

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

In the Matter of the Tariff Filing of Aquila,)
Inc., to Implement a General Rate Increase for)
Retail Electric Service Provided to Customers)
in its Aquila Networks—MPS and Aquila)
Networks—L&P Missouri Service Areas.)

Case No. ER-2007-0004
Tariff No. YE-2007-0001

**STIPULATION AND AGREEMENT
AS TO CERTAIN ISSUES**

COME NOW the undersigned signatories (“Signatories”) and respectfully state to the Missouri Public Service Commission (“Commission”) that as a result of extensive negotiations, they have reached the stipulations and agreements contained herein in order to settle the certain issues identified below:

1. **Issues Settled.** This Stipulation and Agreement is intended to settle all issues in this case with the exception of the issues characterized in the List of Issues, Order of Issues, List of Witnesses and Order of Cross-Examination, filed with the Commission on March 23, 2007, as “Accounting Authority Orders” (#6) – Sibley Generating Facility; “Depreciation” (#12); “Rate of Return – Return on Common Equity” (#1); “Rate of Return – Capital Structure” (#2); and “Fuel Cost Recovery” (#15).

2. **Revenue Requirement.** The Signatories agree that the present electric rate revenues for Aquila, Inc’s (“Aquila” or “Company”) Aquila Networks – MPS operating division (“MPS”) are \$454,162,213 and the present electric rate revenues for the Company’s Aquila Networks L&P operating division (“L&P”) are \$123,097,937. The Signatories agree that in

settlement of all issues in this case, with the exceptions noted above, the Company's additional revenue requirement for its MPS and L&P operating divisions is as follows:

	<u>MPS</u>	<u>L&P</u>	<u>Total Company</u>
Additional Revenue Requirement	\$40,632,286	\$12,707,195	\$53,339,481

These amounts are subject to possible adjustment as specified in paragraph 10 (Depreciation), paragraph 5 (Sibley Accounting Authority Orders AAOs) and paragraph 13 (Rate of Return Valuations).

3. **Pension/Post Retirement OPEBs.** The Signatories agree that the MPS rates agreed to herein include a \$1,972,984 annual provision, prior to capitalization, for MPS electric jurisdictional pension cost, and that the L&P rates agreed to herein include a \$65,963 annual provision, prior to capitalization, for L&P electric pension cost. The Company should be authorized to reflect pension cost equal to this provision for the ERISA minimum and record the difference between the ERISA minimum and the annual provision for pension cost as a regulatory asset or liability. This regulatory asset and/or liability is intended to track the difference between the provision for the ERISA minimum contribution included in cost of service in this case, and the Company's actual ERISA minimum contributions made after the effective date of rates established in this case. This new regulatory asset and/or liability will be tracked beginning with the effective date of rates in this case and will be included in rate base in the Company's next rate case and amortized over a five (5) year period. The Company should be authorized to make such additional entries as are appropriate under Financial Accounting Statement ("FAS") 71 to reflect that rates do not include FAS 87 treatment in cost of service. The Company should be authorized to adjust its calculation of the MPS and L&P ERISA minimum, and the allocations to MPS and L&P of pension related assets and costs, to reflect the

exclusion of Aquila's total-company actual contributions that are in excess of the ERISA minimum. MPS rates include a \$2,110,436 annual provision, prior to capitalization, for an MPS electric jurisdictional prepaid pension amortization. This amortization will be in effect for a five and one-half (5 1/2) year period beginning with the effective date of rates established in Case No. ER-2004-0034. L&P rates include a \$3,352,742 annual provision, prior to capitalization, for L&P electric prepaid pension amortization. This amortization will be in effect for a nine and one-quarter (9 1/4) year period beginning with the effective date of rates established in Case No. ER-2004-0034. The unamortized balance of the regulatory asset established as a result of this ratemaking treatment should be included in rate base.

The MPS rates agreed to herein reflect a rate base offset for an electric jurisdictional regulatory liability of \$1,687,732. The L&P rates agreed to herein reflect a rate base addition for a regulatory asset of \$321,600. Included in these rates is a 5-year amortization of the regulatory asset and liability, identified in this paragraph, prior to capitalization. This amortization will begin with the effective date of rates established in this case.

Aquila agrees to make at least one payment per year equal to the current year FAS 106 calculation.

4. **Supplemental Employee Retirement Plan ("SERP").** The Signatories agree that the MPS rates agreed to herein include a \$25,456 annual expense provision for MPS electric jurisdictional SERP cost; similarly, the L&P rates agreed to herein include a \$8,296 annual expense provision for L&P electric SERP cost. Aquila agrees to account for SERP payments on a pay as you go method. The Company is authorized to make such additional entries as are appropriate under FAS 71 to reflect that rates do not include FAS 87 treatment in cost of service.

5. **Sibley Accounting Authority Orders (AAOs).** The rate increases specified in Paragraph 2 are based on a calculation of rate base that includes the unamortized balance of the Sibley AAOs and also includes a calculation of the Accrued Deferred Income Tax (ADIT) associated with this balance. These calculations of rate base are shown in Paragraph 13. If the Commission agrees with Public Counsel that the unamortized balance should not be included in rate base or that ADIT is incorrectly calculated, the rate base calculations in Paragraph 13 will be reduced and the increase specified in Paragraph 2 will be adjusted to reflect the reduced rate base.

6. **Maintenance Expense.** The Signatories agree that MPS and L&P should be authorized to record costs incremental to typical maintenance costs related to turbine overhauls in advance of performing the maintenance at the power plant. This method is used to match the utilization of the power plant for the generation of electricity with incremental costs related to turbine overhauls that are required periodically based on number of starts for certain gas fired power plants. The accounting for this accrual is to record the authorized cost of service as expense in the period collected in rates with an offsetting credit to a regulatory liability in Account 254 until the major maintenance is performed. Use of the methodology referenced in this paragraph shall have no ratemaking effect in future case.

7. **C. W. Mining Coal Contract.**

The Signatories agree that for purposes of establishing the coal prices to be included in base fuel costs in this proceeding, the prices in the C. W. Mining Coal contract will be included in the overall average cost of fuel. The following subparagraphs distinguish different regulatory treatment depending on whether the Commission approves a fuel cost recovery mechanism.

a. IF A FUEL COST RECOVERY MECHANISM IS AUTHORIZED: The actual cost of fuel to serve native load will be included in the calculation of any fuel cost recovery mechanism that might be approved in this rate proceeding. As a result, any cash settlement or court ordered award, net of applicable legal and collection fees and costs, recovered by Aquila resulting from the pending C. W. Mining Company litigation will be flowed through fuel expense accounts and included in any fuel cost recovery mechanism approved in this rate proceeding. Applicable legal and collection costs shall be limited to incremental, non-payroll costs, including fees and costs of outside counsel (e.g. Shook, Hardy & Bacon) and outside collection agencies related exclusively to pending C. W. Mining litigation. If the Commission determines that fuel costs should be shared between customers and shareholders, then the C.W. Mining proceeds would flow through any fuel cost recovery mechanism at that same percentage. The Signatories agree that these conditions resolve all outstanding issues, including prudence, relative to Aquila's actions related to the C. W. Mining contract through March 28, 2007 in this and all future regulatory proceedings.

b. IF NO FUEL COST RECOVERY MECHANISM IS AUTHORIZED: Aquila agrees to defer in Account 186 any applicable legal and collection fees and costs, as previously defined, and any cash settlement or court ordered proceeds received by Aquila resulting from current C. W. Mining Company litigation in Account 254. Ratemaking treatment of any balance in this deferred account will be determined in a future rate case.

8. **Hedge Costs.** Aquila agrees not to seek recovery of its 2006 hedge settlement losses of \$11.5 million in this or any future regulatory proceedings. The Signatories agree that ultimate settlement values of Aquila's hedge contracts in place on March 27, 2007 for the period June 1, 2007 through December 31, 2009 will be subject to the provisions of any fuel cost

recovery mechanism approved by the Commission in this case. However, the ultimate settlement values will not be subject to challenge as to a prudence disallowance relative to Aquila's original decisions to enter into these hedge positions. The market values for these contracts as of March 27, 2007 are reflected on the attached Schedule 1. In the event that the Commission does not implement a fuel cost recovery mechanism for Aquila, then the treatment for hedge costs shall be determined in a future proceeding. While Aquila believes that its current hedging practices are prudent, Aquila acknowledges that its continued use of its current hedging practices is subject to a prudence review and potential disallowances relative to hedge positions taken after March 27, 2007.

9. **Allocations of Joint Dispatch Fuel and Purchased Power.** Aquila agrees to use the allocation ratio recommended by witness Maurice Brubaker (81% MPS and 19% L&P) to allocate the joint dispatch of fuel and purchased power between MPS and L&P for ratemaking purposes. For the fuel cost recovery mechanism approved in this rate proceeding, if any, Aquila will use the same allocation listed above for calculating fuel and purchased power costs for the FAC or IEC rate to be charged/credited to its customers. Aquila will, within 90 days of a Commission order approving this Stipulation and Agreement, begin working with the parties to determine how the joint dispatch of fuel and purchased power will be allocated in the next general rate increase or rate complaint case. Signatories are under no obligation to support or use this allocation result in any future rate case.

10. **Depreciation.** The rate increases specified in Paragraph 2 are based on a continuation of the current depreciation rates for L&P and MPS. Current depreciation rates are attached as Schedule 2. If the Commission approves different depreciation rates as a result of its

decision in this proceeding, the increase specified in Paragraph 2 will be adjusted to reflect the approved depreciation rates.

Aquila will complete a depreciation study by the first quarter of 2008 and will provide the results of such study to the Signatories.

11. **Demand Side Management ("DSM") Program Costs.** The Signatories agree that for ratemaking purposes Aquila will defer the costs of DSM programs in Account 186 and calculate allowance for funds used during construction (AFUDC) annually. DSM programs are defined as demand response and energy efficiency programs. The prudently-incurred costs included in the Account 186 balance will be amortized over a ten (10) year period. When new rates go into effect reflecting amortization recovery as a result of future general rate proceedings, the prudently-incurred costs included in the Account 186 balance will be added to rate base, Aquila will stop accruing AFUDC on the amount included in rate base, and Aquila will begin amortizing the balance. Additional DSM program costs incurred after the effective date of a final Report and Order in the initial general rate proceeding following Case No. ER-2007-0004 will be treated in the same manner, but will be deferred in a different sub-account by vintage.

