

Exhibit No.:

Issues: Pension,
Deferred Taxes, &
Cost of Removal

Witness: H. Davis Rooney

Sponsoring Party: Aquila Networks-MPS
& L&P

Case No.: ER-2004-0034 &
HR-2004-0024
(Consolidated)

Before the Public Service Commission
of the State of Missouri

Surrebuttal Testimony

of

H. Davis Rooney