BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

In the Matter of the Tariff (a) Application No. NG-0007 for natural gas service (b) Application No. NG-0007 (c) Ap

OPINION AND FINDINGS

On November 1, 2004, Aquila, Inc., d/b/a Aquila - Lincoln (Aquila) filed Proposed Changes in Tariffs to become effective December 1, 2004. On November 30, 2004, the Public Advocate filed a Petition for Formal Intervention, Request for Hearing on Proposed Changes in Tariffs and Request to Suspend Operation of Proposed Changes in Tariffs, which was granted December 1, 2004.

On April 18, 2005, Aquila and the Public Advocate filed a Joint Stipulation and Revised Tariff Sheets.

The Commission being fully advised in the premises, finds that the Stipulation and Revised Tariff Sheets should be approved.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that the Joint Stipulation is approved.

IT IS FURTHER ORDERED that Aquila's Revised Tariff Sheets filed April 18, 2005, are approved.

MADE AND ENTERED at Lincoln, Nebraska, this 19th day of April, 2005.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Executive Director