

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

JUL 28 2008

Susan K. Duffe Docket Room

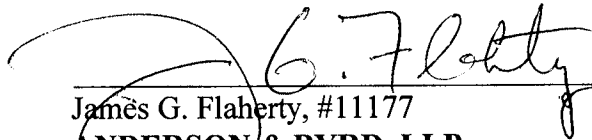
In the Matter of the General Investigation into)
Commission Policy Regarding Pension and)
Retirement Costs for Investor-Owned Utilities)

Docket No. 07-GIMX-1041-GIV

NOTICE OF SUBSTITUTION AND ENTRY OF APPEARANCE

COMES NOW Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy ("Black Hills"), and hereby notifies the Kansas Corporation Commission that Aquila, Inc. has completed the sale of its Kansas gas properties to Black Hills. Black Hills should be substituted for Aquila, Inc., d/b/a Aquila Networks - KGO, herein. James G. Flaherty of Anderson & Byrd, LLP, hereby enters his appearance on behalf of Black Hills, successor to Aquila, Inc., in the above captioned matter. Larry W. Headley now appears on the service list in this docket on behalf of Aquila, Inc. and the service information for Mr. Headley should be changed as follows:

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was mailed, postage prepaid, this 25th day of July, 2008, addressed to:

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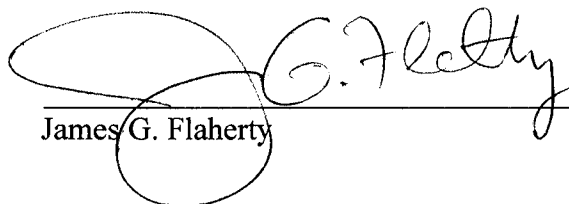
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