

Exhibit No.:

Issues: Accounting Authority Orders
(AAO),
MGP Site &
Bad Debt

Witness: Dennis R. Williams

Sponsoring Party: Aquila Networks-MPS
& L&P

Case No.: ER-2004-0034 &
HR-2004-0024
(Consolidated)

Before the Public Service Commission
of the State of Missouri

Surrebuttal Testimony

of

Dennis R. Williams