

**BEFORE THE PUBLIC SERVICE COMMISSION
STATE OF MISSOURI**

In the Matter of the Request of Aquila, Inc., d/b/a)
Aquila Networks-L&P and Aquila Networks-MPS, to)
Implement a General Rate Increase in Electric Rates.) Case No. ER-2004-0034

In the Matter of the Request of Aquila, Inc. d/b/a)
Aquila Networks – L&P to Implement a General Rate)
Increase in Steam Rates) Case No. HR-2004-0024

UNANIMOUS STIPULATION AND AGREEMENT

COME NOW Aquila, Inc. d/b/a Aquila Networks – MPS (“MPS”) and Aquila Networks – L&P (“L&P”) (“Aquila” or “Company”), the Staff of the Missouri Public Service Commission (“Staff”), the Office of the Public Counsel (“Public Counsel”), the Sedalia Industrial Energy Users’ Association, Ag Processing, Inc. (“AGP”), the City of Kansas City, Missouri, the Missouri Department of Natural Resources (“MDNR”) and the United States Department of Defense and other Executive Agencies, (collectively “Parties”) and state to the Missouri Public Service Commission (“Commission”):

BACKGROUND

1. On July 3, 2003, Aquila submitted to the Commission proposed tariff sheets designed to increase rates for the electric and industrial steam service provided to its customers in the Missouri service areas of the Company. The proposed tariff sheets bore an effective date of August 4, 2003. The proposed electric service tariff sheets were designed to produce an annual increase of \$65,000,000 for Aquila, exclusive of applicable fees and taxes, from the customers it serves as MPS. The proposed electric service tariff sheets were designed to produce an annual increase of \$14,639,000 for Aquila, exclusive of applicable fees and taxes, from the

customers it serves as L&P. The proposed industrial steam service tariff sheets were designed to produce an annual increase of \$1,340,000 for Aquila, exclusive of applicable fees and taxes, from customers it serves as L&P.

2. On July 22, 2003, the Commission issued its Order suspending the proposed tariffs for a period of 120 days plus an additional six months beyond the proposed effective date, until June 2, 2004. Subsequently, on July 24, 2003, the Commission consolidated the electric and industrial steam cases with the electric case, Case No. ER-2004-0034, established as the lead case. Thereafter, in accordance with the Commission's procedural schedule, litigation of these cases began on Monday, February 23, 2004. During the course of this litigation, the Parties also met for the purpose of exploring settlement of the outstanding issues. As a result of those discussions and negotiations, the Parties have reached the stipulations and agreements set out herein which resolve all remaining issues in this case.

RESOLUTION OF ISSUES

Revenue Requirement

3. All Parties agree that the proposed tariff sheets filed with the Commission on July 3, 2003, be rejected and that Aquila shall be authorized to file revised tariff sheets containing rate schedules for electric service in its MPS service area that are designed to produce an increase in overall gross annual electric revenues, exclusive of applicable fees and taxes, of \$14,500,000. Aquila shall also be authorized to file with the Commission revised tariff sheets containing rate schedules for electric service in its L&P service area that are designed to produce an increase in overall gross annual electric revenues, exclusive of applicable fees and taxes, of \$3,250,000. Aquila shall also be authorized to file with the Commission revised tariff sheets containing rate

schedules for steam service in its L&P service area that are designed to produce an increase in overall gross annual steam revenues, exclusive of applicable fees and taxes, of \$1,300,000.

AGP Special Contract

4. Aquila agrees to grant industrial steam customer AGP a five (5) year special contract, with a one (1) year evergreen provision, which special contract will provide a discount from steam tariffs, on file and approved by the Commission, in an amount of \$35,000 per month (not to exceed the total amount billed in that month) in each month based upon an agreed upon load factor and usage level. Aquila agrees that for future ratemaking determinations, AGP will be treated as if it were paying the full tariff rate.

IEC

5. All Parties agree to a two year Interim Energy Charge (“IEC”) for Aquila’s Missouri electric operations. The terms of the IEC are contained in **Appendix A** to this Stipulation and Agreement.

