

Exhibit No.:  
Issues: Allocations  
Witness: Beverlee R. Agut  
Sponsoring Party: Aquila Networks-MPS  
& L&P  
Case No.: ER-

Before the Public Service Commission  
of the State of Missouri

FILED

APR 28 2004

Direct Testimony

of

Beverlee R. Agut

Missouri Public  
Service Commission

Exhibit No. 17  
Case No(s) ER 2004-0034  
Date 2/23/04 Rptr XF

**TABLE OF CONTENTS**

**CORPORATE COST ALLOCATIONS.....2**

**JURISDICTIONAL AND UTILITY ALLOCATIONS.....9**

**MERGER SAVINGS ADJUSTMENT FOR OPERATING COSTS.....12**

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI  
DIRECT TESTIMONY OF BEVERLEE R. AGUT  
ON BEHALF OF AQUILA, INC.  
D/B/A AQUILA NETWORKS-MPS AND AQUILA NETWORKS-L&P  
CASE NO. ER-\_\_\_\_\_**

1 Q. Please state your name and business address.

2 A. My name is Beverlee R. Agut and my business address is 10700 East 350 Highway,  
3 Kansas City, Missouri

4 Q. By whom are you employed and in what capacity?

5 A. I am employed by Aquila, Inc. ("Aquila" or "Company") in the Networks Financial  
6 Management group as Sr. Manager-Regulatory Accounting acting as a liaison between  
7 the Financial Management and Regulatory Services groups and an advisor to the financial  
8 systems groups.

9 Q. Please state your educational background and experience.

10 A. In 1986, I received a Bachelor of Science Degree in Business Administration with a major  
11 in Accounting from Rockhurst University in Kansas City. I am a Certified Management  
12 Accountant and a member of the Institute of Management Accountants. In 1976, I began  
13 working for Missouri Public Service, now Aquila Networks-MPS ("MPS"), a division of  
14 Aquila, and held various positions in the accounting and regulatory departments. In 1988,  
15 I joined Kansas Public Service, previously a division of Aquila, as Manager of  
16 Accounting and Regulatory Affairs. Since 1995, I have held various positions in Aquila's  
17 Accounting, Regulatory Services, and Financial Management groups. I transferred to my  
18 *current position in June 2002.*

19 Q. Have you previously testified before any regulatory bodies?

1 A. Yes. I have previously filed testimony before the Missouri Public Service Commission  
2 (“Commission”), Kansas Corporation Commission, West Virginia Public Service  
3 Commission, and Federal Energy Regulatory Commission.

4 Q. What is the purpose of your testimony in this proceeding?

5 A. The purpose of my testimony is to: 1) describe the process for allocating costs associated  
6 with various centralized support functions along with the impact of these allocations on  
7 the operations of MPS and Aquila Networks-L&P (“L&P”) and to sponsor the associated  
8 centralized support function allocations relating to base test year Operations Adjustment  
9 CS-16 (MPS and L&P); 2) describe the jurisdictional and utility allocation factors  
10 developed for MPS and L&P and the purpose and use of these allocation factors  
11 including the allocation factors used to allocate operating and maintenance (“O&M”)   
12 expense at the L&P Lake Road Generating Station between electric and industrial steam  
13 jurisdictions; and 3) describe the calculations of the Merger Synergy adjustment for  
14 operating costs included in adjustment CS-17 and as more fully described by Aquila  
15 witness Vern Siemek. Adjustments CS-16 and CS-17 are illustrated in Schedule LAS-4  
16 included with the direct testimony of Aquila witness Lisa Starkebaum for MPS and  
17 Schedule SKB-4 included with the direct testimony of Aquila witness Susan Braun for  
18 L&P.

19 **CORPORATE COST ALLOCATIONS**

20 Q. Please explain the objective for allocating corporate costs to the Aquila operating  
21 divisions and subsidiaries.

1 A. The Aquila cost allocation objective provides management with useful information to  
2 control costs and provides a reasonable and consistent method for assigning costs to the  
3 operating divisions and subsidiaries.

4 Q. What is the theory behind the Aquila allocation method?

5 A. The method was developed to assign the cost of a service to the specific Business Unit(s)  
6 that drives that specific cost. A Business Unit is a strategic business unit, operational  
7 group, or legal entity that requires its own (balanced) set of books because of regulatory  
8 or legal requirements. Costs are either "directly assigned" to Business Units, allocated to  
9 Business Units based upon a specific "cost driver" or allocated to Business Units based  
10 upon the "Massachusetts Formula." The Aquila preference is to directly assign costs  
11 wherever possible to facilitate the proper matching of costs to the appropriate Business  
12 Units that utilize the service.

13 Q. Please describe in more detail the "directly assigned" method of charging costs to  
14 Business Units.

15 A. From time to time, a department will provide a specific service to a specific Business  
16 Unit. For example, the Aquila department entitled HR-UED ("Human Resources") may  
17 place a newspaper ad in order to recruit prospective applicants for an open position. The  
18 cost of this newspaper ad is then directly assigned to the Business Unit requesting this  
19 service.

20 Q. Please explain in more detail a specific "cost driver" and provide an example of assigning  
21 costs to Business Units based upon a "cost driver."

22 A. A cost driver has a direct cause and effect relationship to the costs incurred to provide a  
23 specific service. The allocation of the corporate headquarters department entitled Payroll

1 is a good example of this concept. All payroll costs are allocated to the Business Units  
2 receiving the service based upon the number of paychecks issued to employees of each  
3 Business Unit. Allocating payroll costs to the Business Units based upon employee  
4 paychecks issued, "cost driver," results in each Business Unit absorbing an appropriate  
5 level of cost. Furthermore, by understanding what drives the costs, Aquila will be in a  
6 better position to control those costs.

7 Q. Please describe the Massachusetts Formula and its use in the allocation of centralized  
8 support function costs.

9 A. If common costs cannot be charged directly to a Business Unit or if a specific cost driver  
10 is not determinable, then the Massachusetts Formula is used as a general allocator to  
11 allocate common costs. The Massachusetts Formula consists of the arithmetic average of  
12 payroll charged to expense, gross margin and net plant. These statistics are gathered for  
13 each division and averaged together on a weighted basis.

14 Q. Please quantify the amount of common costs allocated to the business units using the  
15 Massachusetts Formula.

16 A. For the year ended December 31, 2002, approximately 73% of the total allocation pool  
17 dollars are allocated via a specific cost driver while the remaining 27% are allocated  
18 using the Massachusetts Formula.

19 Q. How does Aquila assign costs to its international operations?

20 A. Costs to the international operations are assigned directly. Each employee on his or her  
21 timesheet or business expense report direct charges any work performed for a foreign or  
22 international unit, such as Canada. The costs assigned through timesheet reporting  
23 include labor, fringe loadings, and an overhead loading factor designed to fully distribute

1 overhead costs associated with the individual's employment. The overhead loading  
2 factor includes such costs as corporate headquarter building costs (e.g., depreciation),  
3 information technology support costs, telecom costs, and human resource costs. There  
4 are specific Business Unit chart field designations in the financial accounting system  
5 structure that identify the foreign unit. These direct foreign unit costs are then  
6 accumulated and billed to the foreign partners by the corporate international reporting  
7 department.

8 Q. How often does Aquila make changes to its allocations drivers?

9 A. Aquila continually reviews the allocation process in order to ensure that costs are  
10 properly assigned to the various Business Units so that their financial performance can be  
11 properly measured. The statistics associated with the allocations drivers, e.g., the number  
12 of paychecks issued, are updated annually based upon the actual historical experience of  
13 the prior year. This ensures that the most accurate cost causative driver is in place with  
14 the most recent statistical data. For most centralized corporate departments, there exists a  
15 specific cost driver that results in the most accurate causative relationship to the Business  
16 Unit being serviced. Operations Adjustment CS-16 included in Schedule LAS-4 for MPS  
17 and Schedule SKB-4 for L&P reflects the most current cost drivers and statistics available  
18 at the time this case was prepared.

19 Q. Please describe how the allocation process works.

20 A. System allocations are performed and maintained in two groups: IBU ("Intra-Business  
21 Unit") allocations and ESF ("corporate headquarters") allocations. Each month, the costs  
22 incurred in designated centralized allocable departments that have not been directly  
23 charged out are systematically processed in the PeopleSoft Financial Accounting System

1 based on the allocation drivers and statistics associated with the drivers as more fully  
2 explained in the Aquila Corporate Cost Allocation Manual ("CAM"). The 2002 CAM  
3 was included with Aquila's March 2003 Fully Distributed Costing Filing to the  
4 Commission.

5 Q. Please describe Operations Adjustment CS-16.

6 A. Operations Adjustment CS-16 represents the "residual" ESF and IBU allocation pool  
7 dollars allocated to MPS and L&P based on current allocation factors effective January 1,  
8 2003 for ESF and February 1, 2003 for IBU. The term residual refers to the net  
9 remaining pool dollars that have not been adjusted by other Aquila witnesses in this  
10 application. Following is a listing of items that are being addressed by other Aquila  
11 witnesses and which are not included in Operations Adjustment CS-16. Reference can be  
12 made to Schedule LAK-4 for MPS and Schedule SKB-4 for L&P for a more complete  
13 adjustment description. Each Aquila witness performed adjustments on allocated dollars  
14 following the same methodology as outlined in my testimony and as utilized in  
15 Operations Adjustment CS-16.

16 1) Payroll (CS-5), Incentives (CS-6), Restructuring (CS-10), Miscellaneous Payroll  
17 Costs (CS-83), Payroll Taxes (CS-85), Interest Charges, Income Taxes – Aquila witness  
18 Ron Klote.

