

**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 MPS and L&P Missouri Service Areas.)

Case No. ER-2005-0436

RECONCILIATION

Comes now the Staff of the Missouri Public Service Commission (“Staff”) and states:

1. On May 24, 2005 Aquila, Inc. filed with the Commission tariff sheets designed to implement a general electric rate increase for service it provides to its Missouri customers in and about Kansas City and St. Joseph, Missouri under the names Aquila Networks—MPS and Aquila Networks—L&P, respectively. The Commission opened Case No. ER-2005-0436 to address that filing.
2. On July 21, 2005 the Commission issued an order in which directed the parties to file a reconciliation.
3. Appended and marked as Attachment A and Attachment B are reconciliations of the electric rate case issues for Aquila Networks—MPS and Aquila Networks—L&P, respectively.

WHEREFORE the Staff submits the attached reconciliations for Aquila Networks—MPS and Aquila Networks—L&P.

Respectfully submitted,

DANA K. JOYCE
General Counsel

/s/ Nathan Williams

Nathan Williams
Senior Counsel
Missouri Bar No. 35512

Attorney for the Staff of the
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102
(573) 751-8702 (Telephone)
(573) 751-9285 (Fax)
nathan.williams@psc.mo.gov

Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record this 23rd day of December 2005.

/s/ Nathan Williams