

**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. ER-2005-0436
Retail Electric Service Provided to Customers)	
In its MPS and L&P Missouri Service Areas)	

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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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 7TH 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

Office of the Public Counsel
Governor Office Building
200 Madison Street, Suite 650
P.O. Box 2230
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