19 2) Employee Pensions and Benefits (CS-11), Property Taxes (CS-90), Depreciation  
20 Expense (CS-95) – Aquila witness Stephanie Murphy.

21 3) TransUCU residual elimination (CS-56) – Aquila witness Lisa Starkebaum.

22 4) Dues and Donations (CS-60) and Advertising (CS-65) – Aquila witness Randy  
23 Erickson.

1 Q. Besides adjusting the ESF and IBU allocated dollars to the current allocation factors, have  
2 you made other adjustments to the pool dollars that were allocated to MPS or L&P during  
3 the test year?

4 A. Yes. Contained in the test year ESF and IBU centralized support function groups are  
5 costs pertaining to events surrounding Aquila's negative financial results from our non-  
6 regulated businesses. It is Aquila's intention and desire to insulate the ratepayer from  
7 these events and not pass any of these costs through in the cost of service to Aquila's  
8 regulated utility customers. Aquila witness Keith Stamm further elaborates on this  
9 subject.

10 Q. How were these costs identified for elimination?

11 A. The majority of these costs were retained in departments that did not allocate to any of  
12 Aquila's regulated business units. However, I also performed a review of several ESF  
13 and IBU departments that did allocate costs to MPS and L&P during the test year and  
14 removed either entire departments' allocated residual amounts or other identified  
15 transactions which should not be passed along to the ratepayer.

16 Q. Which test year allocated departments were removed from the allocations adjustment?

17 A. The departments entitled "Strategic Initiatives," "Capital Structure and Analysis-  
18 Domestic," "Strategic Planning & Analysis," "Chief Executive Officer," "Chief Financial  
19 Officer," and "UED Headquarters President" were removed from the allocations  
20 adjustment. The first three departments were removed because their function during the  
21 test period mainly focused on selling off business units. It is anticipated this type of work  
22 will continue. With the resignation of Mr. Robert Green, Mr. Richard Green assumed  
23 dual roles of Chairman and Chief Executive Officer. Therefore, it was proper to

1 eliminate the residual expenses in the separate Chief Executive Officer department. In  
2 2002, the Chief Financial Officers, Messrs. Dan Streek and Rick Dobson, extensively  
3 focused on maintaining the solvency of Aquila. It is anticipated this focus will continue  
4 for at least a couple of years. With the restructure of Aquila's domestic utility operations  
5 to a state based organization, the department entitled "UED (UtiliCorp Energy Delivery)  
6 Headquarters President" was eliminated and it was therefore proper to eliminate the  
7 residual expenses in this department. With the elimination of allocations from these six  
8 departments and miscellaneous adjustments to other allocated departments,  
9 approximately \$17.4 million was removed from the allocation pool and incorporated in  
10 Operations Adjustment CS-16.

11 Q. What additional evidence on corporate cost allocations have you included?

12 A. As part of the settlement in MPS's last rate case, Case No. ER-2001-672, Aquila agreed  
13 to create additional reports in support of direct and allocated costs. On August 16, 2002,  
14 and again on May 15, 2003, I met with members of the Commission Staff and Office of  
15 the Public Counsel to review reports we created for MPS and L&P as part of this  
16 agreement. As part of this filing, I have included schedules in support of the allocated  
17 costs to MPS and L&P for the base test year ended December 31, 2002. The following  
18 information is included as part of my testimony, which also represents several of the  
19 reports created as part of the agreement.

20 Schedule BRA-1 (MPS) and Schedule BRA-2 (L&P) - Statement of Allocated Charges  
21 for Balance Sheet Accounts

22 Schedule BRA-3 (MPS) and Schedule BRA-4 (L&P) - Statement of Allocated Charges  
23 for Income Statement Accounts

1 Schedule BRA-5 (MPS) and Schedule BRA-6 (L&P) - Statement of ESF Allocated

2 Charges by Department by Resource

3 Schedule BRA-7 (MPS) and Schedule BRA-8 (L&P) - Statement of IBU Allocated

4 Charges by Department by Resource

5 In addition, I have included schedules summarizing the basis of the "ESF/IBU

6 Allocations Adjustment," Operations Adjustment CS-16.

7 Schedule BRA-9 - ESF Cost Allocations – Actuals Effective January 1, 2003. This  
8 schedule lists the source departments ("pool"), the target business units, the allocation  
9 driver, and the allocation percentages effective January 1, 2003.

10 Schedule BRA-10 - IBU Cost Allocations – Actuals Effective February 1, 2003. This  
11 schedule lists the source IBU departments ("pool"), the target business units, the  
12 allocation driver, and the allocation percentages effective February 1, 2003.

13 **JURISDICTIONAL AND UTILITY ALLOCATIONS**

14 Q. Have additional allocation factors been developed?

15 A. Yes. Since MPS and L&P are combination electric and gas utilities and since MPS's  
16 electric operations encompass both retail and wholesale jurisdictions, it is proper to  
17 develop allocation factors to segregate the electric retail operations for this case. A  
18 discussion of the development of these factors for MPS and L&P is included in Schedule  
19 BRA-11 attached to my testimony.

20 Q. Do you know whether in prior L&P rate cases there was an additional electric allocation  
21 for the industrial steam operations?

22 A. Yes, it is my understanding there was such an allocation. The L&P electric utility  
23 allocation factors in Schedule BRA-11 incorporate the results of the industrial steam

1 allocations. We've used and adopted the same O&M steam allocation process approved  
2 and utilized by the Commission for the last several years.

3 Q. What is the purpose of having an additional O&M steam allocation process?

4 A. Two separate products are produced at the L&P Lake Road Station: electricity for Aquila  
5 Networks' electric power grid, and process steam (referred to as "Industrial Steam")  
6 delivered to several industrial customers located near the Lake Road Station. The two  
7 business operations are referred to as the electric and steam jurisdictions.

8 Q. Could you summarize how the O&M expense allocation process for L&P's Lake Road  
9 Station works?

10 A. Yes. Operations and maintenance expenses are first collected using a system of accounts  
11 designed to separate the various costs between the two jurisdictions. Where possible,  
12 different accounts are used to separate expenses between jurisdictions. There are many  
13 instances, however, where shared functions are involved and it is not possible to separate  
14 expenses simply by using different accounts. For those situations, expenses are placed in  
15 shared, or common accounts that need to be allocated between the two jurisdictions using  
16 a system of allocations factors.

17 Q. Is there any precedent established for how the allocable O&M expenses at the Lake Road  
18 Station should be allocated between jurisdictions?

19 A. Yes. An agreement addressing the Lake Road steam/electric expense allocation  
20 methodology was reached between St. Joseph Light & Power Company and other parties  
21 in Commission Case No. EO-94-36. The Commission approved this agreement in 1994.

22 Q. What are the allocation factors that Aquila used to allocate the L&P Lake Road Station  
23 O&M expenses?

1 A. A listing of all the allocation factors and their definitions is provided on Schedule BRA-  
2 12.

3 Q. Are these the same allocation factors that were used in the original allocation agreement?

4 A. Yes, except for updates that occur with the updating of rolling-average data and revisions  
5 that occur due to changes in plant equipment or operations that affect O&M expense  
6 allocations.

7 Q. Have any changes occurred to plant equipment or operation that have affected allocation  
8 factors since the original allocation agreement in 1994?

9 A. Yes. Some of the more significant changes include: 1) Changes in industrial steam load  
10 due in part to customers entering or exiting the system; 2) the retirement of Boiler 7, a  
11 heat recovery steam generator ("HRSG") associated with combustion turbine 5; 3)  
12 conversion of Lake Road to low sulfur western coal operation; 4) conversion of Boiler 6  
13 from wet to dry fly ash handling—eliminating the fly ash component of settling pond  
14 cleaning; and 5) termination of No. 6 fuel oil use in Boilers 1 – 5.

15 Q. Are there any new allocation factors related to O&M expenses that were not part of the  
16 original allocation agreement?

17 A. Yes. There are three new allocation factors including the "Missouri Air Law Fee Factor,"  
18 the "Total Plant #2 Oil Burn Allocation Factor," and the "Turbine 1-4 Extraction  
19 Allocation Factor."

20 Q. Do you have any other comments regarding the O&M allocation process?

21 A. Yes. Per the merger agreement in Case No. EM-00-292, Aquila has been keeping  
22 separate accounting ledgers for the L&P industrial steam operations. Implementation and  
23 maintenance of the formal O&M expense allocation process described above is, however,

1 extremely tedious and time consuming on a monthly accounting basis. Thus, Aquila has  
2 a proposal concerning this process.

3 Q. What is Aquila's proposal concerning the allocation process?

4 A. Aquila proposes keeping its accounting records for common electric O&M expenses in a  
5 fashion similar to common electric and gas O&M expenses, i.e., no formal allocation  
6 would be performed in the accounting system. Costs that can be assigned directly will be  
7 kept in separate accounts, but those common costs that require allocations would only be  
8 allocated in the context of a rate proceeding with allocation factors developed in the  
9 manner outlined in the 1994 agreement.

10 **MERGER SAVING ADJUSTMENT FOR OPERATING COSTS**

11 Q. Please explain the calculation of the Merger Synergy Adjustment No. CS-17.

12 A. As more fully described by Aquila witnesses Vern Siemek and Keith Stamm, this  
13 adjustment reflects the sharing to MPS for the MPS/L&P merger related operating cost  
14 synergies arising from centralized support functions ("ESF" and "IBU" allocations). The  
15 steps to calculate this adjustment as illustrated in Schedule BRA-13 are as follows:

16 1) Determine the per book centralized support function allocated costs to MPS  
17 for the twelve months ended December 31, 2002. (Line 1, \$47.5 million)

18 2) Reduce the MPS per book allocated costs for incremental costs to support L&P  
19 to determine pre-merger support costs had the merger not occurred. (Line 6, \$.3 million).

