

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: AQUILA, INC., d/b/a AQUILA NETWORKS	DOCKET NO. RFU-06-1
---	---------------------

ORDER ACCEPTING REFUND REPORT

(Issued February 2, 2007)

On December 14, 2006, the Utilities Board (Board) issued an order approving a refund plan filed by Aquila, Inc., d/b/a Aquila Networks (Aquila), for over-collections for natural gas costs for the 12-month period ending August 31, 2006. In the order, the Board directed Aquila to file a refund report within 30 days of the completion of the refund. On January 24, 2007, Aquila filed the refund report. In the report, Aquila indicates that it refunded \$8,290,745.46 to sales customers with usage between September 1, 2005, and August 1, 2006. Aquila states that a balance of \$28,467.98 remained after the refund due to inactive customers with amounts under the minimum required to be refunded and \$234.01 due to rounding. Aquila indicated that the balance will be used as a beginning balance for the 2006-2007 annual reconciliation.

The Board will accept the refund report. The report shows that Aquila has refunded the over-collection as proposed in the refund plan and the remaining balance will become part of the 2006-2007 reconciliation.

IT IS THEREFORE ORDERED:

The refund report filed by Aquila, Inc., d/b/a Aquila Networks, on
January 24, 2007, is accepted.

UTILITIES BOARD

/s/ John R. Norris

/s/ Curtis W. Stamp

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

Dated at Des Moines, Iowa, this 2nd day of February, 2007.