Aquila will only implement the programs shown in Case No. EO-2007-0298 to be cost-effective at adequate funding levels, with a funding goal of one percent of its annual revenues to implement cost-effective energy efficiency programs by 2010. If, in Aquila's pending integrated resource planning case, Case No. EO-2007-0298, the parties are unable to agree by October 31, 2007, that DSM programs have been appropriately screened, Aquila will continue the current programs with the same funding levels as stipulated to in Case No. ER-2005-0436, until such time as an alternative agreement is reached or disagreements are resolved by the Commission in Case No. EO-2007-0298.

The amounts that have been booked to Account 186 and the DSM programs associated with those amounts in Account 186 at the time of any future general rate proceeding may be reviewed by the parties in those cases to assist in the determination of the prudence of the planning and implementation of the demand-side programs. The costs of the implementation and evaluation of DSM programs that are found to be imprudent will be removed from Account 186 in the rate case where the determination of imprudence is made.

12. **Base Fuel Costs.** The attached Schedule 3 identifies the amount of fuel and purchased power costs based on Staff's updated case through December 31, 2006 broken down between variable and fixed costs, with variable costs allocated 81% for MPS and 19% for L&P.

To the extent that any of the cost categories identified on Schedule 3 are permitted to be tracked in a fuel cost recovery mechanism, the amounts on Schedule 3 (after being appropriately added together and converted to a per kilowatt hour amount) are the fuel base amounts for purposes of calculating positive or negative fuel adjustments.

The actual cost of fuel and variable purchased power to serve native load will be included in the calculations under any fuel cost recovery mechanism that might be approved in this rate proceeding. The Signatories agree that Aquila shall record as a fuel cost its hedging costs, including settlement gains and losses, in the calculations under any fuel cost recovery mechanism approved in this case.

13. **Rate of Return Valuations.** The rate increase in Paragraph 2 for MPS is based upon a capital structure of 51.83% debt and 48.17% equity, with related costs of 6.670% and 9.625%, respectively. In the event the Commission determines that the Company is to receive a capital structure or returns different from those identified above, then any increase or decrease is to be applied to a rate base of \$918,480,038 and adjusted by a tax factor of 1.62308 to determine

the adjustment to the increase specified in Paragraph 2. This rate base amount is based on the attached Reconciliation (Schedule 4); if the Commission adopts Public Counsel's position on the Sibley AAO rate base issue in paragraph 5, these amounts will be adjusted.

The rate increase in Paragraph 2 for L&P is based upon a capital structure of 51.83% debt and 48.17% equity, with related costs of 7.700% and 9.625%, respectively. In the event the Commission determines that the Company is to receive a capital structure or returns different from those identified above, then any increase or decrease is to be applied to a rate base of \$186,801,110 and adjusted by a tax factor of 1.56640 to determine the adjustment to the increase specified in Paragraph 2. This rate base amount is based on the attached Reconciliation (Schedule 4).

14. **Billing Determinants.** The Signatories have agreed on the billing determinants in attached Schedule 5 as of the date thereon shown. Said billing determinants will be utilized in this case for purposes of allocating the additional revenue requirement determined by the Commission in this proceeding.

15. **Testimony Received Into Evidence.** If the Commission accepts the specific terms of this Stipulation and Agreement without modification, then the portions of the testimony of the witnesses related to the issues not being tried set out on Schedule 6 shall be received into evidence without the necessity of these witnesses taking the stand. Unless called by the Commissioners or the Regulatory Law Judge ("RLJ") to respond to questions of the Commissioners or the RLJ those witnesses shall not appear or testify before the Commission on the issues that are not being tried.

General

16. Unless otherwise explicitly provided herein, none of the Signatories to this Stipulation and Agreement shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any other method of cost determination or cost allocation or revenue-related methodology. Other than explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Stipulation and Agreement in this or any other proceeding regardless of whether this Stipulation and Agreement is approved. This Stipulation and Agreement is being entered into solely for the purpose of settling all issues in this case with the exception of the issue as characterized in the List of Issues, Order of Issues, List of Witnesses and Order of Cross-Examination, filed with the Commission on March 23, 2007, as "Accounting Authority Orders" (#6) – Sibley Generating Facility; "Depreciation" (#12); "Rate of Return – Return on Common Equity" (#1); "Rate of Return – Capital Structure" (#2); and "Fuel Cost Recovery" (#15). It will be an express violation of this Stipulation and Agreement for any signatory party to assert in any future regulatory proceeding that another signatory party agreed, used, approved, or acquiesced to any ratemaking or procedural principle, any method of cost determination or cost allocations or revenue related methodology in this case, except for specific items identified elsewhere in this Stipulation and Agreement.

17. This Stipulation and Agreement has resulted from extensive negotiations among the Signatories and the terms hereof are interdependent. If the Commission does not approve this Stipulation and Agreement unconditionally and without modification, then this Stipulation and Agreement shall be void and no Party shall be bound by any of the agreements or provisions hereof, except as explicitly provided herein.

18. If the Commission does not unconditionally approve this Stipulation and Agreement without modification, and notwithstanding the provision herein that it shall become void; neither this Stipulation and Agreement nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Party has for a decision in accordance with §536.080 RSMo 2000 or Article V, Section 18 of the Missouri Constitution, and the Signatories shall retain all procedural and due process rights as fully as though this Stipulation and Agreement had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Stipulation and Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

19. In the event the Commission unconditionally accepts the specific terms of this Stipulation and Agreement without modification, the Signatories waive their respective rights to present oral argument and written briefs pursuant to §536.080.1 RSMo 2000; their respective rights to the reading of the transcript by the Commission pursuant to RSMo §536.080.2 RSMo 2000; their respective rights to seek rehearing, pursuant to §536.500 RSMo 2000; and their respective rights to judicial review pursuant to §386.510 RSMo 2000. This waiver applies only to a Commission order respecting this Stipulation and Agreement issued in this proceeding and only to the issues/items that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding or any matters not explicitly addressed by this Stipulation and Agreement.

20. This Stipulation and Agreement contains the entire agreement of the Signatories concerning the issues/items addressed herein.

21. Should the Commission have questions about this Stipulation and Agreement, the parties will make available their witnesses and attorneys on the issues/items resolved by this Stipulation and Agreement. If the Commission has questions for the parties' witnesses or parties, the parties will make available at any on-the-record session, their witnesses and attorneys on the issues/items resolved by this Stipulation and Agreement, so long as all the parties have had adequate notice of that session. The Signatories agree to cooperate in presenting this Stipulation and Agreement to the Commission for approval, and will take no action, direct or indirect, in opposition to the request for approval of this Stipulation and Agreement.

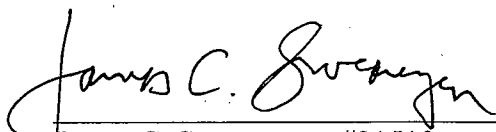
22. This Stipulation and Agreement does not constitute a contract with the Commission. Acceptance of this Stipulation and Agreement by the Commission shall not be deemed as constituting an agreement on the part of the Commission to forego the use of any discovery, investigative or other power which the Commission presently has. Thus, nothing in this Stipulation and Agreement is intended to impinge or restrict in any manner the exercise by the Commission of any statutory right, including the right to access information, or any statutory obligation.

23. The following parties who are not Signatories have indicated that they have no objection to this Stipulation and Agreement:

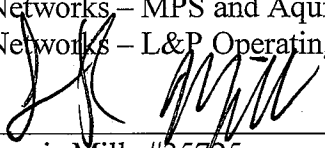
The Commercial Group, City of Kansas City, MO, AmerenUE and County of Jackson,
MO

WHEREFORE, for the foregoing reasons, the undersigned Signatories respectfully request that the Commission issue its Order approving the specific terms and conditions of this Stipulation and Agreement.

Respectfully submitted,



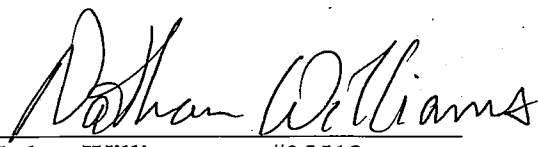
James C. Swearingen #21510
Paul A. Boudreau #33155
Brydon, Swearingen & England
312 East Capitol Avenue
P. O. Box 456
Jefferson City, Missouri 65102-0456
Phone: (573) 635-7166
Fax: (573) 634-7431
Email: lrackers@brydonlaw.com
For Aquila, Inc., and its Aquila
Networks - MPS and Aquila
Networks - L&P Operating Divisions



Lewis Mills #35725
Office of the Public Counsel
Governor Office Building
200 Madison Street, Suite 650
P.O. Box 2230
Jefferson City, MO 65102-2230
Phone: (573) 751-4857
Fax: (573) 751-5562
Email: mike.dandino@ded.mo.gov
For the Office of the Public Counsel



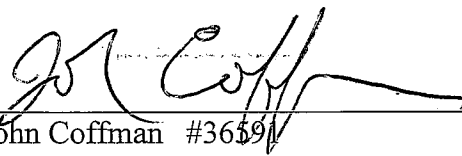
William D. Steinmeier #25689
Mary Ann Young #27951
P.O. Box 104595
2031 Tower Drive
Jefferson City, MO 65110-4595
Phone: (573) 659-8672
Fax: (573) 636-2305
Email: wds@wdspc.com
For the City of St. Joseph, MO



Nathan Williams #35512
Deputy General Counsel
Missouri Public Service Commission
200 Madison Street, Suite 800
P.O. Box 360
Jefferson City, MO 65102
Phone: (573) 751-8702
Fax: (573) 751-9285
Email: Nathan.williams@psc.mo.gov
For the Commission Staff



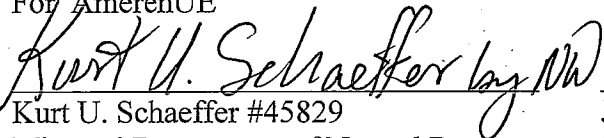
Stuart W. Conrad #23966
3100 Broadway, Suite 1209
Kansas City, MO 64111
Phone: (816) 753-1122
Fax: (816) 756-0373
Email: Stucon@fcplaw.com
For SIEUA and AG Processing, Inc.