Summary

6. A summary of the rate adjustments and special contract agreed to herein is as follows:

| | (Dollars in Millions) | | | |
|--|-----------------------|-----------------------------|--------------------------|----------------|
| | MPS | L&P Electric | L&P Steam | Total |
| Base Rates (gas embedded @ \$3.50) | \$14.50 | \$3.25 | \$1.30 | \$19.05 |
| IEC (87%/13% split) | <u>\$16.10</u> | <u>\$2.40</u> | ---- | <u>\$18.50</u> |
| Total Tariff Increase | \$30.60 | \$5.65 | \$1.30 | \$37.55 |
| AGP Special Contract (annual reduction in tariffed rates) | | | (\$0.42) | (\$0.42) |

Tariff and Implementation

7. Illustrative tariff sheets designed to implement the agreed-to-rate increase, the IEC and other agreed-to-tariff changes are attached as **Appendix B** to this Stipulation and Agreement. The AGP Special Contract is attached as **Appendix C** to this Stipulation and Agreement. The Parties agree that, as a part of this Stipulation and Agreement, the Commission, in its order approving this Stipulation and Agreement, is to order Aquila to file tariff sheets in the form of **Exhibit B** to become effective on the effective date of the Commission’s order approving this Stipulation and Agreement. Commission acceptance of this Stipulation and Agreement shall constitute approval of the AGP Special Contract.

Reliability Reporting

8. Aquila agrees to provide the Staff, Public Counsel and any other signatory to this Stipulation and Agreement the following call center, meter reading and reliability reporting, twenty-one (21) days after the last day of the month for which the information covers:

The specific information that will be provided by Aquila on a monthly basis includes the following:

Call Center Data

Total Calls Offered to the Call Center

Call Center Staffing including Call Center Management Personnel

Average Speed of Answer (“ASA”) - All Other Calls

Abandoned Call Rate (“ACR”)

Service Level - All Other Calls

Service Level - Emergency Calls

Meter Reading Data

Number and Percentage of Total Electric and Gas Meters Read

Number and Percentage of Meters Estimated

Number of Consecutive Estimated Meters Read for a period greater than seven (7) months

Reliability Indicators

Customer Average Interruption Duration Index (“CAIDI”)

System Average Interruption Duration Index (“SAIDI”)

System Average Interruption Frequency Index (“SAIFI”)

Aquila also agrees to provide the Staff, Public Counsel and any other party Momentary Average Interruption Frequency Index (“MAIFI”) data on a quarterly basis and will be transmitted with the monthly data at the end of each quarter.

When Aquila has the above call center data available on a state-by-state basis, it will provide this information to the Staff, Public Counsel and any other party on a state-by-state basis.

Aquila agrees that it will provide the Staff, Public Counsel and any other party the above reporting requirement information on a monthly basis, except for MAIFI, until Aquila’s financial condition reaches investment grade and the Staff determines Aquila’s customer service and reliability performances no longer require monthly reporting to the Staff of the above data. At that time, Aquila will commence reporting to the Staff, Public Counsel and any other party the above-specified information on a quarterly rather than on a monthly basis.

Depreciation

9. The Commission shall order Aquila to use the depreciation rates and Average Service Lives set out in **Appendix D** to this Stipulation and Agreement.

The Parties agree with the provision for jurisdictional net cost of removal (cost of removal less salvage) recommended by Staff. The provision for jurisdictional net cost of removal of \$1,471,339 for MPS electric, \$454,995 for L&P electric and \$24,382 for L&P steam is to be recorded as an annual expense for rate making purposes. Aquila shall book for its MPS electric and L&P electric and steam operation, actual levels of annual net cost of removal as an expense up to the amounts listed above. For any actual amount of annual net cost of removal that differs from these amounts, Aquila will record the difference in its accumulated depreciation reserve. The Parties agree this methodology will represent full recovery of all of the Company's annual net cost of removal expenditures. This methodology will be reviewed in Aquila's next general rate case in which its retail electric rates are under review to determine whether the methodology will be continued.

Miscellaneous Service Matters

10. The Parties agree that for electric and steam service in Missouri:
 - a. The late payment charge will be a simple $\frac{1}{2}$ percent per month of the original net amount due on the delinquent bill in both the MPS and the L&P service areas;
 - b. The customer deposit interest during the calendar year in both the MPS and L&P service areas will be one percentage point (1%) above the prime rate published in the Wall Street Journal on the last business day in December of the prior year;
 - c. The miscellaneous charges for electric service will be as outlined in the rebuttal testimony of Staff witness William McDuffey except for special meter reading, temporary meter sets, and collection charges;

- d. The special meter reading charges for electric service will be \$12 and \$16 in both the MPS and the L&P service areas;
- e. The temporary meter set charge for electric service will be \$100 in both the MPS and the L&P service areas; and
- f. The collection charge for electric service will be \$25 in both the MPS and L&P service areas.