20 3) Annualize the MPS pre-merger support costs for current allocation factors,  
21 payroll levels, benefit levels, and elimination of other residual expenses previously  
22 discussed. (Line 14 plus Line 22, \$(2.6) million).

23 4) Eliminate L&P from the allocation targets and compare the result to the

1 annualized amount. (Line 32 less Line 25, or \$4.1 million).

2 This \$4.1 million difference is the operating cost savings that MPS received from the  
3 merger.

4 Operations Adjustment CS-17 reflects the proposal by witnesses Siemek and Stamm to  
5 share the costs savings on a 50/50 basis with MPS customers resulting in a total pro  
6 forma adjustment of \$2.0 million.

7 Q. Does this conclude your direct testimony?

8 A. Yes.



Regulatory Report for BUSINESS UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same	Activity	Current
Account	Resource	Description	Period last Year		Balance
	(None)	(None)	0	512	512
	1404	Postage and Delivery	0	(0)	(0)
	1800	Legal Fees	0	0	0
1			0	512	512
101000			0	0	0
101100					
101200					
102000					
104000					
105000					
106000					
	1001	Labor Straight Time Non-Union	0	176	176
	1099	Labor Other	18,168	0	18,168
	9100	Payroll Taxes Loading	0	11	11
	9102	Benefits Loading	0	37	37
	9103	COMPENSATED ABSENCES-LABO	0	22	22
	9104	COMPENSATED ABSENCES-BENEI	0	9	9
	9106	P/R Tax Loading-Incent Non-Un	0	2	2
	9112	Incentive Loading Non-Union	0	27	27
107000			18,168	284	18,452
108000			0	0	0
111000					
111200					
114000					
114002					
115000					
115002					
118000			0	0	0
119000			0	0	0
119100					
119200					
121000					
121100					
122000			0	0	0
122200					
123000					
123100					
124000					
128000					
128003					
128100					
128110					
128120					
131000					
132000					
134000					
135000					
136000					
141000					
142000					
143000					

Regulatory Report for BUSINESS UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
144000					
145000					
146000					
151000			0	0	0
	1001	Labor Straight Time Non-Union	1	0	1
	1400	Ind Dues/Fees/Subscript Tax Ded	1	0	1
	1499	Other Office Expenses	1	0	1
	1819	On-Line Service Fees	14	0	14
	9100	Payroll Taxes Loading	0	0	0
	9102	Benefits Loading	0	0	0
	9103	COMPENSATED ABSENCES-LABOI	0	0	0
	9106	P/R Tax Loading-Incent Non-Un	0	0	0
	9112	Incentive Loading Non-Union	0	0	0
152000			17	0	17
152001					
154000			0	0	0
155000					
156000					
158100					
	1000	Labor Overtime Union	2,040	91	2,131
	1001	Labor Straight Time Non-Union	371,531	95,253	466,784
	1002	Lbr Straight Time Union	48,943	5,389	54,332
	1003	Bonus/Commissions	1,861	287	2,148
	1006	Labor Overtime Non-Union	780	8	788
	1090	Incentive	0	9,665	9,665
	1099	Labor Other	65	0	65
	1100	Materials Stores	14	52	66
	1101	Materials Purchased Storekeepr	141	0	141
	1104	Materials Small Equip & Tools	134	0	134
	1199	Other Materials	1,111	1	1,112
	1200	Local Phone Service	8	0	8
	1201	Long Distance Costs	1	0	1
	1202	Cellular Phone Costs	1,002	215	1,217
	1203	Pagers	1,175	255	1,430
	1209	Voice Tech Software Purchases	0	31	31
	1225	TeleConferencing	54	44	98
	1299	Other Communication Costs	101	0	101
	1301	Software Costs/Maint/Licenses	0	2,139	2,139
	1302	PC Supplies and Maintenance	130	18	149
	1304	Comp Wrkstn Hardware/Supp/Main	0	197	197
	1399	Other IT Costs	10,462	0	10,462
	1400	Ind Dues/Fees/Subscript Tax Ded	1,937	31	1,968
	1401	Ind Dues/Fees/Subscript Non Tax	105	0	105
	1402	Maps Charts and Logs	2	0	2
	1403	Office and Warehouse Supplies	11,926	2,181	14,107
	1404	Postage and Delivery	9,476	4,116	13,592
	1406	Janitorial Service	5	5	10
	1407	Equipment & Storage Rent/Lease	16	0	16
	1408	Office and Equip Repair/Maint	0	71	71
	1411	Printing Expenses	405	28	432
	1419	MEALS for Bus Mtg - 100%Deduct	464	70	534
	1499	Other Office Expenses	2,941	510	3,451
	1600	Air Transportation	10,228	591	10,819
	1601	Rental Car Expense	3,686	149	3,835
	1602	Mileage Reimbursement	11,125	1,456	12,581

Regulatory Report for					
BUSINESS_UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
	1603	Parking Fees	821	48	869
	1604	MEALS - 50% Tax Deduct	12,081	1,921	14,002
	1605	Lodging	15,294	578	15,872
	1606	Entertainment	60	0	60
	1699	Other Travel	498	89	587
	1700	Automobile Allowance	279	0	279
	1708	Education/Seminar/Training Exp	12,975	584	13,560
	1713	Employee Gifts & Awards	157	11	167
	1718	Benefits AD&D Insurance	225	0	225
	1723	Benefits Suggest One	93	10	103
	1726	Benefits Restricted Stock	65	0	65
	1729	Benefits Great Pursuits	588	329	918
	1799	Benefits Other	427	8	435
	1800	Legal Fees	10,460	6,100	16,560
	1804	Computer Fees	474	0	474
	1809	Consulting Fees	76	1,579	1,655
	1817	Temp Employee Services	30,607	1,419	32,026
	1899	Other Outside Services	34,588	12	34,599
	2700	Vehicles Fuel	4	0	4
	2701	Vehicle Maint & Repr-Materials	(38)	0	(38)
	2703	Vehicles Licensing	(0)	0	(0)
	2799	Vehicles Other	(2)	0	(2)
	3300	Interview Expenses	2,563	816	3,380
	3302	Job Placement Advertising	4,403	5	4,408
	3399	Other Personnel Services	9	9	17
	3405	Ground Transportation	5	0	5
	9004	Vehicle Loading	2,526	0	2,526
	9100	Payroll Taxes Loading	31,330	7,552	38,881
	9102	Benefits Loading	88,186	20,478	108,663
	9103	COMPENSATED ABSENCES-LABOI	57,564	12,769	70,333
	9104	COMPENSATED ABSENCES-BENEI	19,810	5,487	25,297
	9106	P/R Tax Loading-Incent Non-Un	4,431	59	4,490
	9111	Non-Productive Time Loading	216	0	216
	9112	Incentive Loading Non-Union	52,346	614	52,960
	9113	Incentive Loading- Union	93	8	101
	9114	P/R Tax Loading- Incent Union	5	4	9
163000			875,088	183,341	1,058,429
164100					
165000					
166000					
167000					
171000					
172000					
173000					
174000					
181000					
182200					
182300					
182301					
182303					
183100					
183200					
	1000	Labor Overtime Union	27	0	27
	1001	Labor Straight Time Non-Union	1,892,865	600,115	2,492,980
	1002	Lbr Straight Time Union	7,119	214	7,332

Regulatory Report for					
BUSINESS_UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
1003		Bonus/Commissions	0	1,672	1,672
1006		Labor Overtime Non-Union	239	10	249
1099		Labor Other	513	0	513
1101		Materials Purchased Storekeepr	677	0	677
1104		Materials Small Equip & Tools	215	0	215
1106		Purchase Land/Land Rights	1,761	566	2,327
1109		Purchase Other Assets	3,958	0	3,958
1199		Other Materials	125	0	126
1201		Long Distance Costs	4	565	569
1202		Cellular Phone Costs	9,674	816	10,489
1203		Pagers	792	207	999
1299		Other Communication Costs	1	0	1
1301		Software Costs/Maint/Licenses	8,064	0	8,064
1302		PC Supplies and Maintenance	104	0	104
1399		Other IT Costs	2,492	1,398	3,890
1400		Ind Dues/Fees/Subscript Tax Ded	1,280	108	1,387
1401		Ind Dues/Fees/Subscript Non Tax	0	4	4
1402		Maps Charts and Logs	33	0	33
1403		Office and Warehouse Supplies	250	0	250
1404		Postage and Delivery	98	2	101
1407		Equipment & Storage Rent/Lease	1,496	0	1,496
1410		Safety and Medical Supplies	11	0	11
1411		Printing Expenses	204	17	221
1419		MEALS for Bus Mtg - 100%Deduct	36	95	131
1499		Other Office Expenses	4,022	736	4,758
1600		Air Transportation	14,611	1,342	15,953
1601		Rental Car Expense	3,643	412	4,055
1602		Mileage Reimbursement	52,700	15,326	68,027
1603		Parking Fees	775	14	789
1604		MEALS - 50% Tax Deduct	9,922	2,427	12,350
1605		Lodging	11,713	1,397	13,109
1606		Entertainment	70	0	70
1699		Other Travel	508	65	573
1700		Automobile Allowance	9,147	0	9,147
1708		Education/Seminar/Training Exp	7,302	795	8,098
1799		Benefits Other	524	189	714
1808		Engineering Fees	14,906	2,267	17,173
1809		Consulting Fees	43,201	12,342	55,543
1815		Constr Fee/Contractor Pymts	447	0	447
1899		Other Outside Services	18	0	18
2000		Depreciation/Depletion	(529,249)	0	(529,249)
2209		Business/Occupation Tax & Lic	0	100	100
2700		Vehicles Fuel	23	27	50
2704		Vehicles Rent and Leases	(52)	0	(52)
2799		Vehicles Other	554,951	0	554,951
3405		Ground Transportation	24	0	24
9004		Vehicle Loading	1,909	145	2,055
9006		Manage/Supervise & Field Eng	(3,962)	0	(3,962)
9100		Payroll Taxes Loading	154,106	41,820	195,926
9102		Benefits Loading	396,844	124,624	521,468
9103		COMPENSATED ABSENCES-LABO	261,885	76,895	338,781
9104		COMPENSATED ABSENCES-BENE	78,706	33,041	111,747
9106		P/R Tax Loading-Incent Non-Un	21,570	(1,200)	20,370
9111		Non-Productive Time Loading	49	0	49
9112		Incentive Loading Non-Union	259,827	(19,841)	239,985
9113		Incentive Loading- Union	16	0	17
9114		P/R Tax Loading- Incent Union	1	0	1

