


BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri Gas Energy's)	
Actual Cost Adjustment for the Period)	Case No. GR-2002-348
July 1, 2001 through June 30, 2002 and)	Case No. GR-2003-0330
July 1, 2002 through June 30, 2003.)	

AFFIDAVIT OF DAVID N. KIRKLAND

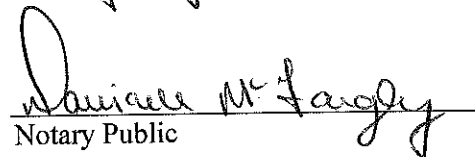
STATE OF MISSOURI)
) ss.
COUNTY OF JACKSON)

David N. Kirkland, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Surrebuttal Testimony in question and answer form, to be presented in the above case; that the answers in the foregoing Surrebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.



David N. Kirkland

Subscribed and sworn to before me this 18th day of July, 2006.



Notary Public

My Commission Expires: _____



DANIELLE MCGAUGHY
My Commission Expires
November 7, 2008
Buchanan County
Commission #04409075