Weatherization

11. The agreed-to rate increase described above does not take into account any contribution for weatherization or other programs proposed by the City of Kansas City or the MDNR. Aquila agrees that it will supply, through shareholder funds, a one-time funding of \$75,000 to conduct tall tower wind assessments as described in the direct testimony of MDNR witness Anita Randolph, to be initiated on or before January 1, 2005. Aquila agrees to work with the MDNR to apply for any federal grant opportunities that become available. Aquila further agrees to fund through shareholder funds, on an annual basis and until the next general rate proceeding involving Aquila's Missouri electric rates, \$93,500 that may be used for a low-income weatherization program that is consistent with federal weatherization assistance program guidelines, commercial energy audit and/or Change-A-Light program. Aquila will meet with Staff, Public Counsel, MDNR and the City of Kansas City on a collaborative basis to determine the details of the programs that the monies agreed to above will fund, and the manner in which those monies will be distributed and accounted for consistent with applicable federal and state guidelines. Aquila further agrees to work with the MDNR and City of Kansas City to explore an energy efficiency planning and implementation approach, funding mechanism and regulatory process similar to programs in place in Iowa and/or Minnesota.

Tax Study

12. Aquila agrees to undertake a study for its MPS division to develop the level of detail needed to assess Staff's method to determine its regulated income tax expense for Missouri ratemaking purposes, all as more particularly described in **Appendix E** to this Stipulation and Agreement.

Customer Service Inquiries

13. Aquila will respond to inquiries from Staff's Consumer Services Department within three (3) business days, except for interruption of service issues, to which it will respond within twenty-four (24) hours.

Billing Determinants

14. All Parties agree to use of Staff's billing determinants to develop the rates resulting from this Stipulation and Agreement.

Aries Information

15. Aquila will store and maintain all information, documents and other records that it has assembled and collected regarding the Aries plant, including those obtained from affiliates and other entities and including those records that it has provided to Staff under restricted access in this case and any such information, documents or other records it may obtain in the future respecting Aries, until the Commission determines that it is not necessary that Aquila continue to store and maintain said information, documents or other records. Aquila will make said information, documents and records available for review and taking of notes at the offices of its Jefferson City legal counsel during normal business hours upon reasonable notice. All Parties reserve their rights with respect to the Commission discovery rules.

Pensions

16. All Parties agree that MPS rates include a \$1,470,509 annual provision, prior to capitalization, for MPS electric jurisdictional pension cost. All Parties agree that L&P rates include a \$8,858 annual provision, prior to capitalization, for L&P electric pension cost and L&P steam rates include \$261 annual provision, prior to capitalization, for L&P steam pension costs. Company is authorized to reflect pension cost equal to this provision for the ERISA minimum and record the difference between the ERISA minimum and the annual provision for pension cost as a regulatory asset or liability. This regulatory asset and/or liability is intended to track the difference between the provision for the ERISA minimum contribution included in cost of service in this case, and the Company's actual ERISA minimum contributions made after the effective date of rates established in this case. This regulatory asset and/or liability will be included in rate base in the company's next rate case and amortized over a five (5) year period. The Company is authorized to make such additional entries as are appropriate under FAS71 to reflect that rates do not include FAS87 in cost of service. Company is authorized to adjust its calculation of the MPS and L&P ERISA minimum, and the allocations to MPS and L&P of pension related assets and costs, to reflect the exclusion of Aquila's total company actual contributions that are in excess of the ERISA minimum. All Parties further agree that MPS rates include a \$2,110,436 annual provision, prior to capitalization, for an MPS electric jurisdictional prepaid pension amortization. This amortization will be in effect for a five and one-half (5 ½) year period beginning with the effective date of rates established in this case. All Parties agree that L&P rates include a \$3,352,742 annual provision, prior to capitalization, for L&P electric prepaid pension amortization and that L&P steam rates include \$98,687 annual provision, prior to capitalization, for L&P steam prepaid pension amortization. This amortization will be in

effect for a nine and one-quarter (9.25) year period beginning with the effective date of rates established in this case.