Regulatory Report for BUSINESS_UNIT MPS					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc Account	GL Resource	Resource Description	Balance Same Period last Year	Activity	Current Balance
184000			3,302,196	898,715	4,200,911
184003					
184009					
184016					
185000					
186000					
186001					
186002					
186003					
186020					
188000					
189000					
190000					
191000					
199999					
201000					
204000					
205000					
206000					
207000					
210000					
211000					
213000					
214000					
216000					
216100					
217000					
221000					
222000					
224000					
227000					
228100					
228200					
228300					
228400					
229000					
231000					
232000					
232044					
232045					
233000	(None)	(None)	(199,472,907)	(47,673,087)	(247,145,995)
234000			(199,472,907)	(47,673,087)	(247,145,995)
235000					
236000					
237000					
238000					
239000					
241000					
242000					

<b>Regulatory Report for BUSINESS_UNIT MPS</b>					
<b>Statement of Allocated Charges for Balance Sheet Accounts by Resource</b>					
<b>For the 12 months ended December 31, 2002</b>					
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	<b>Balance Same</b>	<b>Activity</b>	<b>Current</b>
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Period last Year</b>		<b>Balance</b>
242027					
242032					
242033					
242034					
242047					
242048					
242049					
243000					
252000					
253000					
253001					
253008					
253017					
253020					
254000					
255000					
255001					
281000					
282000					
283000					
439000					
<b>TOTAL</b>			<b>-195277438.2</b>	<b>-46590491.69</b>	<b>-241867929.9</b>

Regulatory Report for BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		(None)	0	174	174
		Postage and Delivery	0	(0)	0
		Legal Fees	0	0	0
1			0	174	174
101000					
101100					
101200					
102000					
104000					
105000					
106000		Labor Straight Time Non-Union	0	69	69
		Payroll Taxes Loading	0	4	4
		Benefits Loading	0	14	14
		COMPENSATED ABSENCES-LABOR	0	8	8
		COMPENSATED ABSENCES-BENEFITS	0	4	4
		P/R Tax Loading-Incent Non-Un	0	1	1
		Incentive Loading Non-Union	0	10	10
107000			0	110	110
108000					
111000					
111200					
114000					
114002					
115000					
115002					
118000					
119000					
119100					
119200					
121000					
121100					
122000					
122200					
123000					
123100					
124000					
128000					
128003					
128100					
128110					
128120					
131000					
132000					
134000					
135000					
136000					
141000					
142000					
143000					
144000					

Regulatory Report for					
BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same	Activity	Current
Account	Resource	Description	Period last Year	Activity	Balance
145000					
146000					
151000					
152000					
152001					
154000					
155000					
156000					
158100					
		Labor Overtime Union	3	30	33
		Labor Straight Time Non-Union	51,710	26,192	77,901
		Lbr Straight Time Union	4,118	1,778	5,896
		Bonus/Commissions	495	78	573
		Labor Overtime Non-Union	0	2	2
		Incentive	0	2,627	2,627
		Materials Stores	0	14	14
		Other Materials	266	0	266
		Cellular Phone Costs	172	60	232
		Pagers	196	70	266
		Voice Tech Software Purchases	0	8	8
		TeleConferencing	15	12	27
		Other Communication Costs	7	0	7
		Software Costs/Maint/Licenses	0	581	581
		PC Supplies and Maintenance	0	5	5
		Comp Wrkstn Hardware/Supp/Main	0	54	54
		Other IT Costs	2,648	0	2,648
		Ind Dues/Fees/Subscrpt Tax Ded	317	8	326
		Ind Dues/Fees/Subscrpt Non Tax	30	0	30
		Office and Warehouse Supplies	1,398	646	2,044
		Postage and Delivery	1,788	162	1,951
		Janitorial Service	1	1	3
		Office and Equip Repair/Maint	0	23	23
		Printing Expenses	53	8	60
		MEALS for Bus Mtg - 100%Deduct	85	19	104
		Other Office Expenses	484	139	623
		Air Transportation	1,257	161	1,418
		Rental Car Expense	517	40	557
		Mileage Reimbursement	1,708	398	2,107
		Parking Fees	110	13	123
		MEALS - 50% Tax Deduct	1,624	532	2,156
		Lodging	2,120	157	2,277
		Other Travel	89	44	132
		Education/Seminar/Training Exp	1,219	159	1,378
		Employee Gifts & Awards	0	3	3
		Benefits AD&D Insurance	59	0	59
		Benefits Suggest One	27	3	29
		Benefits Great Pursuits	150	90	239
		Benefits Other	0	2	2
		Legal Fees	2,764	1,666	4,430
		Computer Fees	84	0	84
		Consulting Fees	0	429	429
		Temp Employee Services	5,610	407	6,017
		Other Outside Services	1	3	4
		Interview Expenses	947	356	1,303
		Job Placement Advertising	1,339	1	1,340
		Other Personnel Services	4	4	7

Regulatory Report for					
BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
		Vehicle Loading	13	0	13
		Payroll Taxes Loading	3,288	2,094	5,381
		Benefits Loading	11,724	5,696	17,420
		COMPENSATED ABSENCES-LABOR	7,175	3,550	10,725
		COMPENSATED ABSENCES-BENEFITS	3,071	1,526	4,596
		P/R Tax Loading-Incent Non-Un	641	18	659
		Incentive Loading Non-Union	7,447	185	7,632
		Incentive Loading- Union	5	3	7
		P/R Tax Loading- Incent Union	0	1	2
163000			116,777	50,058	166,835
164100					
165000					
166000					
167000					
171000					
172000					
173000					
174000					
181000					
182200					
182300					
182301					
182303					
183100					
183200		Labor Overtime Union	3	0	3
		Labor Straight Time Non-Union	130,862	58,804	189,666
		Lbr Straight Time Union	119	0	119
		Labor Overtime Non-Union	1	1	2
		Materials Purchased Storekeepr	202	0	202
		Purchase Land/Land Rights	0	128	128
		Other Materials	4	0	4
		Long Distance Costs	0	53	53
		Cellular Phone Costs	524	20	544
		Pagers	43	1	44
		Software Costs/Maint/Licenses	440	0	440
		PC Supplies and Maintenance	32	0	32
		Other IT Costs	188	188	376
		Ind Dues/Fees/Subscript Tax Ded	55	1	56
		Ind Dues/Fees/Subscript Non Tax	0	1	1
		Postage and Delivery	2	0	2
		Printing Expenses	14	1	16
		MEALS for Bus Mtg - 100%Deduct	11	12	23
		Other Office Expenses	505	170	676
		Air Transportation	1,486	396	1,882
		Rental Car Expense	338	115	453
		Mileage Reimbursement	3,882	1,103	4,984
		Parking Fees	28	3	31
		MEALS - 50% Tax Deduct	762	327	1,089
		Lodging	866	313	1,179
		Entertainment	10	0	10
		Other Travel	39	19	58
		Education/Seminar/Training Exp	322	188	510
		Benefits Other	44	10	54
		Engineering Fees	4,918	0	4,918

Regulatory Report for					
BUSINESS UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same	Activity	Current
Account	Resource	Description	Period last Year	Activity	Balance
		Consulting Fees	3,102	2,939	6,040
		Other Outside Services	2	0	2
		Vehicles Fuel	0	7	7
		Vehicle Loading	3	0	3
		Payroll Taxes Loading	7,634	4,015	11,649
		Benefits Loading	27,497	12,147	39,644
		COMPENSATED ABSENCES-LABOR	16,822	7,534	24,356
		COMPENSATED ABSENCES-BENEFIT	7,199	3,237	10,437
		P/R Tax Loading-Incent Non-Un	1,628	76	1,704
		Incentive Loading Non-Union	18,885	840	19,725
		Incentive Loading- Union	0	0	0
184000			228,469	92,653	321,122
184003					
184009					
184016					
185000					
186000					
186001					
186002					
186003					
186020					
188000					
189000					
190000					
191000					
199999					
201000					
204000					
205000					
206000					
207000					
210000					
211000					
213000					
214000					
216000					
216100					
217000					
221000					
222000					
224000					
227000					
228100					
228200					
228300					
228400					
229000					
231000					
232000					
232044					
232045					