John Coffman #36591
871 Tuxedo Blvd
St. Louis, MO 63119
Phone: (573) 424-6779
Email: john@johncoffman.net
For AARP

Mark W. Comley #28847
601 Monroe Street, Suite 301
P.O. Box 537
Jefferson City, MO 65102-0537
Phone: (573) 634-2266
Fax: (573) 636-3306
Email: comleym@ncrpc.com
For the City of Kansas City, MO

James B. Lowery #40503
Smith Lewis, LLP
111 South Ninth St., Suite 200
P.O. Box 918
Columbia, MO 65202-0918
Phone: (573) 443-3141
Fax: (573) 442-6686
Email: lowery@smithlewis.com
For AmerenUE


Kurt U. Schaeffer #45829
Missouri Department of Natural Resources
P.O. Box 176
Jefferson City, MO 65102-0176
Phone: (573) 751-0323
Fax: (573) 751-3444
Email: kurt.schaefer@dnr.mo.gov
For Missouri Department of Natural
Resources

Rick Chamberlain
6 NE 63rd Street, Ste. 400
Oklahoma City OK 73105
Phone: (405)848-1014
Fax: (405)848-3155
Email: rdc_law@swbell.net
For The Commercial Group


Captain Frank Hollifield
139 Barnes Drive, Suite 1
AFCESA/ULT
Tyndall Air Force Base FL 32403-5319
Phone: (850) 283-6348
Fax: (850) 283-6219
Email: frank.hollifield@tyndall.af.mil
For Federal Executive Agencies

Jeremiah Finnegan #18416
3100 Broadway, Suite 1209
Kansas City, MO 64111
Phone (816) 753-1122
Fax: (816) 756-0373
Email: jfinnegan@fcplaw.com
For County of Jackson, Missouri

Aquila Networks Energy Resources Missouri Gas Hedge 2007

3/27/2007

NYMEX SWAPS

	Open positions (mmbtu's)	Closed positions (mmbtu's)	Purchase Wacog	NYMEX Settlement	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jun-07	440,000	0	\$7.998	\$7.753	\$0.000	-\$107,600.00	\$0.00	-\$107,600.00
Jul-07	850,000	0	\$7.955	\$7.901	\$0.000	-\$45,980.00	\$0.00	-\$45,980.00
Aug-07	670,000	0	\$8.060	\$8.005	\$0.000	-\$36,890.00	\$0.00	-\$36,890.00
Sep-07	310,000	0	\$8.027	\$8.059	\$0.000	\$9,900.00	\$0.00	\$9,900.00
Oct-07	240,000	80,000	\$8.744	\$8.170	\$8.950	-\$137,790.00	\$16,470.00	-\$121,320.00
Nov-07	90,000	50,000	\$7.909	\$8.800	\$9.700	\$80,164.29	\$89,535.71	\$169,700.00
Dec-07	140,000	0	\$9.015	\$9.435	\$0.000	\$58,740.00	\$0.00	\$58,740.00
Total	2,740,000	130,000		\$8.303		-\$179,455.71	\$106,005.71	-\$73,450.00

\$8.12

OPTIONS Calls

	Open Call positions (mmbtu's)	Closed call positions (mmbtu's)	Strike price	Purchase Wacog	Settle	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jun-07	340,000	0	\$8.000	\$1.528	\$0.392	\$0.000	-\$386,320.00	\$0.00	-\$386,320.00
Jun-07	100,000	0	\$12.000	\$0.440	\$0.010	\$0.000	-\$43,000.00	\$0.00	-\$43,000.00
Jul-07	520,000	0	\$7.000	\$0.604	\$1.153	\$0.000	\$285,360.00	\$0.00	\$285,360.00
Jul-07	330,000	0	\$8.000	\$1.350	\$0.607	\$0.000	-\$245,290.00	\$0.00	-\$245,290.00
Aug-07	470,000	0	\$8.000	\$1.570	\$0.792	\$0.000	-\$365,860.00	\$0.00	-\$365,860.00
Aug-07	200,000	0	\$12.000	\$0.520	\$0.112	\$0.000	-\$81,600.00	\$0.00	-\$81,600.00
Sep-07	80,000	0	\$8.000	\$1.543	\$0.967	\$0.000	-\$46,040.00	\$0.00	-\$46,040.00
Sep-07	230,000	20,000	\$12.000	\$0.930	\$0.214	\$0.770	-\$164,680.00	-\$3,200.00	-\$167,880.00
Oct-07	100,000	0	\$8.000	\$2.426	\$1.162	\$0.000	-\$126,400.00	\$0.00	-\$126,400.00
Oct-07	140,000	10,000	\$12.000	\$0.640	\$0.326	\$0.940	-\$43,960.00	\$3,000.00	-\$40,960.00
Nov-07	90,000	110,000	\$12.000	\$1.270	\$0.451	\$1.100	-\$73,710.00	-\$18,700.00	-\$92,410.00
Dec-07	80,000	0	\$9.000	\$2.495	\$1.499	\$0.000	-\$79,680.00	\$0.00	-\$79,680.00
Dec-07	60,000	0	\$10.000	\$2.033	\$1.120	\$0.000	-\$54,800.00	\$0.00	-\$54,800.00
Total	2,740,000	140,000					-\$1,425,980.00	-\$18,900.00	-\$1,444,880.00

\$8.99

Puts

	Open Put positions (mmbtu's)	Closed Put positions (mmbtu's)	Strike price	Purchase Wacog	Settle	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jun-07	-40,000	0	\$4.000	\$0.060	\$0.001	\$0.000	\$2,360.00	\$0.00	\$2,360.00
Jun-07	-40,000	0	\$4.500	\$0.070	\$0.001	\$0.000	\$2,760.00	\$0.00	\$2,760.00
Jun-07	-70,000	0	\$5.000	\$0.113	\$0.001	\$0.000	\$7,830.00	\$0.00	\$7,830.00
Jun-07	-100,000	0	\$5.500	\$0.100	\$0.006	\$0.000	\$9,400.00	\$0.00	\$9,400.00
Jun-07	-140,000	0	\$6.000	\$0.130	\$0.025	\$0.000	\$14,700.00	\$0.00	\$14,700.00
Jul-07	-80,000	0	\$4.000	\$0.070	\$0.001	\$0.000	\$5,520.00	\$0.00	\$5,520.00
Jul-07	-80,000	0	\$4.500	\$0.070	\$0.002	\$0.000	\$5,440.00	\$0.00	\$5,440.00
Jul-07	-20,000	0	\$5.000	\$0.070	\$0.007	\$0.000	\$1,260.00	\$0.00	\$1,260.00
Jul-07	-500,000	0	\$5.500	\$0.320	\$0.024	\$0.000	\$148,000.00	\$0.00	\$148,000.00
Aug-07	-50,000	0	\$4.000	\$0.100	\$0.001	\$0.000	\$4,950.00	\$0.00	\$4,950.00
Aug-07	-50,000	0	\$4.500	\$0.090	\$0.006	\$0.000	\$4,200.00	\$0.00	\$4,200.00
Aug-07	-430,000	0	\$5.000	\$0.116	\$0.019	\$0.000	\$41,830.00	\$0.00	\$41,830.00
Sep-07	-20,000	0	\$4.000	\$0.100	\$0.005	\$0.000	\$1,900.00	\$0.00	\$1,900.00
Sep-07	-30,000	0	\$4.500	\$0.100	\$0.017	\$0.000	\$2,490.00	\$0.00	\$2,490.00
Sep-07	-250,000	0	\$6.000	\$0.250	\$0.167	\$0.000	\$20,750.00	\$0.00	\$20,750.00
Oct-07	-30,000	0	\$5.000	\$0.183	\$0.074	\$0.000	\$3,280.00	\$0.00	\$3,280.00
Oct-07	-140,000	0	\$5.500	\$0.140	\$0.139	\$0.000	\$140.00	\$0.00	\$140.00
Nov-07	-200,000	-200,000	\$6.000	\$0.230	\$0.152	\$0.300	\$15,600.00	-\$14,000.00	\$1,600.00
Dec-07	-10,000	0	\$5.500	\$0.150	\$0.061	\$0.000	\$890.00	\$0.00	\$890.00
Dec-07	-100,000	0	\$6.000	\$0.195	\$0.113	\$0.000	\$8,200.00	\$0.00	\$8,200.00
Total	-2,380,000	-200,000					\$301,500.00	-\$14,000.00	\$287,500.00

TOTALS

	NYMEX	BASIS	Options	Total for month
Jun-07	-\$107,600.00	\$0.00	-\$392,270.00	-\$499,870.00
Jul-07	-\$45,980.00	\$0.00	\$200,290.00	\$154,310.00
Aug-07	-\$36,890.00	\$0.00	-\$396,480.00	-\$433,370.00
Sep-07	\$9,900.00	\$0.00	-\$188,780.00	-\$178,880.00
Oct-07	-\$121,320.00	\$0.00	-\$163,940.00	-\$285,260.00
Nov-07	\$169,700.00	\$0.00	-\$90,810.00	\$78,890.00
Dec-07	\$58,740.00	\$0.00	-\$125,390.00	-\$66,650.00
Total	-\$73,450.00	\$0.00	-\$1,157,380.00	-\$1,230,830.00

Aquila Networks Energy Resources Missouri Gas Hedge 2008

3/27/2007

NYMEX SWAPS

	Open positions (mmbtu's)	Closed positions (mmbtu's)	Purchase Wacog	NYMEX Settlement	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jan-08	150,000	0	\$10.384	\$8.745	\$0.000	-\$95,900.00	\$0.00	-\$95,900.00
Feb-08	90,000	0	\$10.309	\$8.735	\$0.000	-\$52,100.00	\$0.00	-\$52,100.00
Mar-08	140,000	0	\$9.667	\$8.595	\$0.000	-\$22,610.00	\$0.00	-\$22,610.00
Apr-08	150,000	0	\$8.107	\$8.010	\$0.000	-\$14,480.00	\$0.00	-\$14,480.00
May-08	250,000	0	\$7.871	\$7.890	\$0.000	\$4,850.00	\$0.00	\$4,850.00
Jun-08	340,000	0	\$7.907	\$7.955	\$0.000	\$16,160.00	\$0.00	\$16,160.00
Jul-08	650,000	0	\$7.989	\$8.030	\$0.000	\$26,660.00	\$0.00	\$26,660.00
Aug-08	520,000	0	\$8.092	\$8.095	\$0.000	\$1,420.00	\$0.00	\$1,420.00
Sep-08	270,000	0	\$8.215	\$8.155	\$0.000	-\$16,210.00	\$0.00	-\$16,210.00
Oct-08	110,000	0	\$8.174	\$8.250	\$0.000	\$8,320.00	\$0.00	\$8,320.00
Nov-08	220,000	0	\$8.757	\$8.700	\$0.000	-\$12,520.00	\$0.00	-\$12,520.00
Dec-08	130,000	0	\$9.185	\$9.180	\$0.000	-\$3,280.00	\$0.00	-\$3,280.00
Total	3,020,000	0		\$8.692		-\$159,690.00	\$0.00	-\$159,690.00

