

In the Matter of a Management Audit of)
Aquila, Inc., d/b/a Aquila Networks-MPS) Case No. EO-2006-0356
And Aquila Networks-L&P)

COMES NOW Aquila, Inc. ("Aquila") and submits its Report on Recommendations Concerning Management Audit with the Commission as required by ¶ Ordered: 3 of the Missouri Public Service Commission's March 13, 2007, Order Accepting Staff's Management Audit Report and Directing Aquila, Inc. to Comply with Staff's Recommendation.

/s/ Paul A. Boudreau
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I hereby certify that a true and correct copy of the above and foregoing document was delivered by first class mail, electronic mail or hand delivery, on the 30th day of July, 2007, to the following:

Office of the Public Counsel
Governor Office Building
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P.O. Box 2230
Jefferson City, MO 65102-2230

/s/ Paul A. Boudreau
Paul A. Boudreau