

**TABLE OF CONTENTS OF
SURREBUTTAL TESTIMONY OF
H. DAVIS ROONEY
AQUILA, INC. D/B/A AQUILA NETWORKS-MPS
AND AQUILA NETWORKS-L&P
CASE NOS. ER-2004-0034 AND HR-2004-0024
(CONSOLIDATED)**

PREPAID PENSION.....1

STRAIGHT-LINE TAX DEPRECIATION DEDUCTION.....8

**RECORDING OF COST OF REMOVAL AND SALVAGE (NET
SALVAGE).....46**

FUTURE INTERIM NET SALVAGE AMOUNTS.....47