

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

<p>IN RE:</p> <p>NORTHERN NATURAL GAS COMPANY AND PEOPLES NATURAL GAS COMPANY, DIVISION OF UTILICORP UNITED INC. n/k/a AQUILA, INC., d/b/a AQUILA NETWORKS</p>	<p>DOCKET NO. INU-02-1</p>
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ORDER CLOSING DOCKET

(Issued July 11, 2006)

On January 11, 2005, Utilities Board (Board) issued an order closing Docket No. RFU-04-1 based upon the approval to refund Kansas ad valorem tax overcharges through the purchased gas adjustment (PGA) reconciliation filed by Aquila, Inc., d/b/a Aquila Networks (Aquila), to go into effect November 1, 2004. The refunds would be included in the PGA factor and spread over a ten-month period. The Board also stated that no refund report was necessary since the refunds would be part of the annual PGA reconciliation to be filed in August 2005.

The Board had approved a refund plan that included the refunding of the overcharges for sales customers through the PGA. The approval of the refund plan concluded the litigation concerning the return of the Kansas ad valorem tax overcharges to Iowa customers that began in this docket. Since the refunds have been completed, the Board can now close this docket.

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IT IS THEREFORE ORDERED:

Docket No. INU-02-1 is closed.

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 11th day of July, 2006.