\$8.39

OPTIONS

Calls

	Open Call positions (mmbtu's)	Closed call positions (mmbtu's)	Strike price	Purchase Wacog	Settle	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jan-08	10,000	0	\$8.000	\$2.200	\$2.300	\$0.000	\$1,000.00	\$0.00	\$1,000.00
Feb-08	230,000	0	\$8.000	\$3.550	\$2.383	\$0.000	-\$268,410.00	\$0.00	-\$268,410.00
Mar-08	20,000	0	\$7.000	\$2.795	\$2.834	\$0.000	\$1,780.00	\$0.00	\$1,780.00
Mar-08	130,000	0	\$8.000	\$2.176	\$2.278	\$0.000	\$13,240.00	\$0.00	\$13,240.00
Apr-08	150,000	0	\$8.000	\$1.410	\$1.026	\$0.000	-\$57,600.00	\$0.00	-\$57,600.00
May-08	200,000	0	\$7.000	\$2.091	\$1.439	\$0.000	-\$130,400.00	\$0.00	-\$130,400.00
May-08	60,000	0	\$8.000	\$0.927	\$0.958	\$0.000	\$1,880.00	\$0.00	\$1,880.00
Jun-08	220,000	0	\$7.000	\$1.531	\$1.503	\$0.000	-\$6,240.00	\$0.00	-\$6,240.00
Jun-08	130,000	0	\$8.000	\$1.018	\$1.022	\$0.000	\$560.00	\$0.00	\$560.00
Jul-08	170,000	0	\$7.000	\$1.465	\$1.592	\$0.000	\$21,540.00	\$0.00	\$21,540.00
Jul-08	10,000	0	\$8.000	\$1.190	\$1.106	\$0.000	-\$840.00	\$0.00	-\$840.00
Jul-08	500,000	0	\$9.000	\$1.200	\$0.735	\$0.000	-\$207,500.00	\$0.00	-\$207,500.00
Aug-08	110,000	0	\$7.000	\$1.558	\$1.687	\$0.000	\$14,170.00	\$0.00	\$14,170.00
Aug-08	440,000	0	\$8.000	\$1.337	\$1.202	\$0.000	-\$59,520.00	\$0.00	-\$59,520.00
Sep-08	150,000	0	\$7.000	\$2.650	\$1.790	\$0.000	-\$129,000.00	\$0.00	-\$129,000.00
Sep-08	120,000	0	\$8.000	\$1.250	\$1.309	\$0.000	\$7,080.00	\$0.00	\$7,080.00
Oct-08	20,000	0	\$7.000	\$1.905	\$1.920	\$0.000	\$300.00	\$0.00	\$300.00
Oct-08	100,000	0	\$8.000	\$1.670	\$1.439	\$0.000	-\$23,100.00	\$0.00	-\$23,100.00
Nov-08	30,000	0	\$7.000	\$2.013	\$2.211	\$0.000	\$5,930.00	\$0.00	\$5,930.00
Nov-08	170,000	0	\$8.000	\$2.176	\$1.678	\$0.000	-\$84,640.00	\$0.00	-\$84,640.00
Dec-08	50,000	0	\$8.000	\$1.822	\$1.992	\$0.000	\$7,000.00	\$0.00	\$7,000.00
Dec-08	110,000	0	\$9.000	\$2.250	\$1.530	\$0.000	-\$79,200.00	\$0.00	-\$79,200.00
Total	3,130,000	0					-\$971,970.00	\$0.00	-\$971,970.00

\$7.99

Puts

	Open Put positions (mmbtu's)	Closed Put positions (mmbtu's)	Strike price	Purchase Wacog	Settle	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jan-08	-10,000	0	\$4.500	\$0.080	\$0.016	\$0.000	\$640.00	\$0.00	\$640.00
Jan-08	0	0	\$5.000	\$0.000	\$0.036	\$0.000	\$0.00	\$0.00	\$0.00
Feb-08	-230,000	0	\$6.000	\$0.200	\$0.173	\$0.000	\$6,900.00	\$0.00	\$6,900.00
Mar-08	-90,000	0	\$4.000	\$0.080	\$0.023	\$0.000	\$5,400.00	\$0.00	\$5,400.00
Mar-08	-30,000	0	\$4.500	\$0.083	\$0.042	\$0.000	\$1,240.00	\$0.00	\$1,240.00
Mar-08	-30,000	0	\$5.000	\$0.107	\$0.079	\$0.000	\$860.00	\$0.00	\$860.00
Apr-08	-150,000	0	\$4.500	\$0.160	\$0.037	\$0.000	\$18,450.00	\$0.00	\$18,450.00
May-08	-50,000	0	\$4.000	\$0.050	\$0.017	\$0.000	\$1,650.00	\$0.00	\$1,650.00
May-08	-340,000	0	\$4.500	\$0.061	\$0.041	\$0.000	\$6,760.00	\$0.00	\$6,760.00
May-08	-20,000	0	\$5.000	\$0.105	\$0.085	\$0.000	\$400.00	\$0.00	\$400.00
Jun-08	-80,000	0	\$4.000	\$0.060	\$0.017	\$0.000	\$3,440.00	\$0.00	\$3,440.00
Jun-08	-250,000	0	\$4.500	\$0.084	\$0.040	\$0.000	\$10,900.00	\$0.00	\$10,900.00
Jun-08	-20,000	0	\$5.000	\$0.110	\$0.084	\$0.000	\$520.00	\$0.00	\$520.00
Jul-08	-120,000	0	\$4.500	\$0.076	\$0.048	\$0.000	\$3,340.00	\$0.00	\$3,340.00
Jul-08	-530,000	0	\$5.000	\$0.130	\$0.095	\$0.000	\$18,550.00	\$0.00	\$18,550.00
Aug-08	-20,000	0	\$4.000	\$0.080	\$0.027	\$0.000	\$1,060.00	\$0.00	\$1,060.00
Aug-08	-480,000	0	\$4.500	\$0.115	\$0.059	\$0.000	\$26,680.00	\$0.00	\$26,680.00
Aug-08	-20,000	0	\$5.000	\$0.150	\$0.112	\$0.000	\$760.00	\$0.00	\$760.00
Sep-08	-120,000	0	\$4.000	\$0.100	\$0.037	\$0.000	\$7,560.00	\$0.00	\$7,560.00
Sep-08	-300,000	0	\$4.500	\$0.100	\$0.075	\$0.000	\$7,500.00	\$0.00	\$7,500.00
Oct-08	-10,000	0	\$4.000	\$0.130	\$0.047	\$0.000	\$830.00	\$0.00	\$830.00
Oct-08	-90,000	0	\$4.500	\$0.150	\$0.092	\$0.000	\$5,220.00	\$0.00	\$5,220.00
Oct-08	-10,000	0	\$5.000	\$0.210	\$0.159	\$0.000	\$510.00	\$0.00	\$510.00
Nov-08	-20,000	0	\$4.500	\$0.080	\$0.063	\$0.000	\$340.00	\$0.00	\$340.00
Nov-08	-180,000	0	\$5.000	\$0.211	\$0.114	\$0.000	\$17,480.00	\$0.00	\$17,480.00
Dec-08	-30,000	0	\$4.000	\$0.050	\$0.018	\$0.000	\$960.00	\$0.00	\$960.00
Dec-08	-130,000	0	\$5.000	\$0.095	\$0.079	\$0.000	\$2,030.00	\$0.00	\$2,030.00
Total	-3,360,000	0					\$149,980.00	\$0.00	\$149,980.00

TOTALS				
	NYMEX	BASIS	Options	Total for month
Jan-08	-\$95,900.00	\$0.00	\$1,640.00	-\$94,260.00
Feb-08	-\$52,100.00	\$0.00	-\$261,510.00	-\$313,610.00
Mar-08	-\$22,610.00	\$0.00	\$22,520.00	-\$90.00
Apr-08	-\$14,480.00	\$0.00	-\$39,150.00	-\$53,630.00
May-08	\$4,850.00	\$0.00	-\$19,710.00	-\$14,860.00
Jun-08	\$16,160.00	\$0.00	\$9,180.00	\$25,340.00
Jul-08	\$26,660.00	\$0.00	-\$164,910.00	-\$138,250.00
Aug-08	\$1,420.00	\$0.00	-\$16,850.00	-\$15,430.00
Sep-08	-\$16,210.00	\$0.00	-\$106,860.00	-\$123,070.00
Oct-08	\$8,320.00	\$0.00	-\$16,240.00	-\$7,920.00
Nov-08	-\$12,520.00	\$0.00	-\$60,890.00	-\$73,410.00
Dec-08	-\$3,280.00	\$0.00	-\$69,210.00	-\$72,490.00
Total	-\$159,690.00	\$0.00	-\$821,990.00	-\$981,680.00

Aquila Networks Energy Resources Missouri Gas Hedge 2009

3/27/2007

NYMEX SWAPS

	Open positions (mmbtu's)	Closed positions (mmbtu's)	Purchase Wacog	NYMEX Settlement	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jan-09	40,000	0	\$9.283	\$9.410	\$0.000	\$5,090.00	\$0.00	\$5,090.00
Feb-09	30,000	0	\$9.483	\$9.400	\$0.000	-\$2,490.00	\$0.00	-\$2,490.00
Mar-09	40,000	0	\$9.045	\$9.170	\$0.000	\$5,000.00	\$0.00	\$5,000.00
Apr-09	60,000	0	\$7.445	\$7.690	\$0.000	\$14,690.00	\$0.00	\$14,690.00
May-09	60,000	0	\$7.255	\$7.570	\$0.000	\$18,900.00	\$0.00	\$18,900.00
Jun-09	140,000	0	\$7.326	\$7.635	\$0.000	\$43,270.00	\$0.00	\$43,270.00
Jul-09	260,000	0	\$7.380	\$7.705	\$0.000	\$84,570.00	\$0.00	\$84,570.00
Aug-09	220,000	0	\$7.439	\$7.760	\$0.000	\$70,710.00	\$0.00	\$70,710.00
Sep-09	180,000	0	\$7.509	\$7.810	\$0.000	\$54,210.00	\$0.00	\$54,210.00
Oct-09	30,000	0	\$7.697	\$7.910	\$0.000	\$6,400.00	\$0.00	\$6,400.00
Nov-09	30,000	0	\$8.146	\$8.345	\$0.000	\$5,960.00	\$0.00	\$5,960.00
Dec-09	60,000	0	\$8.694	\$8.765	\$0.000	\$4,250.00	\$0.00	\$4,250.00
Total	1,150,000	0		\$8.264		\$310,560.00	\$0.00	\$310,560.00
	\$7.68							

