



January 23, 2007

VIA EFIS FILING

Ms. Colleen Dale Secretary, Chief Regulatory Law Judge Public Service Commission P. O. Box 360 Jefferson City, MO 65102-0360

Re: Missouri-American Water Company Rate Case No. WR-2007-0216

Dear Ms. Dale:

Please find enclosed the Test Year and True-Up Recommendation of the Missouri Energy Group in the above-referenced case. I would appreciate your bringing this filing to the attention of the Commission.

Thank you for your assistance in this matter.

Yours truly,

Lisa C. Langeneckert

mkp Enclosure

cc/enc: All parties of record