

**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 Steam Heat Service Provided to)
Customers in its L&P Missouri Service Area.)

Case No. HR-2005-0450

RECONCILIATION

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

1. On May 27, 2004 Aquila, Inc. filed with the Commission tariff sheets designed to implement a general steam heat rate increase for service it provide to its Missouri customers in and about St. Joseph, Missouri under the name Aquila Networks—L&P. The Commission opened Case No. HR-2005-0450 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 is a reconciliations of the steam heat rate case issues for Aquila Networks—L&P.

WHEREFORE the Staff submits the attached reconciliation for Aquila Networks—L&P.

Respectfully submitted,

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/s/ Nathan Williams

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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