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RICHARD T. CIOTTONE

May 27, 2005

Ms. Colleen M. Dale  
Secretary  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, MO 65102

**Re: Aquila, Inc.**

Dear Ms. Dale:

On behalf of Aquila, Inc. ("Aquila" or "Company"), I am providing herewith to the Missouri Public Service Commission ("Commission") for filing in electronic form certain tariff sheets consisting of revised steam rate schedules which are designed to increase the annual steam revenue of the Company's Aquila Networks – L&P steam operations by approximately \$5 million, exclusive of applicable franchise and occupational taxes. The rate schedules bear a date of issue of May 27, 2005, and an effective date of June 26, 2005.

Also provided in electronic form please find a letter from Aquila's Gary L. Clemens which, among other things, sets forth a list of the rate schedules being filed and explains the purpose of the filing. Also provided with Mr. Clemens' letter in electronic form is the information required by 4 CSR 240-3.030 and the direct testimony and schedules of the following Company witnesses: Dennis R. Williams, Susan K. Braun, Gary M. Denny, Samuel C. Hadaway, Ronald A. Klote, Amy S. Murray, Tim M. Nelson and H. Davis Rooney.

Please note that Aquila filed testimony and schedules, including depreciation studies for both the Company's Aquila Networks - MPS and Aquila Networks - L&P electric and common plant as well as the Company's corporate plant, in its last steam rate case, Case

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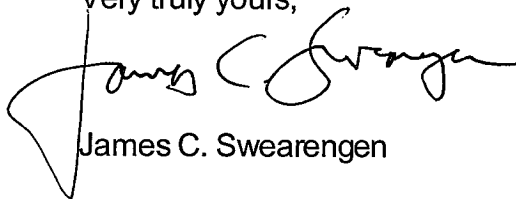
No. HR-2004-0024. The databases for the depreciation studies and property unit catalog were provided to the Commission Staff prior to that filing.

Two copies of today's filing will be provided to the Commission's General Counsel and to the Office of the Public Counsel.

Would you please bring this filing to the attention of the appropriate Commission personnel and see that a copy of all correspondence, notices, orders and other communications in connection with this matter and proceeding are furnished to Mr. Clemens as well as to the undersigned counsel.

Thank you very much for your assistance.

Very truly yours,

A handwritten signature in black ink, appearing to read "James C. Swearengen", written over a horizontal line.

James C. Swearengen

JCS/lar  
Enclosures

cc: Dana Joyce  
Office of the Public Counsel  
Gary L. Clemens