

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

FILED
DEC 11 1997
MISSOURI
PUBLIC SERVICE COMMISSION

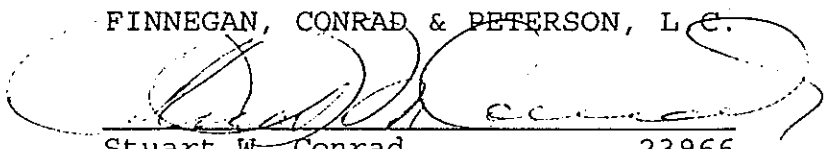
In the matter of Missouri Gas Ener-)
gy of Kansas City, Missouri re-)
quested authority to file a tariff) Case No. GR-98-140
reflecting a change in rates for)
its Missouri customers)

MIDWEST GAS USERS' ASSOCIATION'S
CONCURRENCE IN STAFF RESPONSE
CONCERNING MOTION FOR TRUE-UP
AND IN STAFF TEST YEAR RECOMMENDATION

COMES NOW Intervenor Midwest Gas Users' Association
(Midwest) and concurs in the Response to Motion for True-up Audit
submitted on December 8, 1997 by Commission Staff (Staff).
Midwest further concurs in Staff's test year recommendation.

Respectfully submitted,


FINNEGAN, CONRAD & PETERSON, L.C.


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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 herein.


Stuart W. Conrad

Dated: December 10, 1997