IRP

17. Aquila will hold Integrated Resource Planning (“IRP”) presentations semiannually and, in addition to making its presentation to the Staff, Public Counsel and the Missouri Department of Natural Resources, will invite all Parties in this proceeding to same. To the extent any such party is not required by statute to maintain the confidentiality of the substance of such presentations, the presentations will be subject to a confidentiality agreement(s).

18. Aquila will file detailed resource plans for its Missouri operations every two years. Its initial filing shall be made in March 2005. These detailed resource plans shall cover at least a ten-year planning horizon and, at a minimum, shall include (a) load forecast of seasonal energies and peaks; (b) identification of changes in the load forecast from its last filing with an explanation of the reasons for the changes; (c) a measurement of the impact on the seasonal demands and energies of all demand response programs, including interruptible and demand curtailment type programs; (d) identification of projected retirement of existing supply-side resources; (e) identification of supply-side resource options; (f) ranking of options based on their relative annualized capital and operating costs; (g) identification of candidate resource options for purposes of developing alternative resource plans; (h) explanations of eliminations from further consideration of those options eliminated in a screening analysis; (i) identification of opportunities for life extension and refurbishment of existing generation plants; (j) opportunities for long-term power purchases and sales, both firm and nonfirm, that are likely to be available over the planning horizon; (k) transmission plans including strategic transmission issues; (l)

sensitivity analysis to identify uncertain factors that are critical to the performance of the resource plan including but not limited to load forecast risk, changing fuel prices, and the cost of complying with new environmental and other state and federal legislation; (m) decision tree analysis of each resource plan that appropriately represents the key resource decisions and critical uncertain factors that affect the performance of the resource plan; (n) a preferred resource plan that, in the judgment of the utility, strikes a balance among all planning objectives; and (o) a three-year implementation plan that specifies the major tasks and schedules necessary to implement the preferred resource plan.

Aquila's filing shall include a capacity balance table that shows the peak load forecast taking into account all demand response programs, the generation capacity by unit, contract capacity purchases and sales amounts, planning reserve margin and capacity excess or need for at least the ten year planning horizon.

Within two weeks of its resource plan filing, Aquila will meet with the Staff, Public Counsel and the Missouri Department of Natural Resources, to present its resource plan and to answer questions regarding the filed plan.

If Aquila significantly changes its last filed resource plan or implementation plan between the semiannual meetings and the filings, Aquila will file its modified plan within thirty (30) days of its decision to change the plan.

Aquila will continue to provide to Staff and Public Counsel copies of competitive bidding requests for proposals ("RFPs") at least 45 days prior to sending out each RFP. Staff and Public Counsel shall have the opportunity to provide comments to Aquila within 30 days of their receipt of the RFP.

Thirty days before awarding contracts to successful bidders, Aquila will provide to Staff and Public Counsel its evaluation of the proposals received in response to its RFP for its forecasted capacity needs. This evaluation will include the elements of risk analysis and plan selection as described in 4 CSR 240-22.070.

Aquila acknowledges Staff and Public Counsel have the right to discovery consistent with the Commission rule 4 CSR 240-2.090 regarding any information about Aquila's resource planning.

If there are issues regarding the resource planning process or plans that the Staff, Public Counsel and Aquila cannot resolve, any such party may take the issue(s) to the Commission for resolution.

Steam Operation

19. All Parties agree that expenses for L&P steam operations will be allocated for ratemaking, but that Aquila should be granted a waiver from the Commission's requirement expressed in a prior order that such expenses be booked monthly within Aquila's accounting system. Annually Aquila shall conduct a Steam operation study, and report the results of its study to the Staff and to AGP. Nothing in this agreement excuses Aquila from charging its direct expenses to the appropriate operation or from any requirement to keep the monthly, daily, hourly data necessary to accurately allocate all costs as needed for ratemaking purposes.

Books and Recordkeeping

20. Aquila agrees to meet with Public Counsel each month over the next six months in an effort to resolve concerns with respect to Aquila's books and records. If Aquila is not able to resolve Public Counsel's concerns within the next six months, Public Counsel is free to

request modifications to Aquila's books and recordkeeping procedures and Aquila is free to take any position with regard to such a request.

