

**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 ) Case No. HR-2005-0450  
Retail Steam Heat Service Provided to )  
Customers In its L&P Missouri Service Area )

**AQUILA'S RECOMMENDATION FOR PROPER TEST YEAR**

COMES NOW Aquila, Inc. ("Aquila"), by counsel, and for its recommendation regarding the proper test year to use in this case states as follows to the Missouri Public Service Commission ("Commission"):

Aquila recommends that in this case the Commission use a historical test year ending December 31, 2004 adjusted and updated for any known and measurable changes through June 30, 2005.

WHEREFORE, Aquila requests the Commission to order that the above test year be used in this case.

Respectfully submitted,



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Attorneys for Aquila, Inc.

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the above and foregoing document was delivered by first class mail or by hand delivery, on this 7<sup>th</sup> day of June, 2005 to the following:

General Counsel's Office  
Missouri Public Service Commission  
200 Madison Street, Suite 800  
P.O. Box 360  
Jefferson City, MO 65102-0360

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Governor Office Building  
200 Madison Street, Suite 650  
P.O. Box 2230  
Jefferson City, MO 65102-2230

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