

**OFFICE OF THE PUBLIC COUNSEL
DATA REQUEST**

**AQUILA, INC.
CASE NOS.
ER-2004-0034
HR-2004-0034**

**FILED⁴
APR 29 2004**

**Missouri Public
Service Commission**

Requested From: Denny Williams
Requested By: Ted Robertson
Date Requested: February 18, 2004

Information Requested: Regarding the surrebuttal testimony of Mr. Dennis R. Williams, page 8, lines 4-20, please provide the following:

1. In its original and updated cases Company included an amount for an AAO deferred income tax offset related to all its AAOs, please explain, in detail, Company's rationale for changing its filed position to that expressed in Mr. Williams surrebuttal testimony.
2. Copies of all support (e.g. documents, tax returns, workpapers, etc.) Mr. Williams relied upon to change the Company's filed position to his current position.

Response Provided:

See Attached

The information provided to the Office of the Public Counsel in response to the above information request is accurate and complete, and contains no material misrepresentations or omissions based upon present facts known to the undersigned. The undersigned agrees to immediately inform the Office of the Public Counsel if any matters are discovered which would materially affect the accuracy or completeness of the information provided in response to the above information.

Date Received: _____ Received By: _____

Prepared By: _____

**Exhibit No. 153
Case No(s) ER-2004-0034
Date 2/24/04 Rptr RF**

Response to OPC DR 1046

1. Company has not changed its position regarding deferred taxes associated with AAO's – that is, to the extent that AAO's are included in rate base the associated accumulated deferred taxes should be offset against that rate base item.

In preparing its original case, Company inadvertently calculated deferred taxes on the EO-90-114 and EO-91-358 AAO's even though taxes on these items were flowed through for ratemaking purposes. This error was corrected in preparing the reconciliation of issues in this case.

2. See response to OPC DR 1047.

Responded by: Denny Williams

Attachments: None

February 23, 2004