Regulatory Report for					
BUSINESS_UNIT SJLP					
Statement of Allocated Charges for Balance Sheet Accounts by Resource					
For the 12 months ended December 31, 2002					
Ferc	GL	Resource	Balance Same		Current
Account	Resource	Description	Period last Year	Activity	Balance
233000		(None)	(13,101,976)	(14,672,109)	(27,774,085)
234000			(13,101,976)	(14,672,109)	(27,774,085)
235000					
236000					
237000					
238000					
239000					
241000					
242000					
242027					
242032					
242033					
242034					
242047					
242048					
242049					
243000					
252000					
253000					
253001					
253008					
253017					
253020					
254000					
255000					
255001					
281000					
282000					
283000					
439000					
<b>TOTAL</b>			<b>-12756730.02</b>	<b>-14529200.4</b>	<b>-27285930.42</b>

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
400001			
	2000	Depreciation/Depletion	3,732,094
403000			3,732,094
403001			
	2100	Amortization	145,409
404000			145,409
	2100	Amortization	27,943
404300			27,943
	2100	Amortization	18,935
405000			18,935
406000			
407000			
	1702	FICA (OASDI)	958,662
	1704	FUTA	19,674
	1705	SUTA	9,935
	1706	Medicare	338,545
	1707	Other Payroll Taxes	(1,079,761)
	1708	Education/Seminar/Training Exp	42
	1799	Benefits Other	0
	2200	Property Tax	182,641
	2202	City/County Tax	(159,884)
	2203	State and Local Use Tax	10
	2205	Sales Tax	5
	2209	Business/Occupation Tax & Lic	42
	2210	Real & Personal Property Tax	387
	2299	Other Taxes	37
	9005	A&G Loading	(13,199)
	9100	Payroll Taxes Loading	857,405
	9106	P/R Tax Loading-Incent Non-Un	107,145
	9114	P/R Tax Loading- Incent Union	244
408100			1,221,930
	1799	Benefits Other	0
	9100	Payroll Taxes Loading	0
408200			0
	2204	Income Tax	(90,579)
409100			(90,579)
	2204	Income Tax	(21,922)
409101			(21,922)
409200			
409201			
409300			
	2204	Income Tax	91,989
410100			91,989
410200			
	2204	Income Tax	18,443
411100			18,443
411200			
411400			
412000			
413000			
415000			
416000			
	(None)	(None)	(47,037)
417000			(47,037)
	(None)	(None)	(1,768)
	1001	Labor Straight Time Non-Union	1,738,352
	1002	Lbr Straight Time Union	77,219

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1003	Bonus/Commissions	7,622
	1006	Labor Overtime Non-Union	97
	1091	Severance	14,603
	1099	Labor Other	9
	1200	Local Phone Service	5
	1201	Long Distance Costs	15
	1202	Cellular Phone Costs	168
	1203	Pagers	15
	1225	TeleConferencing	104
	1301	Software Costs/Maint/Licenses	245
	1304	Comp Wrkstn Hardware/Supp/Main	4
	1400	Ind Dues/Fees/Subsript Tax Ded	6
	1403	Office and Warehouse Supplies	3
	1404	Postage and Delivery	27
	1411	Printing Expenses	2
	1413	Co Dues/Fees/Subsript Tx Ded	118
	1419	MEALS for Bus Mtg - 100%Deduct	253
	1499	Other Office Expenses	202
	1600	Air Transportation	260
	1601	Rental Car Expense	141
	1602	Mileage Reimbursement	856
	1603	Parking Fees	25
	1604	MEALS - 50% Tax Deduct	328
	1605	Lodging	565
	1699	Other Travel	41
	1708	Education/Seminar/Training Exp	403
	1709	401K Employer Share	(41)
	1713	Employee Gifts & Awards	0
	1724	Relocation Expenses	830
	1729	Benefits Great Pursuits	369
	1798	BENEFITS LOADINGS	0
	1799	Benefits Other	2
	1800	Legal Fees	382
	1809	Consulting Fees	5,630
	1899	Other Outside Services	43
	1903	Handouts/Brochures/Collateral	20
	1905	Business Promotion	3,417
	1906	Promotional Entertainment	179
	2499	Other Contributions	1
	2700	Vehicles Fuel	2
	3300	Interview Expenses	23
	9004	Vehicle Loading	200
	9005	A&G Loading	(0)
	9100	Payroll Taxes Loading	119,234
	9102	Benefits Loading	382,232
	9103	COMPENSATED ABSENCES-LABOR	(1,710,244)
	9104	COMPENSATED ABSENCES-BENEFITS	(732,412)
	9106	P/R Tax Loading-Incent Non-Un	(825)
	9112	Incentive Loading Non-Union	(10,258)
	9113	Incentive Loading- Union	114
	9114	P/R Tax Loading- Incent Union	50
	9115	Clearing 184001 FERC 922	(2)
	9116	Clearing 184001 FERC 925	(0)
	9200	FDC Load Corp Services	55
	9201	FDC Load HR ESF	8
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	33
	9205	FDC Load IT Assets	12
	9211	FDC ESF Alloc Load USU	2,019
	9220	FDC USU Alloc Load	4,049

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
417100			(94,959)
417199			
	(None)	(None)	(9,687)
418000			(9,687)
418001			
418002			
418003			
418100			
	3099	Other Interest	(1,779)
418000			(1,779)
419100			
	(None)	(None)	3,968
421000			3,968
	(None)	(None)	(3,709)
421100			(3,709)
	1600	Air Transportation	1,521,434
421200			1,521,434
425000			
	1410	Safety and Medical Supplies	9
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	937
	1604	MEALS - 50% Tax Deduct	9
	1605	Lodging	5
	1606	Entertainment	6
	1708	Education/Seminar/Training Exp	277
	1905	Business Promotion	174
	1906	Promotional Entertainment	31
	2400	Charitable Contributions	41,538
	2402	Social & Community Gifts	12,657
	2499	Other Contributions	1,911
426100			57,556
426200			
426300			
	1001	Labor Straight Time Non-Union	601
	1199	Other Materials	111
	1203	Pagers	23
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	995
	1699	Other Travel	385
	2401	Political Contributions	23,343
	2402	Social & Community Gifts	482
	2403	Lobbying Contributions/Gifts	4,670
	2499	Other Contributions	2,014
	3304	Diversity Expenses	26
	9102	Benefits Loading	126
	9103	COMPENSATED ABSENCES-LABOR	77
	9104	COMPENSATED ABSENCES-BENEFITS	33
	9112	Incentive Loading Non-Union	0
426400			32,891
	1600	Air Transportation	0
	1602	Mileage Reimbursement	60
	1604	MEALS - 50% Tax Deduct	14
	1605	Lodging	135
	2502	A/R Sales Program Fees	56,865
	2599	Other Financing Charges	1,058
426500			58,131
	3099	Other Interest	29,244

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
427000			29,244
428000			
428100			
429000			
	3002	Capital Charges	2,872,309
430000			2,872,309
	3099	Other Interest	817,238
431000			817,238
	3000	AFUDC	(4,291)
432000			(4,291)
434000			
435000			
437000			
438000			
440000			
440001			
442000			
442001			
444000			
445000			
447000			
447010			
447030			
448000			
449000			
449100			
	(None)	(None)	1
450000			1
451000			
453000			
	(None)	(None)	(143,246)
454000			(143,246)
	(None)	(None)	(5,225)
456000			(5,225)
456001			
480000			
480001			
481000			
482000			
483000			
484000			
	(None)	(None)	0
487000			0
488000			
489000			
490000			
492000			
493000			
	(None)	(None)	(430)
495000			(430)
496000			
	1001	Labor Straight Time Non-Union	98,855
	1101	Materials Purchased Storekeepr	267
	1201	Long Distance Costs	(69)

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1202	Cellular Phone Costs	1,258
	1225	TeleConferencing	722
	1403	Office and Warehouse Supplies	3,196
	1404	Postage and Delivery	28
	1419	MEALS for Bus Mtg - 100% Deduct	428
	1499	Other Office Expenses	230
	1600	Air Transportation	374
	1601	Rental Car Expense	68
	1602	Mileage Reimbursement	638
	1603	Parking Fees	6
	1604	MEALS - 50% Tax Deduct	1,637
	1605	Lodging	450
	1606	Entertainment	128
	1699	Other Travel	24
	1708	Education/Seminar/Training Exp	1,225
	1809	Consulting Fees	216
	1817	Tamp Employee Services	7
	1819	On-Line Service Fees	933
	2700	Vehicles Fuel	36
	9103	COMPENSATED ABSENCES-LABOR	14,173
	9112	Incentive Loading Non-Union	1,379
	9220	FDC USU Alloc Load	590
500000			126,798
501000			
501030			
502000			
504100			
504200			
504300			
504400			
505000			
	1404	Postage and Delivery	0
	1602	Mileage Reimbursement	11
506000			11
507000			
	1805	Environmental Fees	15
509000			15
510000			
	1101	Materials Purchased Storekeepr	50
511000			50
512000			
513000			
514000			
	1000	Labor Overtime Union	176
	1001	Labor Straight Time Non-Union	23,308
	1002	Lbr Straight Time Union	348
	1199	Other Materials	12
	1201	Long Distance Costs	151
	1419	MEALS for Bus Mtg - 100%Deduct	53
	1499	Other Office Expenses	1,525
	1601	Rental Car Expense	14
	1602	Mileage Reimbursement	169
	1604	MEALS - 50% Tax Deduct	203
	1605	Lodging	710
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	625
	1906	Promotional Entertainment	792
	2700	Vehicles Fuel	83

