

**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)
Retail Electric Service Provided to Customers)
in its Aquila Networks—MPS and Aquila)
Networks—L&P Missouri Service Areas.)

Case No. ER-2007-0004
Tariff No. YE-2007-0001

OFFICE OF THE PUBLIC COUNSEL’S MOTION TO AMEND ISSUES LIST

The Office of the Public Counsel respectfully asks the Commission to permit Public Counsel to amend the Issues List for this case due to an omission of Accounting Authority Orders issues. This case’s lead counsel was in hearings in the AmerenUE rate case (ER-2007-0002) during all of March (including at the time the issues list and other pre-trial pleadings were discussed, prepared and circulated) in this case. The undersigned counsel only was involved in this case for the last two weeks and inadvertently overlooked this issue omission.

On March 22, 2007, Staff filed the “List Of Issues, Order Of Issues, List Of Witnesses, Order Of Witnesses And Order Of Cross-Examination” with the input of all parties. Included in the pleading were a list of contested issues identified by the prefiled testimony and the parties. In reviewing the proposed issues lists circulated by Staff, counsel overlooked the omission of Public Counsel’s issues concerning the annual expense amortization for the Ice Storm and rate base treatment for deferred income taxes associated with the Sibley AAOs under the Accounting Authority Orders (AAO) list of issues

Specifically, Public Counsel proposes to insert the following issue under Accounting Authority Orders (AAO) so that it now reads:

6. Accounting Authority Orders:

- (a) Should the unamortized balance of the accounting authority orders the Commission issued for the Rebuild and Western Coal Conversion of Aquila's Sibley generating facility be included in Aquila Networks-MPS's rate base?
- (b) **Should the Company be allowed to recover the Ice Storm AAO expense amortization in its cost of service at an annual level of expense proposed by the Company and the Staff that exceeds the one month cost balance that remains to be amortized?**
- (c) **Deferred Taxes – AAO: Should deferred income taxes associated with the Sibley accounting authority orders be determined and applied as an offset to Aquila Network-MPS's rate base even if the Commission excludes AAO deferred costs**

(emphasis indicates amendment)

Ron A. Klote (Aquila)
Phillip K. Williams (Staff)
Ted Robertson (OPC)

The omission was inadvertent and not made with any intent to prejudice the other parties or give Public Counsel an unfair advantage. The Company, the Staff and some of the parties were aware that Public Counsel still considered as contested issues: (1) the rate base inclusion of the Sibley AAO deferred costs and the treatment of associated accumulated deferred income taxes (ADIT) for all the Sibley AAOs and (2) the recovery treatment of the amortized Ice Storm total expense amount that exceeds the remaining one month cost balance. The parties had conferences on the issues in the case on March 16, 29, and 30; on March 29, Mr. Robertson by e-mail advised Staff of the value of OPC's 'live' issues for the Staff's preparation of the Reconciliation of the parties'

positions and filed Surrebuttal Testimony on March 30th. In each instance, Public Counsel made its issues and position known and did not abandon or waive these issues. In addition, the Issues List provides in paragraph 6 that “This “non-binding” listing of issues is not to be construed as impairing any party’s ability to argue about any of these issues or related matters, or to restrict the scope of its response to arguments made by other parties.”

Wherefore, for the foregoing reasons, Public Counsel requests the amendment to the Issues List set out in this motion.

Respectfully submitted,

OFFICE OF THE Public Counsel

/s/ Michael F. Dandino

By: _____

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to Counsel of Record this 2nd day of April, 2007:

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