

**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) Case No. GR-2006-0422
reflecting a change in rates for)
its Missouri customers)

**MIDWEST GAS USERS' ASSOCIATION'S
STATEMENT OF POSITION**

COMES NOW MIDWEST GAS USERS' ASSOCIATION ("Midwest")
and provides its Statement of Position as follows:

1. Midwest did not submit technical testimony in this matter, but reserved its right to do so and, instead, spent substantial efforts in working toward a mutually acceptable settlement on class cost-of-service issues. That settlement agreement was filed with the Commission on December 8, 2006 and continues to be supported by Midwest.

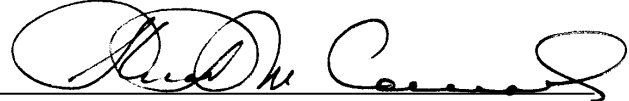
2. The Joint Statement of Issues identifies an issue regarding the design of Large Volume Service rates. It is Midwest's belief and understanding that the LVS rate design has been addressed and resolved, subject to the Commission's approval, in the aforesaid class cost-of-service settlement agreement.

3. Several critical revenue requirement issues remain to be heard beginning on January 8, 2006. As to those issues, Midwest reserves its position pending, offer, acceptance, cross-examination and subsequent analysis of the evidence on those issues at the hearing. We also reserve the right to fully

participate in the case including cross-examination of witnesses, briefing and argument, should any be had.

Respectfully submitted,

FINNEGAN, CONRAD & PETERSON, L.C.



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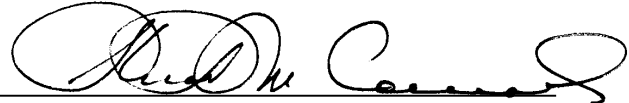
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ATTORNEYS FOR MIDWEST GAS USERS'
ASSOCIATION

CERTIFICATE OF SERVICE

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



Stuart W. Conrad

Dated: December 18, 2006