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	2706	Vehicle Maint & Repair - Labor	5
	2901	Retirements	(138)
	3405	Ground Transportation	33
	9103	COMPENSATED ABSENCES-LABOR	3,410
	9211	FDC ESF Alloc Load USU	125
	9220	FDC USU Alloc Load	515
546000			32,132
547000			
547030			
	1600	Air Transportation	4
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	0
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	2
	1800	Legal Fees	45,090
548000			45,098
	1001	Labor Straight Time Non-Union	36,281
	1002	Lbr Straight Time Union	17
	1006	Labor Overtime Non-Union	53
	1201	Long Distance Costs	148
	1202	Cellular Phone Costs	51
	1203	Pagers	8
	1225	TeleConferencing	241
	1226	Local Exchange Carrier Circuit	45
	1304	Comp Wrkstn Hardware/Supp/Main	20
	1404	Postage and Delivery	50
	1419	MEALS for Bus Mtg - 100%Deduct	117
	1499	Other Office Expenses	222
	1602	Mileage Reimbursement	151
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	63
	1800	Legal Fees	8,229
	1804	Computer Fees	21,892
	1809	Consulting Fees	33,433
	1819	On-Line Service Fees	808
	1899	Other Outside Services	254
	9103	COMPENSATED ABSENCES-LABOR	5,237
	9200	FDC Load Corp Services	27
	9201	FDC Load HR ESF	4
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	16
	9205	FDC Load IT Assets	6
	9210	FDC ESF Alloc Load AEC	51
	9211	FDC ESF Alloc Load USU	76
	9220	FDC USU Alloc Load	1,179
549000			108,677
550000			
551000			
552000			
553000			
554000			
555000			
555030			
	1001	Labor Straight Time Non-Union	506,101
	1002	Lbr Straight Time Union	(4,175)
	1006	Labor Overtime Non-Union	83
	1200	Local Phone Service	815

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1201	Long Distance Costs	488
	1202	Cellular Phone Costs	358
	1203	Pagers	295
	1205	Data Communications	576
	1230	Cellular Data Costs	5
	1403	Office and Warehouse Supplies	1,415
	1404	Postage and Delivery	6
	1407	Equipment & Storage Rent/Lease	401
	1408	Office and Equip Repair/Maint	3
	1411	Printing Expenses	337
	1419	MEALS for Bus Mtg - 100%Deduct	828
	1499	Other Office Expenses	931
	1600	Air Transportation	2,223
	1601	Rental Car Expense	657
	1602	Mileage Reimbursement	1,314
	1603	Parking Fees	129
	1604	MEALS - 50% Tax Deduct	867
	1605	Lodging	1,967
	1606	Entertainment	69
	1699	Other Travel	38
	1708	Education/Seminar/Training Exp	2,480
	1819	On-Line Service Fees	15,928
	1825	Contractor Payments-Equipment	27,483
	1904	Business Gifts	216
	1906	Promotional Entertainment	387
	2700	Vehicles Fuel	23
	9103	COMPENSATED ABSENCES-LABOR	72,775
	9112	Incentive Loading Non-Union	(33,871)
	9210	FDC ESF Alloc Load AEC	53
556000			601,205
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	87,570
	1002	Lbr Straight Time Union	807
	1090	Incentive	(54,510)
	1091	Severence	55,178
	1099	Labor Other	5,070
	1201	Long Distance Costs	59
	1202	Cellular Phone Costs	(26)
	1203	Pagers	44
	1225	TeleConferencing	179
	1226	Local Exchange Carrier Circuit	177
	1301	Software Costs/Maint/Licenses	757
	1302	PC Supplies and Maintenance	191
	1304	Comp Wrkstn Hardware/Supp/Main	224
	1403	Office and Warehouse Supplies	14
	1404	Postage and Delivery	70
	1410	Safety and Medical Supplies	117
	1411	Printing Expenses	390
	1419	MEALS for Bus Mtg - 100%Deduct	179
	1499	Other Office Expenses	141
	1600	Air Transportation	938
	1601	Rental Car Expense	71
	1602	Mileage Reimbursement	270
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	885
	1605	Lodging	674
	1606	Entertainment	216
	1699	Other Travel	14
	1800	Legal Fees	9,744
	1809	Consulting Fees	20,061

<b>Regulatory Report for</b>			
<b>BUSINESS UNIT MPS</b>			
<b>Statement of Allocated Charges by Income Statement Accounts by Resource</b>			
<b>For the 12 months ended December 31, 2002</b>			
<b>Ferc</b>	<b>GL</b>	<b>Resource</b>	
<b>Account</b>	<b>Resource</b>	<b>Description</b>	<b>Total</b>
	1819	On-Line Service Fees	295
	1821	Contr Payments - Labor	984
	1899	Other Outside Services	1,840
	2700	Vehicles Fuel	11
	3099	Other Interest	17,306
	3405	Ground Transportation	25
	9100	Payroll Taxes Loading	(2)
	9102	Benefits Loading	(7)
	9103	COMPENSATED ABSENCES-LABOR	12,785
	9104	COMPENSATED ABSENCES-BENEFITS	(2)
	9112	Incentive Loading Non-Union	(24,515)
	9200	FDC Load Corp Services	104
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9204	FDC Load Network Services	62
	9205	FDC Load IT Assets	23
	9211	FDC ESF Alloc Load USU	297
	9220	FDC USU Alloc Load	1,531
557000			140,308
	1001	Labor Straight Time Non-Union	908
	1800	Legal Fees	537
	1805	Environmental Fees	5
	9103	COMPENSATED ABSENCES-LABOR	83
	9112	Incentive Loading Non-Union	(83)
560000			1,451
	1001	Labor Straight Time Non-Union	344,086
	1002	Lbr Straight Time Union	874
	1199	Other Materials	14
	1201	Long Distance Costs	103
	1202	Cellular Phone Costs	792
	1411	Printing Expenses	14
	1419	MEALS for Bus Mtg - 100%Deduct	47
	1499	Other Office Expenses	2,097
	1600	Air Transportation	3,599
	1601	Rental Car Expense	1,366
	1602	Mileage Reimbursement	5,387
	1603	Parking Fees	160
	1604	MEALS - 50% Tax Deduct	1,249
	1605	Lodging	2,888
	1699	Other Travel	22
	1708	Education/Seminar/Training Exp	435
	1800	Legal Fees	1,877
	1819	On-Line Service Fees	12,968
	1899	Other Outside Services	7,981
	2700	Vehicles Fuel	24
	9103	COMPENSATED ABSENCES-LABOR	44,201
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	168
	9220	FDC USU Alloc Load	239
561000			430,590
562000			
	1899	Other Outside Services	12,836
563000			12,836
564000			
565000			
	1001	Labor Straight Time Non-Union	208,311
	1002	Lbr Straight Time Union	576
	1003	Bonus/Commissions	689
	1006	Labor Overtime Non-Union	313

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1090	Incentive	(535)
	1091	Severence	32,858
	1099	Labor Other	6,132
	1100	Materials Stores	6
	1101	Materials Purchased Storekeepr	5
	1104	Materials Small Equip & Tools	1,816
	1199	Other Materials	91
	1200	Local Phone Service	35
	1201	Long Distance Costs	563
	1202	Cellular Phone Costs	1,479
	1203	Pagers	628
	1208	Voice Tech Hardware Purch	12
	1212	Toll Free, Dedicated	1
	1213	Toll Free, Switched	0
	1217	Long Distance, Dedicated	0
	1218	Long Distance, Switched	51
	1225	TeleConferencing	979
	1226	Local Exchange Carrier Circuit	0
	1299	Other Communication Costs	1
	1301	Software Costs/Maint/Licenses	149
	1302	PC Supplies and Maintenance	17
	1304	Comp Wrkstn Hardware/Supp/Main	307
	1402	Maps Charts and Logs	13
	1403	Office and Warehouse Supplies	1,763
	1404	Postage and Delivery	687
	1405	Utilities	65
	1406	Janitorial Service	4,035
	1410	Safety and Medical Supplies	3
	1411	Printing Expenses	708
	1416	Economic Development Costs	26
	1419	MEALS for Bus Mtg - 100%Deduct	360
	1499	Other Office Expenses	1,134
	1600	Air Transportation	1,825
	1601	Rental Car Expense	826
	1602	Mileage Reimbursement	4,368
	1603	Parking Fees	170
	1604	MEALS - 50% Tax Deduct	3,582
	1605	Lodging	2,572
	1606	Entertainment	185
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	154
	1708	Education/Seminar/Training Exp	2,251
	1800	Legal Fees	29,830
	1801	Accounting Services	205
	1809	Consulting Fees	2,718
	1817	Temp Employee Services	618
	1819	On-Line Service Fees	20
	1899	Other Outside Services	1,684
	2700	Vehicles Fuel	11
	2799	Vehicles Other	2
	3300	Interview Expenses	7
	3301	Outplacement Services	0
	3405	Ground Transportation	18
	9004	Vehicle Loading	95
	9103	COMPENSATED ABSENCES-LABOR	28,286
	9112	Incentive Loading Non-Union	(2,035)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	15
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9203	FDC Load End User Support	12
	9204	FDC Load Network Services	10
	9205	FDC Load IT Assets	4
	9211	FDC ESF Alloc Load USU	55
	9220	FDC USU Alloc Load	77
566000			340,834
	1407	Equipment & Storage Rent/Lease	9,290
	2704	Vehicles Rent and Leases	20
567000			9,310
	1001	Labor Straight Time Non-Union	11,908
	9103	COMPENSATED ABSENCES-LABOR	1,524
	9112	Incentive Loading Non-Union	0
568000			13,432
569000			
	1001	Labor Straight Time Non-Union	9,854
	1202	Cellular Phone Costs	93
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	27
	1600	Air Transportation	1,725
	1601	Rental Car Expense	11
	1602	Mileage Reimbursement	357
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	419
	1605	Lodging	779
	1699	Other Travel	11
	1815	Constr Fee/Contractor Pyrmts	846
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,261
	9112	Incentive Loading Non-Union	0
570000			15,391
	1001	Labor Straight Time Non-Union	5,345
	1106	Purchase Land/Land Rights	15
	1201	Long Distance Costs	(23)
	1202	Cellular Phone Costs	64
	1203	Pagers	2
	1499	Other Office Expenses	27
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	201
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	94
	1605	Lodging	34
	1699	Other Travel	(3)
	1814	Tree Trimming Fees	79
	9103	COMPENSATED ABSENCES-LABOR	684
	9112	Incentive Loading Non-Union	(0)
571000			6,528
572000			
	1001	Labor Straight Time Non-Union	9,261
	1106	Purchase Land/Land Rights	1,860
	1202	Cellular Phone Costs	43
	1301	Software Costs/Maint/Licenses	7
	1403	Office and Warehouse Supplies	2,538
	1404	Postage and Delivery	170
	1405	Utilities	495
	1406	Janitorial Service	5,832
	1408	Office and Equip Repair/Maint	771
	1411	Printing Expenses	2
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	1,254

