BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the matter of the Application of) Aquila, Inc. d/b/a Aquila Networks) -- MPS for a waiver from the appli-) cation of certain tariff language) regarding refunds.)

GE-2004-0528

SEDALIA INDUSTRIAL ENERGY USERS' ASSOCIATION RECOMMENDATION REGARDING APPLICATION

COMES NOW SEDALIA INDUSTRIAL ENERGY USERS' ASSOCIATION (hereinafter SIEUA) and in response to the Commission's Order of April 22, 2004 states as follows:

1. Representatives of SIEUA have continued to research and analyze additional information provided by Aquila in support and explanation of its Application and it is believed that, except as noted below, are able to state that they have no objection thereto.

2. The remaining area or issue that needs to be resolved is the status of American Compressed Steel, a SIEUA member and current transportation customer that was explicitly excluded in Aquila's Application upon, we believe, incorrect information.

3. Upon information, SIEUA counsel states that American Compressed Steel has been in business in Sedalia, Missouri and a natural gas customer of Aquila (or its predecessors) at that location since 1978. Based upon discussion between counsel for SIEUA and counsel Cooper for Aquila, American Compressed Steel has documentation that we believe will substantiate 61232.1 this status and Aquila's concerns and allow American Compressed Steel to be listed as eligible to share in the refund. SIEUA Counsel expects to provide that documentation to Aquila Counsel for review on April 27, 2004.

4. Inclusion of American Compressed Steel in the refund calculation will not affect the share of any class other than the transportation class. The effect in that class will be to slightly reduce the amount per unit that would be used in the refund calculation for that class. Counsel are attempting to resolve this matter and expect to have resolution within 24-36 hours.

5. When that matter is resolved, SIEUA does not expect to have objection to Aquila's Application nor (as originally indicated) to the request for expedited consideration by the Commission and will promptly so advise the Commission and the assigned Regulatory Law Judge.

Respectfully submitted,

FINNEGAN, CONRAD & PETERSON, L.C.

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ATTORNEYS FOR SEDALIA INDUSTRIAL ENERGY USERS' ASSOCIATION

April 26, 2004

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing Application to Intervene by electronic means or by U.S. mail, postage prepaid addressed to all parties by their attorneys of record as provided by the Secretary of the Commission.

Stuart W. Conrad

Dated: April 26, 2004