Cost of Capital

21. Aquila agrees that in future rate cases, it will not seek a cost of capital higher than a group of comparable electric utilities with an investment grade rating. This condition will continue until two requirements are satisfied. These requirements are 1) Aquila must have an investment grade rating; and (2) a company-specific discounted cash flow analysis can be performed on Aquila.

Litigation

22. When a Commission order approving this Stipulation and Agreement becomes final and unappealable, AGP and the Public Counsel agree to dismiss, with prejudice, any then-pending action(s) with respect to the merger between UtiliCorp United Inc. (now Aquila, Inc.) and St. Joseph Light & Power Company. Specifically, AGP and the Public Counsel agree to dismiss, with prejudice, *State of Missouri ex rel. AG Processing Inc., and the Missouri Office of the Public Counsel v. The Missouri Public Service Commission and the Commissioners Thereof*, Cole County Circuit Court Case No. 04CV323493; further, no signatory to this Stipulation and Agreement shall pursue rehearing or judicial review with respect to the Commission's *Second Report and Order* issued in Case No. EM-2000-292 on February 26, 2004, and effective March 7, 2004, and any such application for rehearing or judicial review then pending shall be dismissed with prejudice. Further, no signatory to this agreement shall challenge the validity of the tariff filings made by Aquila, Inc. on July 3, 2003, and docketed as Case Nos. ER-2004-0034 and HR-2004-0024 and the tariff filing made by Aquila, Inc. on August 1, 2003, and docketed as Case No. GR-2004-0072, with respect to the legal authority of Aquila, Inc. to make such filings.

Furthermore, the Public Counsel agrees to withdraw, with prejudice, the Motion to Dismiss which it filed with the Commission in Aquila's currently pending gas rate case, Case No. GR-2004-0072.

Moratorium

23. Aquila agrees that it will not seek a general increase in the retail electric rates of its MPS operating division or in the retail electric rates of its L&P operating division, or in the industrial steam rates of its L&P operating division, for a period not to exceed thirteen (13) months after the effective date of the tariffs attached as **Appendix B**, and further agrees that no increase in said rates shall become effective any earlier than the date that the IEC terminates, unless there is the occurrence of a significant, unusual event that has a major impact on either or both of said operating divisions such as:

- Terrorist activity or an act of God;
- A significant change in federal or state tax laws; or
- A significant change in federal or state utility or environment laws or regulations.

GENERAL PROVISIONS

24. All Parties agree to use their best efforts to achieve implementation of this Stipulation and Agreement with tariffs effective April 15, 2004.

Admission of Party Testimony

25. All Parties agree that, in the event the Commission approves this Stipulation and Agreement without modification or condition, then the prefiled testimony of all witnesses in this proceeding may be included in the record of this proceeding, without the necessity of such witnesses taking the stand.

Contingent Waiver of Rights

26. This Stipulation and Agreement is being entered into solely for the purpose of settling all issues in these cases. None of the signatories to this Stipulation and Agreement shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any method of cost determination or cost allocation or revenue related methodology, and none of the signatories shall be prejudiced or bound in any manner by the terms of this Stipulation and Agreement in this or any other proceeding, whether this Stipulation and Agreement is approved or not, except as otherwise expressly specified herein,.

27. This Stipulation and Agreement has resulted from extensive negotiations among the signatories and the terms hereof are interdependent. In the event the Commission does not approve this Stipulation and Agreement by June 2, 2004, or approves this Stipulation and Agreement with modifications or conditions that a party to this proceeding objects to prior to the effective date of the Order approving this Stipulation and Agreement, then this Stipulation and Agreement shall be void and no signatory shall be bound by any of the agreements or provisions hereof, except as otherwise provided herein.

28. If the Commission does not unconditionally approve this Stipulation and Agreement without modification, and notwithstanding its provision that it shall become void therein, neither this Stipulation and Agreement, nor any matters associated with its consideration by the Commission, shall be considered or argued to be a waiver of the rights that any party has for a decision in accordance with §536.080 RSMo 2000 or Article V, Section 18 of the Missouri Constitution, and the Parties shall retain all procedural and due process rights as fully as though this Stipulation and Agreement had not been presented for approval, and any suggestions or memoranda, testimony or exhibits that have been offered or received in support of this

Stipulation and Agreement shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any further purpose whatsoever.