OPTIONS
Calls

	Open Call positions (mmbtu's)	Closed call positions (mmbtu's)	Strike price	Purchase Wacog	Settle	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jan-09	50,000	0	\$8.000	\$2.034	\$2.152	\$0.000	\$5,900.00	\$0.00	\$5,900.00
Feb-09	30,000	0	\$8.000	\$2.083	\$2.205	\$0.000	\$3,650.00	\$0.00	\$3,650.00
Mar-09	40,000	0	\$7.000	\$2.460	\$2.645	\$0.000	\$7,400.00	\$0.00	\$7,400.00
Mar-09	10,000	0	\$8.000	\$2.090	\$2.101	\$0.000	\$110.00	\$0.00	\$110.00
Apr-09	70,000	0	\$7.000	\$1.323	\$1.345	\$0.000	\$1,550.00	\$0.00	\$1,550.00
May-09	70,000	0	\$7.000	\$1.243	\$1.257	\$0.000	\$990.00	\$0.00	\$990.00
Jun-09	160,000	0	\$7.000	\$1.295	\$1.324	\$0.000	\$4,640.00	\$0.00	\$4,640.00
Jul-09	290,000	0	\$7.000	\$1.348	\$1.410	\$0.000	\$17,900.00	\$0.00	\$17,900.00
Aug-09	250,000	0	\$7.000	\$1.449	\$1.500	\$0.000	\$12,800.00	\$0.00	\$12,800.00
Sep-09	200,000	0	\$7.000	\$1.539	\$1.595	\$0.000	\$11,300.00	\$0.00	\$11,300.00
Oct-09	30,000	0	\$7.000	\$1.633	\$1.715	\$0.000	\$2,450.00	\$0.00	\$2,450.00
Nov-09	30,000	0	\$7.000	\$1.847	\$1.961	\$0.000	\$3,430.00	\$0.00	\$3,430.00
Dec-09	60,000	0	\$8.000	\$1.627	\$1.744	\$0.000	\$7,040.00	\$0.00	\$7,040.00
Total	1,290,000	0					\$79,160.00	\$0.00	\$79,160.00
	\$7.12								

Puts

	Open Put positions (mmbtu's)	Closed Put positions (mmbtu's)	Strike price	Purchase Wacog	Settle	Closed Wacog	Unrealized Gain/Loss	Realized Gain/Loss	Total Value
Jan-09	-50,000	0	\$5.000	\$0.115	\$0.087	\$0.000	\$1,400.00	\$0.00	\$1,400.00
Feb-09	-30,000	0	\$5.000	\$0.127	\$0.107	\$0.000	\$590.00	\$0.00	\$590.00
Mar-09	-10,000	0	\$4.500	\$0.090	\$0.064	\$0.000	\$260.00	\$0.00	\$260.00
Mar-09	-40,000	0	\$5.000	\$0.168	\$0.117	\$0.000	\$2,020.00	\$0.00	\$2,020.00
Apr-09	-20,000	0	\$4.500	\$0.100	\$0.062	\$0.000	\$760.00	\$0.00	\$760.00
Apr-09	-50,000	0	\$5.000	\$0.130	\$0.120	\$0.000	\$500.00	\$0.00	\$500.00
May-09	-20,000	0	\$4.500	\$0.085	\$0.064	\$0.000	\$420.00	\$0.00	\$420.00
May-09	-50,000	0	\$5.000	\$0.146	\$0.126	\$0.000	\$1,000.00	\$0.00	\$1,000.00
Jun-09	-50,000	0	\$4.500	\$0.096	\$0.070	\$0.000	\$1,300.00	\$0.00	\$1,300.00
Jun-09	-110,000	0	\$5.000	\$0.146	\$0.133	\$0.000	\$1,470.00	\$0.00	\$1,470.00
Jul-09	-100,000	0	\$4.500	\$0.098	\$0.080	\$0.000	\$1,800.00	\$0.00	\$1,800.00
Jul-09	-190,000	0	\$5.000	\$0.167	\$0.147	\$0.000	\$3,770.00	\$0.00	\$3,770.00
Aug-09	-80,000	0	\$4.500	\$0.120	\$0.096	\$0.000	\$1,920.00	\$0.00	\$1,920.00
Aug-09	-170,000	0	\$5.000	\$0.186	\$0.170	\$0.000	\$2,800.00	\$0.00	\$2,800.00
Sep-09	-70,000	0	\$4.500	\$0.139	\$0.116	\$0.000	\$1,580.00	\$0.00	\$1,580.00
Sep-09	-130,000	0	\$5.000	\$0.217	\$0.198	\$0.000	\$2,460.00	\$0.00	\$2,460.00
Oct-09	-10,000	0	\$4.500	\$0.170	\$0.219	\$0.000	-\$490.00	\$0.00	-\$490.00
Oct-09	-20,000	0	\$5.000	\$0.240	\$0.219	\$0.000	\$420.00	\$0.00	\$420.00
Nov-09	-10,000	0	\$4.500	\$0.120	\$0.089	\$0.000	\$310.00	\$0.00	\$310.00
Nov-09	-20,000	0	\$5.000	\$0.190	\$0.154	\$0.000	\$720.00	\$0.00	\$720.00
Dec-09	-60,000	0	\$5.000	\$0.153	\$0.125	\$0.000	\$1,700.00	\$0.00	\$1,700.00
Total	-1,290,000	0					\$26,710.00	\$0.00	\$26,710.00

TOTALS				
	NYMEX	BASIS	Options	Total for month
Jan-09	\$5,090.00	\$0.00	\$7,300.00	\$12,390.00
Feb-09	-\$2,490.00	\$0.00	\$4,240.00	\$1,750.00
Mar-09	\$5,000.00	\$0.00	\$9,790.00	\$14,790.00
Apr-09	\$14,690.00	\$0.00	\$2,810.00	\$17,500.00
May-09	\$18,900.00	\$0.00	\$2,410.00	\$21,310.00
Jun-09	\$43,270.00	\$0.00	\$7,410.00	\$50,680.00
Jul-09	\$84,570.00	\$0.00	\$23,470.00	\$108,040.00
Aug-09	\$70,710.00	\$0.00	\$17,520.00	\$88,230.00
Sep-09	\$54,210.00	\$0.00	\$15,340.00	\$69,550.00
Oct-09	\$6,400.00	\$0.00	\$2,380.00	\$8,780.00
Nov-09	\$5,960.00	\$0.00	\$4,460.00	\$10,420.00
Dec-09	\$4,250.00	\$0.00	\$8,740.00	\$12,990.00
Total	\$310,560.00	\$0.00	\$105,870.00	\$416,430.00

ER-2005-0436

**AQUILA NETWORKS - ST. JOSEPH LIGHT AND POWER (ELECTRIC)
DEPRECIATION RATES**

<u>Account Number</u>	<u>Description</u>	<u>ASL (Years)</u>	<u>Net Salvage</u>	<u>Depreciation Rate</u>
<u>STEAM PRODUCTION PLANT</u>				
<u>LAKE ROAD</u>				
311.120	Structures and Improvements	54	-2.7%	1.90%
312.120	Boiler Plant Equipment	48	-3.7%	2.16%
312.002	Boiler Plant - Pollution	48	-3.7%	2.16%
314.120	Turbogenerator Units	44	-2.6%	2.33%
315.120	Accessory Electric Equipment	43	-1.8%	2.37%
316.120	Miscellaneous Power Plant Equipment	40	-15.8%	2.90%
<u>IATAN</u>				
311.110	Structures and Improvements	54	0.5%	1.84%
312.110	Boiler Plant Equipment	48	2.3%	2.04%
314.110	Turbogenerator Units	44	-1.2%	2.30%
315.110	Accessory Electric Equipment	43	-0.6%	2.34%
316.110	Miscellaneous Power Plant Equipment	40	0.6%	2.49%
<u>OTHER PRODUCTION PLANT</u>				
341.000	Structures and Improvements	60	-5.0%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-5.0%	3.09%
343.000	Prime Movers	22	-5.1%	4.78%
344.000	Generators	28	-15.2%	4.11%
345.000	Accessory Electric Equipment	37	-5.0%	2.84%
346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<u>TRANSMISSION PLANT</u>				
352.000	Structures and Improvements	60	-10.0%	1.83%
353.000	Station Equipment	60	-2.0%	1.70%
353.000	Station Equipment - Lake Road	60	-2.0%	1.70%
353.000	Station Equipment - Iatan	60	-2.0%	1.70%
354.000	Towers and Fixtures	54	0.0%	1.85%
355.000	Poles and Fixtures	55	-61.0%	2.93%
356.000	Overhead Conductors and Devices	62	-44.0%	2.32%
357.000	Underground Conduit	66	-12.0%	1.70%
358.000	Underground Conductors and Devices	49	-22.0%	2.49%
<u>DISTRIBUTION PLANT</u>				
361.000	Structures and Improvements	62	0.0%	1.61%
362.000	Station Equipment	48	0.0%	2.08%
364.000	Poles, Towers and Fixtures	46	-79.0%	3.89%
365.000	Overhead Conductors and Devices	60	-31.0%	2.18%

ER-2005-0436

**AQUILA NETWORKS - ST. JOSEPH LIGHT AND POWER (ELECTRIC)
DEPRECIATION RATES**

Account Number	Description	ASL (Years)	Net Salvage	Depreciation Rate
366.000	Underground Conduit	66	-12.0%	1.70%
367.000	Underground Conductors and Devices	49	-22.0%	2.49%
368.000	Line Transformers	33	-14.0%	3.45%
369.001	Overhead Services	55	-100.0%	3.64%
369.002	Underground Services	38	-16.0%	3.05%
370.000	Meters	53	-6.0%	2.00%
371.000	I.O.C.P.	26	-33.0%	5.12%
373.000	Street Lighting and Signal Systems	34	-8.0%	3.18%
<u>GENERAL PLANT</u>				
390.000	Structures and Improvements	45	-23.0%	2.73%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.011	SJ Off-Machines 1987	24	0.0%	4.17%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%
<u>COMMON UTILITY</u>				
389.010	Land and Land Rights			
390.000	Structures and Improvements-Own	45	-13.0%	2.51%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.011	Office Machines	24	0.0%	4.17%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%

