

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

<p>IN RE:</p> <p>AQUILA, INC., d/b/a AQUILA NETWORKS, f/k/a PEOPLES NATURAL GAS COMPANY, DIVISION OF UTILICORP UNITED INC.</p>	<p>DOCKET NO. 199 IAC 33.5 (INU-94-2)</p>
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ORDER ACCEPTING MANUAL

(Issued February 22, 2005)

On December 20, 2004, Aquila, Inc., d/b/a Aquila Networks, f/k/a Peoples Natural Gas Company, Division of UtiliCorp United Inc. (Aquila), filed an updated 2005 cost allocation manual to comply with the requirements of 199 IAC 33.5. This rule requires that Aquila file an updated manual annually or when a new nonutility business is added, an existing nonutility business is dropped, an affiliate relationship changes, operations affecting nonutility businesses change sufficiently to warrant a new allocation method, or accounting practices change.

The 2005 updated manual is in the same format as prior manuals and addresses the information required by 199 IAC 33.5(1)"a" through "j." The manual is updated to reflect current department structure and department numbers, minor editing and page number changes, and updated formulas for new cost drivers.

Interested parties have 60 days from the date of filing to object to the manual updates. No objections have been filed.

The updated manual only makes slight revisions to the prior manual. The Board finds the updated manual to be generally acceptable under the Board's rules and will not schedule an oral presentation pursuant to 199 IAC 33.5(2)"d."

IT IS THEREFORE ORDERED:

The cost allocation manual filed by Aquila, Inc., d/b/a Aquila Networks, f/k/a Peoples Natural Gas Company, Division of UtiliCorp United Inc., on December 20, 2004, is accepted.

UTILITIES BOARD

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 22nd day of February, 2005.