29. In the event the Commission accepts the specific terms of this Stipulation and Agreement, the signatories waive their respective rights to present oral argument and written briefs pursuant to §536.080.1 RSMo 2000; their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2 RSMo 2000; their respective rights to seek rehearing, pursuant to §386.500 RSMo 2000; and their respective rights to judicial review pursuant to §386.510 RSMo 2000. This waiver applies only to a Commission Order respecting this Stipulation and Agreement issued in this proceeding, and does not apply to any matters raised in any prior or subsequent Commission proceeding, or any matters not explicitly addressed by this Stipulation and Agreement.

Right to Disclose

30. The Staff shall file suggestions or a memorandum in support of this Stipulation and Agreement. Each of the Parties shall be served with a copy of any such suggestions or memorandum and shall be entitled to submit to the Commission, within five (5) days of receipt of Staff's suggestions or memorandum, responsive suggestions or a responsive memorandum which shall also be served on all Parties. The contents of any suggestions or memorandum provided by any party are its own and are not acquiesced in or otherwise adopted by the other signatories to this Stipulation and Agreement, whether or not the Commission approves and adopts this Stipulation and Agreement.

31. At any Commission agenda meeting at which this Stipulation and Agreement is noticed to be considered by the Commission, the Staff also shall have the right to provide,

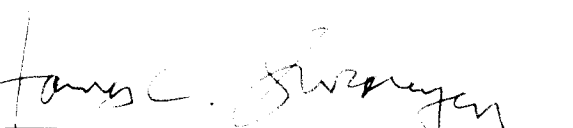
whatever oral explanation the Commission requests, provided that the Staff shall, to the extent reasonably practicable, provide the other Parties with advance notice of when the Staff shall respond to the Commission's request for such explanation once such explanation is requested from the Staff. The Staff's oral explanation shall be subject to public disclosure, except to the extent it refers to matters that are privileged or protected from disclosure pursuant to any protective order issued in this case.

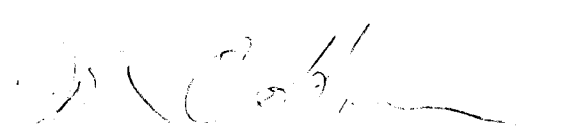
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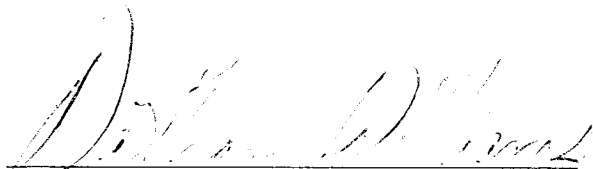
32. This Stipulation and Agreement incorporates the agreements of the Parties on all issues that the Parties presented to the Commission as issues to be decided in Case Nos. ER-2004-0034 and HR-2004-0024 and that were not resolved in the stipulation and agreement pertaining to Rate Design and Class Cost of Service filed in Case No. ER-2004-0034 on December 16, 2003.

WHEREFORE, for the foregoing reasons, the undersigned Parties respectfully request that the Commission issue its Order approving all of the specific terms and conditions of this Stipulation and Agreement.

Respectfully submitted,

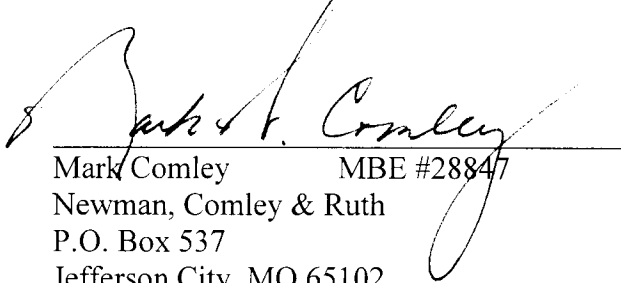

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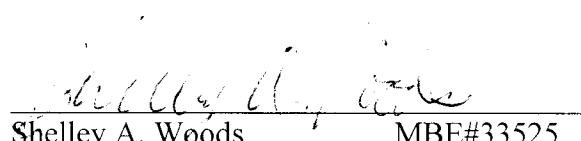


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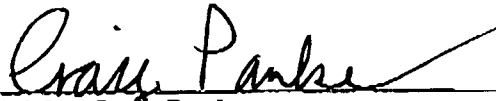
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*For attachment to 3-16-04
 S.F.A. in ER-2004-0034 et al.*

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the above and foregoing document was sent by electronic mail on this 16th day of March, 2004, to the Parties of record.