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1600	Air Transportation	63
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	293
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	166
	1605	Lodging	227
	1699	Other Travel	6
	1809	Consulting Fees	31
	1899	Other Outside Services	17,622
	9103	COMPENSATED ABSENCES-LABOR	1,212
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	211
	9220	FDC USU Alloc Load	300
573000			42,370
	1001	Labor Straight Time Non-Union	209,338
	1002	Lbr Straight Time Union	5,755
	1006	Labor Overtime Non-Union	48
	1104	Materials Small Equip & Tools	8
	1201	Long Distance Costs	319
	1202	Cellular Phone Costs	693
	1301	Software Costs/Maint/Licenses	10
	1403	Office and Warehouse Supplies	1,058
	1404	Postage and Delivery	48
	1411	Printing Expenses	258
	1419	MEALS for Bus Mtg - 100%Deduct	17
	1499	Other Office Expenses	122
	1601	Rental Car Expense	199
	1602	Mileage Reimbursement	4,507
	1604	MEALS - 50% Tax Deduct	565
	1605	Lodging	356
	1699	Other Travel	9
	1708	Education/Seminar/Training Exp	11
	1724	Relocation Expenses	600
	1800	Legal Fees	3,110
	1805	Environmental Fees	22
	1817	Temp Employee Services	103
	1899	Other Outside Services	439
	1905	Business Promotion	3
	1906	Promotional Entertainment	73
	2700	Vehicles Fuel	13
	9004	Vehicle Loading	8
	9102	Benefits Loading	419
	9103	COMPENSATED ABSENCES-LABOR	26,631
	9104	COMPENSATED ABSENCES-BENEFITS	110
	9112	Incentive Loading Non-Union	(7,870)
	9113	Incentive Loading- Union	9
	9211	FDC ESF Alloc Load USU	17
	9220	FDC USU Alloc Load	24
580000			247,231
	1000	Labor Overtime Union	807
	1001	Labor Straight Time Non-Union	51,953
	1002	Lbr Straight Time Union	14,611
	1096	Labor Callout Union	64
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	0
	1817	Temp Employee Services	2,449
	9103	COMPENSATED ABSENCES-LABOR	8,978
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	2,966
	9220	FDC USU Alloc Load	4,221

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
581000			86,051
582000			
	1001	Labor Straight Time Non-Union	27,994
	1201	Long Distance Costs	30
	1202	Cellular Phone Costs	62
	1602	Mileage Reimbursement	16
	1604	MEALS - 50% Tax Deduct	17
	9103	COMPENSATED ABSENCES-LABOR	3,583
583000			31,701
	1404	Postage and Delivery	1
	1815	Constr Fee/Contractor Pymts	94
	1899	Other Outside Services	77
584000			171
585000			
	1000	Labor Overtime Union	8,878
	1002	Lbr Straight Time Union	122,706
	1096	Labor Callout Union	630
	1101	Materials Purchased Storekeepr	9,982
	1199	Other Materials	3,042
	1201	Long Distance Costs	302
	1202	Cellular Phone Costs	2,686
	1203	Pagers	397
	1230	Cellular Data Costs	13
	1499	Other Office Expenses	34
	1604	MEALS - 50% Tax Deduct	43
	9004	Vehicle Loading	27,531
	9103	COMPENSATED ABSENCES-LABOR	16,843
	9113	Incentive Loading- Union	155
586000			193,231
	1006	Labor Overtime Non-Union	73
	1101	Materials Purchased Storekeepr	360
	9103	COMPENSATED ABSENCES-LABOR	9
587000			442
	1000	Labor Overtime Union	328
	1001	Labor Straight Time Non-Union	597,163
	1002	Lbr Straight Time Union	32,671
	1003	Bonus/Commissions	4,021
	1006	Labor Overtime Non-Union	6,061
	1090	Incentive	(1,961)
	1091	Severance	238,635
	1096	Labor Callout Union	21
	1097	Labor Callout Non-Union	143
	1099	Labor Other	13,794
	1100	Materials Stores	61
	1101	Materials Purchased Storekeepr	2,713
	1104	Materials Small Equip & Tools	23
	1106	Purchase Land/Land Rights	2,284
	1199	Other Materials	283
	1200	Local Phone Service	792
	1201	Long Distance Costs	25,344
	1202	Cellular Phone Costs	2,170
	1203	Pagers	2,298
	1204	Phone System Maintenance	28,299
	1207	Radio Equipment Maintenance	116
	1208	Voice Tech Hardware Purch	3,503
	1212	Toll Free, Dedicated	146,547
	1213	Toll Free, Switched	594
	1217	Long Distance, Dedicated	22,031
	1218	Long Distance, Switched	13,837

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1223	Voice Networking	9,130
	1225	TeleConferencing	7,402
	1226	Local Exchange Carrier Circuit	21,237
	1299	Other Communication Costs	(3,739)
	1301	Software Costs/Maint/Licenses	1,528
	1302	PC Supplies and Maintenance	215
	1304	Comp Wrkstn Hardware/Supp/Main	1,585
	1399	Other IT Costs	601
	1402	Maps Charts and Logs	9
	1403	Office and Warehouse Supplies	2,816
	1404	Postage and Delivery	2,257
	1405	Utilities	15
	1406	Janitorial Service	0
	1408	Office and Equip Repair/Maint	552
	1410	Safety and Medical Supplies	12
	1411	Printing Expenses	146,613
	1416	Economic Development Costs	113
	1419	MEALS for Bus Mtg - 100%Deduct	2,231
	1420	Corporate Assoc Memberships	9
	1499	Other Office Expenses	8,859
	1600	Air Transportation	5,849
	1601	Rental Car Expense	3,006
	1602	Mileage Reimbursement	8,881
	1603	Parking Fees	253
	1604	MEALS - 50% Tax Deduct	8,207
	1605	Lodging	7,140
	1606	Entertainment	504
	1607	Entertain Customers Europe	2
	1698	Unused Airline Ticket Refunds	(34)
	1699	Other Travel	697
	1708	Education/Seminar/Training Exp	7,054
	1800	Legal Fees	145,650
	1801	Accounting Services	922
	1808	Engineering Fees	91
	1809	Consulting Fees	22,281
	1810	Benefit/Payroll Admin Fees	235
	1817	Temp Employee Services	30,821
	1819	On-Line Service Fees	84
	1821	Contr Payments - Labor	336
	1822	Contr Payments - Materials	295
	1824	3rd Party Insurance Admin	14
	1899	Other Outside Services	8,577
	2700	Vehicles Fuel	44
	2799	Vehicles Other	10
	3300	Interview Expenses	663
	3301	Outplacement Services	0
	3302	Job Placement Advertising	87
	3307	Search Firm Agency Fees	89
	3399	Other Personnel Services	100
	3405	Ground Transportation	141
	9004	Vehicle Loading	4,120
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	11
	9103	COMPENSATED ABSENCES-LABOR	89,052
	9104	COMPENSATED ABSENCES-BENEFITS	5
	9106	P/R Tax Loading-Incent Non-Un	1
	9112	Incentive Loading Non-Union	(9,120)
	9113	Incentive Loading- Union	42
	9200	FDC Load Corp Services	443
	9201	FDC Load HR ESF	68