ER-2005-0436

**AQUILA NETWORKS - ST. JOSEPH LIGHT AND POWER (ELECTRIC)
DEPRECIATION RATES**

<u>Account Number</u>	<u>Description</u>	<u>ASL (Years)</u>	<u>Net Salvage</u>	<u>Depreciation Rate</u>
<u>CORPORATE (SHARE OF UCU)</u>				
390.001	Structures and Improvements-Own	45	0.0%	2.22%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.005	Office Furniture & Equip Computer Dev	9	0.0%	11.11%
392.000	Transportation Equipment	8		12.50%
394.000	Tools, Shop and Garage Equipment	28	0.0%	3.57%
395.000	Laboratory Equipment	28	0.0%	3.57%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	0.0%	4.17%

ER-2005-0436

**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE
DEPRECIATION RATES**

Account Number	Description	ASL (Years)	Net Salvage	Depreciation Rate
<u>STEAM PRODUCTION PLANT</u>				
<u>JEFFERY</u>				
311.110	Structures and Improvements	54	-0.8%	1.87%
312.110	Boiler Plant Equipment	48	-1.0%	2.10%
312.000	Boiler Pollution Equipment	48	-1.0%	2.10%
314.110	Turbogenerator Units	44	-1.7%	2.31%
315.110	Accessory Electric Equipment	43	-1.8%	2.37%
316.110	Miscellaneous Power Plant Equipment	40	-3.4%	2.59%
<u>SIBLEY</u>				
311.120	Structures and Improvements	54	-1.1%	1.87%
312.120	Boiler Plant Equipment	48	-5.2%	2.19%
312.000	Boiler Pollution Equipment	48	-5.2%	2.19%
314.120	Turbogenerator Units	44	-2.6%	2.33%
315.120	Accessory Electric Equipment	43	-3.0%	2.40%
316.120	Miscellaneous Power Plant Equipment	40	-0.1%	2.50%
<u>OTHER PRODUCTION PLANT</u>				
341.000	Structures and Improvements	60	-4.9%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-4.9%	3.09%
343.000	Prime Movers	22	-5.8%	4.81%
343.100	Wind Turbines	22	-5.0%	4.77%
344.000	Generators	28	-6.4%	3.80%
345.000	Accessory Electric Equipment	37	-5.4%	2.85%
346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<u>GREENWOOD</u>				
341.000	Structures and Improvements	60	-4.9%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-4.9%	3.09%
343.000	Prime Movers	22	-5.8%	4.81%
344.000	Generators	28	-6.4%	3.80%
345.000	Accessory Electric Equipment	37	-5.4%	2.85%
346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<u>SOUTH HARPER</u>				
341.000	Structures and Improvements	60	-4.9%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-4.9%	3.09%
343.000	Prime Movers	22	-5.8%	4.81%
344.000	Generators	28	-6.4%	3.80%
345.000	Accessory Electric Equipment	37	-5.4%	2.85%

ER-2005-0436

**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE
DEPRECIATION RATES**

346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<u>TRANSMISSION PLANT</u>				
352.000	Structures and Improvements	60	-10.0%	1.83%
353.000	Station Equipment	60	-2.0%	1.70%
354.000	Towers and Fixtures	54	0.0%	1.85%
355.000	Poles and Fixtures	55	-61.0%	2.93%
356.000	Overhead Conductors and Devices	62	-44.0%	2.32%
358.000	Underground Conductors and Devices	49	-22.0%	2.49%
<u>DISTRIBUTION PLANT</u>				
361.000	Structures and Improvements	62	0.0%	1.61%
362.000	Station Equipment	48	0.0%	2.08%
364.000	Poles, Towers and Fixtures	46	-79.0%	3.89%
365.000	Overhead Conductors and Devices	60	-31.0%	2.18%
366.000	Underground Conduit	66	-12.0%	1.70%
367.000	Underground Conductors and Devices	49	-22.0%	2.49%
368.000	Line Transformers	33	-14.0%	3.45%
369.001	Overhead Services	55	-100.0%	3.64%
369.002	Underground Services	38	-16.0%	3.05%
370.001	Meters	53	-6.0%	2.00%
370.002	Load Research Meters	14	0.0%	7.14%
371.000	I.O.C.P.	26	-33.0%	5.12%
373.000	Street Lighting and Signal Systems	34	-8.0%	3.18%
<u>GENERAL PLANT</u>				
390.001	Structures and Improvements	45	-23.0%	2.73%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.005	Computer Systems Development	9	0.0%	11.11%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%

ER-2005-0436

**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE
DEPRECIATION RATES**

COMMON UTILITY

390.001	Structures and Improvements	45	-13.0%	2.51%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%

ER-2005-0436

**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE
DEPRECIATION RATES**

<u>CORPORATE (SHARE OF UCU)</u>				
390.001	Structures and Improvements	45	0%	2.22%
391.001	Office Furniture and Equipment	24	0%	4.17%
391.003	Computer Hardware	8	0%	12.50%
391.004	Computer Software	9	0%	11.11%
391.005	Office Furniture & Equip Computer Dev	9	0%	11.11%
392.000	Transportation Equipment	8	0%	12.50%
394.000	Tools, Shop and Garage Equipment	28	0%	3.57%
395.000	Laboratory Equipment	28	0%	3.57%
397.000	Communication Equipment	27	0%	3.70%
398.000	Miscellaneous Equipment	24	0%	4.17%

Fuel and Purchased Power Costs in Staff Supplemental Direct									
Variable and Joint									
501 (Coal)									
547 Gas (Energy)									
555 Purchased Pwr (Energy)									
Total Variable - Fuel Run									
Fixed and Direct charges									
509 Emission Allowances									
547 Gas Pipeline Reservation Charges									
Other Fuel Adders									
Unit Train									
Total Fuel and Purchased Power									
Kwh Sales levels in Fuel Run									
Kwh Generation									
Costs based on 81/19 Split									
Variable and Joint									
501 (Coal)									
547 Gas (Energy)									
555 Purchased Pwr (Energy)									
Total Variable - Fuel Run									
Fixed and Direct charges									
509 Emission Allowances									
547 Gas Pipeline Reservation Charges									
Other Fuel Adders									
Unit Train									
Total Fuel and Purchased Power									
Kwh Sales levels in Fuel Run									
Kwh Generation									
Note: The MPS and L&P allocation percentages only apply to variable costs in the fuel run. Fixed and direct charges are not affected									

Rate Base Reconciliation

Aquila Networks-MPS Electric
ER-2007-0004

		Juris. Factor	Total Company Staff	Juris. Factor	Mo. Juris. Staff
1	Plant in Service:	Input		99.45%	
2					
3	JEC Common Plant	100.00%	1,992,959	99.45%	1,981,957
4	UCU Allocated Plant	100.00%	90,159,013	99.45%	89,661,293
5	10750 - Building - Raytown	100.00%	0	99.45%	0
6	South Harper Plant Valuation	100.00%	0	99.45%	0
	Eliminate S. Harper Legal Costs	100.00%	(579,394)	99.45%	(576,195)
		100.00%		99.45%	0
7	Add MPS Units 4 & 5 - Plant in Service	100.00%	63,864,718	99.45%	63,512,155
8	Plant not at Issue	100.00%	1,503,577,009	99.45%	1,495,276,558
9	Total Plant	Input	1,659,014,305		1,649,855,767
10					
11	Depreciation Reserve	100.00%		99.45%	
12					
13	JEC - Common Reserve	100.00%	1,593,603	99.45%	1,584,809
14	UCU Allocated Reserve	100.00%	30,071,407	99.45%	29,905,464
15	10750 - Building - Raytown	100.00%	0	99.45%	0
	Eliminate Negative Reserve	100.00%	6,365	99.45%	6,330
	Add MPS Units 4 & 5 - Depr. Reserve	100.00%	3,693,752	99.45%	3,673,369
16		100.00%		99.45%	0
17	Depr. Reserve not at issue	100.00%	586,502,271	99.45%	583,265,773
18	Total Depreciation Reserve	Input	621,867,398		618,435,744
19					
20	Add to Net Plant				
21	Cash Working Capital				(29,981,619)
	CWC - Acct. Rec. Sale settlement				11,423,620
22	Materials and Supplies				22,740,306
23	SO2 Emission Allowances				4,538,978
24	Prepayments				2,324,273
25	Fuel Inventory - Oil				2,987,537
26	Fuel Inventory - Coal				10,206,043
	Fuel Inventory - Other				502,722
	Fuel Stock - Undistributed				0
27	Prepaid Pension Asset				5,926,808
28	AAO Def Sibley Rebuild & Western Coal 1990				792,889
29	AAO Def Sibley Rebuild & Western Coal 1992				947,450
30	AAO Ice Storm 2002				0
31	Regulatory Asset - DSM Cost				0
32					
33	Subtract from Net Plant				
34					
35	Customer Advances for Construction				9,653,764
36	Customer Deposits				4,615,821
37	Deferred Income Taxes				125,706,659
38	Deferred Income Taxes - AAO				489,946
39	Deferred Tax - Rate Base - MPS Units 4 & 5				3,195,070
40	Regulatory Liability - ERISA Minimum Tracker				1,687,732
41					
42					
43					
44	Total Rate Base				918,480,038
45					
46					Schedule 4
47					Page 1 of 2

Rate Base Reconciliation

Aquila Networks- L&P Electric

ER-2007-0004

	Total Company Staff	Juris. Factor	Mo. Juris. Staff
1 Plant in Service:		96.92%	
2			
3	0	96.92%	0
4 UCU Allocated Plant	27,533,302	96.92%	26,685,501
5 10750 - Building - Raytown	0	96.92%	0
6 Eliminate Capital Lease from Plant	(2,577,164)	96.92%	(2,497,808)
	0	96.92%	0
7	0	96.92%	0
8 Plant not at Issue	387,497,316	96.92%	375,565,566
9 Total Plant	412,453,454		399,753,259
10			
11 Depreciation Reserve		96.32%	
12			
13	0	96.32%	0
14 UCU Allocated Reserve	9,112,326	96.32%	8,777,382
15 10750 - Building - Raytown	0	96.32%	0
Eliminate Capital Lease from Plant	(341,097)	96.32%	(328,559)
	0	96.32%	0
16	0	96.32%	0
17 Depr. Reserve not at issue	209,668,058	96.32%	201,961,235
18 Total Depreciation Reserve	218,439,287		210,410,058
19			
20 Add to Net Plant			
21 Cash Working Capital			(8,101,700)
22 Materials and Supplies			6,797,099
23 Undistributed Stores			753,526
23 SO2 Emission Allowances			6,882,720
24 Prepayments			789,114
Prepayments - L&P's share of UCU			572,579
25 Fuel Inventory - Oil			1,385,710
26 Fuel Inventory - Coal			3,167,380
Fuel Inventory - Other			298,201
Fuel Stock - Undistributed			0
27 Prepaid Pension Asset			21,988,400
28 Regulatory Asset - ERISA Minimum Tracker			321,600
29 Regulatory Asset - DSM			0
30			0
31			0
32			
33 Subtract from Net Plant			
34			
35 Customer Advances for Construction			103,800
36 Customer Deposits			895,132
37 Deferred Income Taxes			36,697,788
38			
39			
40			
41			
42			
43			
44 Total Rate Base			186,501,110

