up audit and hearing in the captioned matter.

WHEREFORE, Algonquin respectfully submits its recommended test year, as adjusted

and updated, as described above, and requests that it be adopted for the captioned proceeding.

Respectfully submitted,

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ATTORNEYS FOR ALGONQUIN WATER  
RESOURCES OF MISSOURI, LLC

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been sent by electronic mail this 22<sup>nd</sup> day of May, 2006, to:

Office of the General Counsel  
Missouri Public Service Commission  
Governor's Office Building  
200 Madison Street  
P.O. Box 360  
Jefferson City, Missouri 65102

Office of the Public Counsel  
Governor's Office Building  
200 Madison Street  
P.O. Box 7800  
Jefferson City, Missouri 65102

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Dean L. Cooper