

**TABLE OF CONTENTS OF  
SURREBUTTAL TESTIMONY OF  
DENNIS R. WILLIAMS  
AQUILA, INC. D/B/A AQUILA NETWORKS-MPS  
AND AQUILA NETWORKS-L&P  
CASE NOS. ER-2004-0034 AND HR-2004-0024  
(CONSOLIDATED)**

<b>MPS ACCOUNTING AUTHORITY ORDERS.....</b>	<b>1</b>
<b>L&amp;P ACCOUNTING AUTHORITY ORDERS.....</b>	<b>8</b>
<b>BAD DEBT EXPENSE.....</b>	<b>10</b>
<b>MANUFACTURED GAS PLANT REMEDIATION COSTS.....</b>	<b>12</b>