Schedule 4

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AQUILA NETWORKS - MPS ELECTRIC
CASE NO. ER-2007-0004
ADJUSTED MISSOURI RETAIL RATE REVENUE BY RATE CODE
(CALENDAR YEAR 2005, UPDATED THROUGH DECEMBER 31, 2006)

	Billed Revenue from Permanent Rates (1)	Annualizations to Revenue (1)	Normalizations to Revenue (1)	Annualization for Growth/Large Power Annualizations(2)	Total Rate Revenue
Residential					
MO860 Residential General Use	\$129,224,924	\$16,111,687	(\$3,821,424)	\$0	
MO870 Residential w/ Space Heat	\$59,140,559	\$7,508,182	(\$198,887)	\$0	
Total Residential	\$188,365,483	\$23,619,869	(\$4,020,311)	\$9,349,311	\$217,314,352
Small General Service					
MO710/711 Small GS	\$50,444,542	\$5,320,486	(\$484,402)	\$0	
MO716 Small GS w/kW mtr, Pri	\$45,641	\$5,142	\$0	\$0	
MO740 Schools & Churches	\$2,036,364	\$214,994	(\$37,413)	\$0	
MO800 Muni Water Pumps	\$464,342	\$52,316	\$0	\$0	
MO810 Muni Park & Rec	\$198,417	\$22,342	\$0	\$0	
MO811 Muni Park & Rec, 3-phase	\$196,762	\$22,168	\$0	\$0	
Total Small GS	\$53,386,068	\$5,637,447	(\$521,815)	(\$2,811,349)	\$55,690,351
Large General Service					
MO720 Large GS, Secondary	\$42,938,351	\$2,911,922	(\$287,907)	\$35,254	
MO725 Large GS, Primary	\$1,660,066	\$130,290	\$0	(\$565,795)	
MO721 RTP (721)	\$202,588	\$0	\$0	(\$202,588)	
Total Large GS	\$44,801,005	\$3,042,212	(\$287,907)	(\$733,129)	\$46,822,181
Large Power					
MO730 Large PS, Secondary	\$23,401,518	\$1,592,602	\$0	\$6,198,183	
MO735 Large PS, Primary	\$29,699,179	\$2,037,548	\$0	(\$1,956,322)	
MO731 RTP (731)	\$1,247,174	\$0	\$0	(\$1,213,311)	
MO737 RTP (737)	\$1,231,883	\$0	\$0	\$0	
Total Large Power	\$55,579,754	\$3,630,150	\$0	\$3,028,550	\$62,238,454
Special					
MO919 Special Contract (Modine)	\$232,969	\$73,121	\$0	(\$306,090)	
MO650 Thermal Energy Storage	\$344,177	\$38,777	\$0	\$0	
Total Special	\$577,146	\$111,898	\$0	(\$306,090)	\$382,954
Lighting					
MONxx	\$5,692,362	\$641,335	\$0	\$0	\$6,333,697
Unaccounted for	(\$128,219)		\$0		(\$128,219)
Interdepartmental	\$10,404				\$10,404
Total MO \$ from Permanent Rates	\$348,284,003	\$36,682,912	(\$4,830,033)	\$8,527,292	\$388,664,174

(1) Sponsored by Staff witness Curt Wells
(2) Sponsored by Amanda McMellen

AQUILA NETWORKS - MPS ELECTRIC
CASE NO. ER-2007-0004
ADJUSTED MISSOURI RETAIL KWH SALES BY RATE CODE
(CALENDAR YEAR 2005, UPDATED THROUGH DECEMBER 31, 2006)

	As Billed Sales (kWh) (1)	Annualizations to kWh Sales(1)	Normalizations to kWh Sales (2)	Annualizations for Growth & Large Power(3)	Total Sales (kWh)
Residential					
MO860 Residential General Use	1,694,365,626	(10,274,071)	(52,362,375)	-	-
MO870 Residential w/ Space Heat	945,272,548	(8,105,481)	5,253,035	-	-
Total Residential	2,639,638,174	(18,379,553)	(47,109,340)	140,178,806	2,714,328,088
Small General Service					
MO710/711 Small GS	766,452,293	(5,177,626)	(7,522,277)	-	-
MO716 Small GS w/kW mtr, Pri	812,080	-	-	-	-
MO740 Schools & Churches	30,281,637	(159,273)	(451,206)	-	-
MO800 Muni Water Pumps	7,439,925	-	-	-	-
MO810 Muni Park & Rec	2,477,232	-	-	-	-
MO811 Muni Park & Rec, 3-phase	2,445,016	-	-	-	-
Total Small GS	809,908,183	(5,336,900)	(7,973,483)	(37,230,487)	759,367,313
Large General Service					
MO720 Large GS, Secondary	819,979,713	(9,061,547)	(5,314,134)	-	-
MO725 Large GS, Primary	34,053,319	-	-	-	-
MO721 RTP (721)	3,980,634	-	-	-	-
Total Large GS	858,013,666	(9,061,547)	(5,314,134)	(16,661,419)	826,976,566
Large Power					
MO730 Large PS, Secondary	484,553,710	(85,897)	-	155,036,852	-
MO735 Large PS, Primary	772,013,509	283,542	-	(84,081,537)	-
MO731 RTP (731)	23,869,162	-	-	(12,745,742)	-
MO737 RTP (737)	18,647,331	-	-	-	-
Total Large Power	1,299,083,712	197,645	-	58,209,573	1,357,490,930
Special					
MO919 Special Contract (Modine)	5,560,251	-	-	(5,560,251)	-
MO650 Thermal Energy Storage	8,151,169	-	-	-	8,151,169
Total Special	13,711,420	-	-	(5,560,251)	8,151,169
Lighting	44,565,552	-	-	-	44,565,552
Unaccounted for	1,000	-	-	-	1,000
Interdepartmental	342,000	-	-	-	342,000
Total MO kWh Sales	5,665,263,707	(32,580,354)	(60,396,957)	138,936,222	5,711,222,618

(1) Compiled by Staff witness Curt Wells
(2) Sponsored by Shawn Lange
(3) Sponsored by Amanda McMellen

AQUILA NETWORKS - L&P ELECTRIC
CASE NO. ER-2007-0004
ADJUSTED MISSOURI RETAIL RATE REVENUE BY RATE CODE
(CALENDAR YEAR 2005, UPDATED THROUGH DECEMBER 31, 2006)

	Billed Revenue from Permanent Rates (1)	Annualizations to Revenue (1)	Normalizations to Revenue (1)	Annualization for Growth (through 12/31/2006) (2)	Total Rate Revenue
Residential					
MO910 Residential - General Use	\$21,015,785	\$1,669,173	(\$614,689)	\$0	\$0
MO911 Multiple Occupancy	\$186,568	\$17,216	(\$5,678)	\$0	\$0
MO920 Residential - Space Heat	\$15,298,955	\$1,246,837	\$204,273	\$0	\$0
MO921 Multiple Occupancy	\$383,380	\$30,684	\$7,512	\$0	\$0
MO913 Residential - Water Heat	\$5,225,487	\$419,815	(\$86,150)	\$0	\$0
MO914 Multiple Occupancy	\$4,698	\$423	(\$88)	\$0	\$0
MO915 Residential - Other Use	\$601,577	\$42,141	(\$12,432)	\$0	\$0
MO916 Residential - Fixed Bill	\$796,284	\$69,452	\$0	\$0	\$0
MO922 Residential - Limited Demand	\$27,488	\$2,167	\$332	\$0	\$0
Total Residential	\$43,540,221	\$3,497,909	(\$506,920)	\$298,367	\$46,829,577
Small General Service					
MO930 General Service - Limited Demand	\$2,139,970	\$125,583	(\$9,025)	\$0	\$0
MO931 General Service - General Use	\$3,339,165	\$211,527	(\$26,075)	\$0	\$0
MO932 General Service - Limited w/ Space Heat	\$343,382	\$21,749	\$328	\$0	\$0
MO933 General Service - Electric Space Heat	\$1,453,124	\$87,277	(\$3,949)	\$0	\$0
MO934 General Service - Schools and Churches	\$395,580	\$22,495	(\$3,301)	\$0	\$0
MO941 Non-Res Space/Water Heat	\$141,613	\$8,569	(\$431)	\$0	\$0
Total Small GS	\$7,812,834	\$477,200	(\$42,454)	\$154,362	\$8,401,942
MO940 Large General Service	\$18,576,834	\$1,074,475	(\$59,031)	\$240,215	\$19,832,492
MO944 Large Power Service	\$24,931,539	\$533,657	\$0	\$3,276,091	\$28,741,287
Lighting					
MOSJX Street & Private Area Lighting	\$2,237,158	\$142,083	\$0	\$0	\$0
MO971 Outdoor Night Lighting	\$34,342	\$2,181	\$0	\$0	\$0
MO972 Street Lighting	\$32,526	\$2,066	\$0	\$0	\$0
MO973 Traffic Signals	\$21,816	\$1,386	\$0	\$0	\$0
Total Lighting	\$2,325,842	\$147,715	\$0	\$0	\$2,473,557
Interdepartmental	\$481				\$481
Unaccounted for	(\$80,322)				(\$80,322)
Total MO \$ from Permanent Rates	\$97,107,428	\$5,730,957	(\$608,405)	\$3,969,035	\$106,199,015

(1) Sponsored by Staff witness Curt Wells
(2) Sponsored by Staff witness Amanda McMellen

AQUILA NETWORKS - L&P ELECTRIC
CASE NO. ER-2007-0004
ADJUSTED MISSOURI RETAIL KWH SALES BY RATE CODE
(CALENDAR YEAR 2005, UPDATED THROUGH DECEMBER 31, 2006)

