Memorandum

To: PSC Data Center

CC: Annual Report File 2004

From: Janis E. Fischer, Auditing Dept.

Date: 12/30/2005

Aquila Networks L&P-Investor (Gas) and Aquila Networks MPS-Investor (Gas) submitted

as Aquila, Inc. – Investor (Gas) BMAR-2005-0502

Contacted:

Re:

Phone number:

Information requested: Aquila, in response to deficiencies issued for annual reports submitted electronically as Aquila Networks-MPS Investor (Electric) under BMAR-2005-0455, provided gas annual reports and supplemental pages. The response was submitted electronically into EFIS as Aquila, Inc.-Investor (Gas) under BMAR-2005-0502. Annual reports of each certificated company are to be reported separately into EFIS. Staff has generated separate and distinct annual report submissions in EFIS, Aquila Networks L&P-Investor (Gas) under BMAR-2006-0018 and Aquila Networks MPS-Investor (Gas) under BMAR-2006-0020. The supplemental information provided under BMAR-2005-0502 should be included with BMAR-2006-0018 and BMAR-2006-0020.

Please refer to BMAR-2005-0502 for supplemental natural gas information pertaining to Aquila Networks-L&P and Aquila Networks-MPS.

Email address:

Tax return type:

Taxpayer id number:

Staff contact: Janis E. Fischer