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January 26, 2004

Mr. Dale Hardy Roberts  
Secretary/Chief Regulatory Law Judge  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, MO 65102

**Re: Aquila, Inc.**  
**Case Nos. ER-2004-0034 and HR-2004-0024**

Dear Mr. Roberts:

Provided herewith for filing on behalf of Aquila, Inc. in the referenced matter, please find in electronic format Aquila's rebuttal testimony including the testimonies and schedules of the following witnesses:

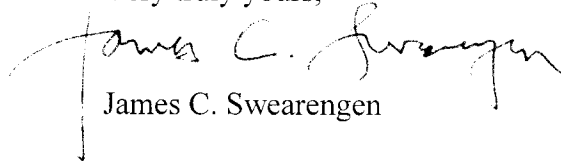
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A copy of this filing will be provided to all parties of record.

Please see that this filing is brought to the attention of the appropriate Commission personnel.

I thank you in advance for your cooperation in this matter.

Very truly yours,



James C. Swearingen

JCS/lar

Enclosure

cc: Nathan Williams  
Doug Micheel  
Stuart Conrad  
Mark Comley  
Shelley Woods  
Major Craig Paulson