	As Billed Sales (kWh) (1)	Annualizations to kWh Sales(1)	Normalizations to kWh Sales (2)	Annualizations for Growth & Large Power(3)	Total Sales (kWh)
Residential					
MO910 Residential - General Use	315,971,730	(1,702,228)	(9,415,748)	-	-
MO911 Multiple Occupancy	2,458,748	14,440	(85,313)	-	-
MO920 Residential - Space Heat	317,641,929	(2,186,781)	8,454,289	-	-
MO921 Multiple Occupancy	6,938,995	(65,828)	219,739	-	-
MO913 Residential - Water Heat	88,309,321	(487,260)	(1,126,556)	-	-
MO914 Multiple Occupancy	70,800	334	(1,356)	-	-
MO915 Residential - Other Use	6,030,544	(109,193)	(140,256)	-	-
MO916 Residential - Fixed Bill	11,945,245	-	-	-	-
MO922 Residential - Limited Demand	528,514	(5,281)	14,145	-	-
Total Residential	749,895,827	(4,541,797)	(2,081,056)	11,273,535	754,546,509
Small General Service					
MO930 General Service - Limited Demand	23,168,158	(125,922)	(35,952)	-	-
MO931 General Service - General Use	47,657,979	19,791	(286,771)	-	-
MO932 General Service - Limited w/ Space Heat	4,223,955	(156)	21,400	-	-
MO933 General Service - Electric Space Heat	22,987,115	(92,896)	44,200	-	-
MO934 General Service - Schools and Churches	4,690,165	(30,423)	(27,174)	-	-
MO941 Non-Res Space/Water Heat	2,705,783	(7,605)	19,807	-	-
Total Small GS	105,433,155	(237,211)	(264,490)	2,294,144	107,225,598
Large General Service	382,940,842	(2,586,295)	(1,008,490)	5,733,017	385,079,074
Large Power Service	655,270,954	408,738	-	105,959,572	761,639,264
Lighting					
MOSJX Street & Private Area Lighting	19,816,936	-	-	-	-
MO971 Outdoor Night Lighting	462,172	-	-	-	-
MO972 Street Lighting	856,303	-	-	-	-
MO973 Traffic Signals	482,065	-	-	-	-
Total Lighting	21,617,476	-	-	-	21,617,476
Unaccounted for	-	-	-	-	-
Interdepartmental	21,000	-	-	-	21,000
Total MO kWh Sales	1,915,179,254	(6,956,565)	(3,354,036)	125,260,268	2,030,128,921

- (1) Compiled by Staff witness Curt Wells
(2) Sponsored by Staff witness Shawn Lange
(3) Sponsored by Staff witness Amanda McMillen

CASE NO. ER-2007-0004

Exhibit Number	Witness Name	Document Description	Admit
001	Bob Adkins	Direct Testimony	All
002	Block Andrews	Direct Testimony	All
003	Philip Beyer	Direct Testimony	All
004	Susan Braun	Direct Testimony	All
005	Susan Braun	Rebuttal Testimony	All
006	Trent Cozad	Surrebuttal Testimony	All
007	Matthew Daunis	Direct Testimony	All
008	Jon Empson	Direct Testimony	All
009	Steve Fetter	Rebuttal Testimony	Will Testify
010	Steve Fetter	Surrebuttal Testimony	Will Testify
011	Gary Gottsch	Direct Testimony-NP	All
012	Gary Gottsch	Direct Testimony-HC	All
013	Samuel Hadaway	Direct Testimony	Will Testify
014	Samuel Hadaway	Rebuttal Testimony	Will Testify
015	Samuel Hadaway	Surrebuttal Testimony	Will Testify
016	Abby Herl	Rebuttal Testimony-NP	All
017	Abby Herl	Rebuttal Testimony-HC	All
018	Ron Klote	Direct Testimony	All
019	Ron Klote	Surrebuttal Testimony	All
020	Carol Lowndes	Direct Testimony	All
021NP	Kevin Noblet	Direct Testimony-NP	All
022HC	Kevin Noblet	Direct Testimony-HC	All
023NP	Davis Rooney	Direct Testimony-NP	Need to identify what portions can be admitted; Will Testify
024HC	Davis Rooney	Direct Testimony-HC	Need to identify what portions can be admitted; Will Testify
025NP	Davis Rooney	Rebuttal Testimony-NP	All
026HC	Davis Rooney	Rebuttal Testimony-HC	All
027NP	Davis Rooney	Surrebuttal Testimony-NP	All
028HC	Davis Rooney	Surrebuttal Testimony-HC	All
029	Jeff Stamm	Direct Testimony	All
030	Matt Tracy	Direct Testimony	All
031	Ivan Vancas	Direct Testimony	All
032	Denny Williams	Direct Testimony	Pages 1, 2 and 12 – 14.
033	Denny Williams	Rebuttal Testimony	Pages 1-5, pg. 14 through line 15, and pg. 16.

Exhibit Number	Witness Name	Document Description	Admit
034	Denny Williams	Surrebuttal Testimony	Pages 1-31, pg. 32, lines 1 - 22, pg. 33, lines 7 - 17, DRW1 and DRW2.
035	Richard Winterman	Rebuttal Testimony	All
036NP	Robert L. Davis	Rebuttal Testimony-NP	Will Testify
037HC	Robert L. Davis	Rebuttal Testimony-HC	Will Testify
200	Leon Bender	Direct Testimony	All
200HC	Leon Bender	Direct Testimony-HC	All
201	Kofi Aghenim Boateng	Direct Testimony	All
202	Kwang Y. Chose	Rebuttal Testimony	All
203	Dana Evans	Direct Testimony	All
204NP	David Elliott	Direct Testimony-NP	All
204HC	David Elliott	Direct Testimony-HC	All
205NP	David Elliott	Supplemental Direct-NP	All
205HC	David Elliott	Supplemental Direct-HC	All
206NP	Cary Featherstone	Direct Testimony-NP	Page 43, lines 18-27, Pages 44-61
206HC	Cary Featherstone	Direct Testimony-HC	Page 43, lines 18-27, Pages 44-61
207NP	Cary Featherstone	Rebuttal Testimony-NP	All - (Need confirmation that 207 NP is not related to issues being tried)
207HC	Cary Featherstone	Rebuttal Testimony-HC	All - (Need confirmation that 207 HC is not related to issues being tried)
208NP	Cary Featherstone	Surrebuttal Testimony-NP	Page 3, line 5 -23, Pages 24-36, Schedule 1
208HC	Cary Featherstone	Surrebuttal Testimony-HC	Page 3, line 5 -23, Pages 24-36, Schedule 1
209NP	Cary Featherstone	Surrebuttal Testimony-NP	All
209HC	Cary Featherstone	Surrebuttal Testimony-HC	All
210	William Harris	Direct Testimony	All
211HC	Charles Hyneman	Direct Testimony-HC	All
211NP	Charles Hyneman	Direct Testimony-NP	All
212NP	Charles Hyneman	Rebuttal Testimony-NP	All
212HC	Charles Hyneman	Rebuttal Testimony-HC	All
213NP	Charles Hyneman	Surrebuttal Testimony-NP	All
213HC	Charles Hyneman	Surrebuttal Testimony-HC	All
214	Shawn Lang	Direct Testimony	All
215	Shawn Lang	Supplemental Direct Testimony	All
216	Erin Maloney	Direct Testimony	All

Exhibit Number	Witness Name	Document Description	Admit
217	Lena Mantle	Direct Testimony	All
218NP	Lena Mantle	Surrebuttal Testimony-NP	Will Testify
218HC	Lena Mantel	Surrebuttal Testimony-HC	Will Testify
219	William McDuffey	Direct Testimony	All
220	Amanda McMellen	Direct Testimony	All
221	David Parcell	Direct Testimony	Will Testify
222	David Parcell	Rebuttal Testimony	Will Testify
223	David Parcell	Surrebuttal Testimony	Will Testify
224	David Roos	Direct Testimony	All
225	David Roos	Supplemental Direct Testimony	All
226	Rosella Schad	Direct Testimony	Will Testify
227	Michael Taylor	Rebuttal Testimony	Will Testify
228	Steve Traxler	Direct Testimony	All
229	Steve Traxler	Supplemental Direct Testimony	All
230NP	Graham Vesely	Direct Testimony-NP	All
230HC	Graham Vesely	Direct Testimony-HC	All
231NP	Graham Vesely	Surrebuttal Testimony-NP	All
231HC	Graham Vesely	Surrebuttal Testimony-HC	All
232	James Watkins	Direct Testimony	All
233	Curt Wells	Direct Testimony	All
234	Curt Wells	Supplemental Direct Testimony	All
235	Phillip Williams	Direct Testimony	All except for pgs. 19-20.
236	Phillip Williams	Rebuttal Testimony	Will Testify
237	Phillip Williams	Surrebuttal Testimony	Will Testify
238	Staffing Accounting Schedules	Direct Testimony	All
239	Staffing Accounting Schedules	Supplemental Direct Testimony	All
401	Ryan Kind	Direct Testimony	Will Testify
402	Ryan Kind	Rebuttal Testimony	All
403	Russell Trippensee	Direct Testimony	Will Testify
404	Russell Trippensee	Rebuttal Testimony	Will Testify
405	Ted Robertson	Direct Testimony	Will Testify
406	Ted Robertson	Rebuttal Testimony-NP	Will Testify
407	Ted Robertson	Rebuttal Testimony-HC	Will Testify
408	Ted Robertson	Surrebuttal Testimony	Will Testify
500NP	Maurice Brubaker	Direct Testimony	All
500HC	Maurice Brubaker	Direct Testimony-HC	All
501	Maurice Brubaker	Direct Testimony	All
502NP	Maurice Brubaker	Supplemental Direct Testimony-NP	All
502HC	Maurice Brubaker	Supplemental Direct Testimony-HC	All
503	Donald Johnstone	Direct Testimony	Will Testify
504	Donald Johnstone	Direct Testimony	Will Testify
505	Donald Johnstone	Rebuttal Testimony	Will Testify

Exhibit Number	Witness Name	Document Description	Admit
506	Donald Johnstone	Surrebuttal Testimony	Will Testify
507	Michael Gorman	Direct Testimony	Will Testify
508	Michael Gorman	Rebuttal Testimony	Will Testify
509	Michael Gorman	Surrebuttal Testimony	Will Testify
600	Ronald Binz; Nancy Brockway	Direct Testimony	Will Testify
601	Nancy Brockway	Surrebuttal	Will Testify
650	Kevin C. Higgins	Direct Testimony - NP	All
650HC	Kevin C. Higgins	Direct Testimony-HC	All
651	Kevin C. Higgins	Direct Testimony	All
652HC	Kevin C. Higgins	Supplemental Direct-HC	All
652NP	Kevin C. Higgins	Supplemental Direct-NP	All
700	Brenda Wilbers	Direct Testimony	All