



DIVISION OF
CORPORATION FINANCE
Mail Stop 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

December 22, 2006

By Facsimile and U.S. Mail

Richard C. Green
Chief Executive Officer
Aquila, Inc.
20 West Ninth Street
Kansas City, Missouri 64105

Re: Aquila, Inc.
Form 10-K fiscal year ended December 31, 2005
Filed March 7, 2006
File No. 001-03562

Dear Mr. Green:

We have completed our review on the above referenced filing and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief