

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: AQUILA, INC., d/b/a AQUILA NETWORKS	DOCKET NO. 199 IAC 33.5 (INU-94-2)
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ORDER ACCEPTING MANUAL

(Issued May 4, 2006)

On March 1, 2006, Aquila, Inc., d/b/a Aquila Networks (Aquila), filed an updated 2006 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 Board on December 21, 2005, in Docket No. WRU-05-53-225 granted Aquila's request for a limited waiver to extend the December 31, 2005, filing deadline to March 1, 2006, to allow Aquila to complete a new software installation that would decrease the time necessary to update the manual.

The 2006 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, updated formulas for new cost drivers, and updated appendices with current acronyms and definitions.

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

The updated manual makes only 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, on March 1, 2006, is accepted.

UTILITIES BOARD

/s/ John R. Norris

/s/ Diane Munns

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Curtis W. Stamp

Dated at Des Moines, Iowa, this 4th day of May, 2006.