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9202	FDC Load Telecom	4
	9203	FDC Load End User Support	160
	9204	FDC Load Network Services	269
	9205	FDC Load IT Assets	98
	9211	FDC ESF Alloc Load USU	704
	9220	FDC USU Alloc Load	971
588000			1,682,045
	1206	Commun Equip Rent and Leases	62
	2704	Vehicles Rent and Leases	84
589000			146
590000			
	1002	Lbr Straight Time Union	2
	9103	COMPENSATED ABSENCES-LABOR	0
591000			2
	1001	Labor Straight Time Non-Union	10,503
	1202	Cellular Phone Costs	147
	1203	Pagers	130
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	13
	1600	Air Transportation	1,105
	1601	Rental Car Expense	176
	1602	Mileage Reimbursement	406
	1603	Parking Fees	8
	1604	MEALS - 50% Tax Deduct	514
	1605	Lodging	901
	1699	Other Travel	9
	1899	Other Outside Services	1,800
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,344
	9112	Incentive Loading Non-Union	(116)
592000			16,943
	1001	Labor Straight Time Non-Union	17,655
	1104	Materials Small Equip & Tools	46
	1106	Purchase Land/Land Rights	1,437
	1201	Long Distance Costs	(97)
	1202	Cellular Phone Costs	280
	1203	Pagers	(77)
	1403	Office and Warehouse Supplies	20
	1499	Other Office Expenses	122
	1601	Rental Car Expense	12
	1602	Mileage Reimbursement	866
	1603	Parking Fees	19
	1604	MEALS - 50% Tax Deduct	435
	1605	Lodging	153
	1699	Other Travel	(14)
	1814	Tree Trimming Fees	7,890
	1815	Constr Fee/Contractor Pymts	668
	9103	COMPENSATED ABSENCES-LABOR	2,260
	9112	Incentive Loading Non-Union	0
593000			31,696
	1200	Local Phone Service	10
	1404	Postage and Delivery	(3)
594000			6
595000			
596000			
	1000	Labor Overtime Union	128
	1002	Lbr Straight Time Union	5,840
	1101	Materials Purchased Storekeepr	2,276
	1104	Materials Small Equip & Tools	175

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1499	Other Office Expenses	32
	1821	Contr Payments - Labor	12,899
	1822	Contr Payments - Materials	248
	9103	COMPENSATED ABSENCES-LABOR	764
	9113	Incentive Loading- Union	11
597000			22,372
	1001	Labor Straight Time Non-Union	17,766
	1101	Materials Purchased Storekeepr	395
	1106	Purchase Land/Land Rights	61
	1301	Software Costs/Maint/Licenses	28
	1402	Maps Charts and Logs	64
	1403	Office and Warehouse Supplies	182
	1408	Office and Equip Repair/Maint	3,016
	1411	Printing Expenses	8
	1419	MEALS for Bus Mtg - 100%Deduct	11
	1499	Other Office Expenses	169
	1600	Air Transportation	273
	1601	Rental Car Expense	15
	1602	Mileage Reimbursement	859
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	306
	1605	Lodging	816
	1699	Other Travel	26
	1809	Consulting Fees	133
	1822	Contr Payments - Materials	3,999
	1825	Contractor Payments-Equipment	24,271
	9103	COMPENSATED ABSENCES-LABOR	2,274
	9112	Incentive Loading Non-Union	(30)
598000			54,646
717000			
728000			
728001			
730100			
730200			
730300			
735000			
736000			
742000			
	1805	Environmental Fees	5
750000			5
752000			
753000			
754000			
755000			
756000			
757000			
	9112	Incentive Loading Non-Union	(3)
759000			(3)
760000			
760100			
761000			
763000			
764000			
765000			
766000			
767000			

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
769000			
771000			
773000			
774000			
775000			
776000			
783000			
785000			
789000			
791000			
800000			
800100			
801000			
803000			
804000			0
805000			
805100			
805200			
806000			
807000			
808000			
808100			
808200			
810000			
	(None)	(None)	(152)
812000			(152)
	1001	Labor Straight Time Non-Union	(6)
	9100	Payroll Taxes Loading	(0)
	9102	Benefits Loading	(1)
	9103	COMPENSATED ABSENCES-LABOR	(1)
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
813000			(8)
814000			
815000			
816000			
817000			
818000			
819000			
820000			
821000			
823000			
824000			
826000			
830000			
831000			
832000			
833000			
834000			
835000			
836000			
837000			
850000			
851000			

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
852000			
853000			
854000			
855000			
856000			
857000			
858000			
	1001	Labor Straight Time Non-Union	1,020
	1203	Pagers	52
	1404	Postage and Delivery	13
	9103	COMPENSATED ABSENCES-LABOR	131
	9112	Incentive Loading Non-Union	0
859000			1,216
860000			
861000			
862000			
863000			
864000			
	9004	Vehicle Loading	77
865000			77
866000			
867000			
868000			
	1001	Labor Straight Time Non-Union	27,255
	1006	Labor Overtime Non-Union	136
	1104	Materials Small Equip & Tools	12
	1199	Other Materials	342
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	75
	1301	Software Costs/Maint/Licenses	2
	1402	Maps Charts and Logs	36
	1403	Office and Warehouse Supplies	159
	1404	Postage and Delivery	14
	1405	Utilities	46
	1406	Janitorial Service	17
	1409	Security Expenses	4
	1411	Printing Expenses	2,334
	1419	MEALS for Bus Mtg - 100%Deduct	8
	1499	Other Office Expenses	303
	1600	Air Transportation	233
	1601	Rental Car Expense	100
	1602	Mileage Reimbursement	1,319
	1603	Parking Fees	16
	1604	MEALS - 50% Tax Deduct	443
	1605	Lodging	533
	1699	Other Travel	31
	1708	Education/Seminar/Training Exp	169
	1724	Relocation Expenses	108
	1800	Legal Fees	142
	1808	Engineering Fees	110
	1817	Temp Employee Services	25
	1899	Other Outside Services	66
	1905	Business Promotion	1
	2700	Vehicles Fuel	5
	9004	Vehicle Loading	3
	9103	COMPENSATED ABSENCES-LABOR	3,417
	9112	Incentive Loading Non-Union	315
	9211	FDC ESF Alloc Load USU	26

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9220	FDC USU Alloc Load	37
870000			37,849
	1408	Office and Equip Repair/Maint	23
	1499	Other Office Expenses	1
	1600	Air Transportation	33
	1601	Rental Car Expense	6
	1602	Mileage Reimbursement	7
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	6
	1605	Lodging	11
871000			90
872000			
873000			
	1001	Labor Straight Time Non-Union	13
	1104	Materials Small Equip & Tools	1
	1199	Other Materials	47
	1404	Postage and Delivery	0
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1604	MEALS - 50% Tax Deduct	0
	1899	Other Outside Services	67
	9004	Vehicle Loading	1
	9103	COMPENSATED ABSENCES-LABOR	2
	9211	FDC ESF Alloc Load USU	3
	9220	FDC USU Alloc Load	4
874000			142
875000			
876000			
877000			
	1230	Cellular Data Costs	3
878000			3
	1006	Labor Overtime Non-Union	18
	1094	Labor Standby Union	26
	1095	Labor Standby Non-Union	12
	1104	Materials Small Equip & Tools	7
	9103	COMPENSATED ABSENCES-LABOR	2
879000			65
	(None)	(None)	152
	1000	Labor Overtime Union	78
	1001	Labor Straight Time Non-Union	128,456
	1002	Lbr Straight Time Union	1,819
	1003	Bonus/Commissions	800
	1006	Labor Overtime Non-Union	1,710
	1090	Incentive	(426)
	1091	Severence	75,318
	1096	Labor Callout Union	5
	1097	Labor Callout Non-Union	35
	1099	Labor Other	3,387
	1100	Materials Stores	14
	1101	Materials Purchased Storekeepr	8
	1109	Purchase Other Assets	74
	1199	Other Materials	26
	1200	Local Phone Service	165
	1201	Long Distance Costs	5,976
	1202	Cellular Phone Costs	150
	1203	Pagers	268
	1204	Phone System Maintenance	6,698
	1208	Voice Tech Hardware Purch	817
	1212	Toll Free, Dedicated	34,950
	1213	Toll Free, Switched	142

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1217	Long Distance, Dedicated	5,292
	1218	Long Distance, Switched	3,251
	1223	Voice Networking	2,071
	1225	TeleConferencing	1,234
	1226	Local Exchange Carrier Circuit	5,025
	1299	Other Communication Costs	(918)
	1301	Software Costs/Maint/Licenses	443
	1302	PC Supplies and Maintenance	51
	1304	Comp Wrkstn Hardware/Supp/Main	454
	1399	Other IT Costs	147
	1402	Maps Charts and Logs	5
	1403	Office and Warehouse Supplies	(4)
	1404	Postage and Delivery	813
	1405	Utilities	5
	1406	Janitorial Service	3
	1408	Office and Equip Repair/Maint	22
	1410	Safety and Medical Supplies	28
	1411	Printing Expenses	34,334
	1416	Economic Development Costs	25
	1419	MEALS for Bus Mtg - 100%Deduct	505
	1420	Corporate Assoc Memberships	2
	1499	Other Office Expenses	1,716
	1600	Air Transportation	1,407
	1601	Rental Car Expense	712
	1602	Mileage Reimbursement	2,794
	1603	Parking Fees	59
	1604	MEALS - 50% Tax Deduct	2,179
	1605	Lodging	3,065
	1606	Entertainment	111
	1607	Entertain Customers Europe	0
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	111
	1701	Uniforms	11
	1708	Education/Seminar/Training Exp	1,678
	1800	Legal Fees	25,373
	1801	Accounting Services	203
	1808	Engineering Fees	20
	1809	Consulting Fees	6,327
	1810	Benefit/Payroll Admin Fees	57
	1817	Temp Employee Services	7,588
	1819	On-Line Service Fees	19
	1824	3rd Party Insurance Admin	3
	1899	Other Outside Services	3,224
	2700	Vehicles Fuel	67
	2703	Vehicles Licensing	4
	2799	Vehicles Other	2
	3300	Interview Expenses	146
	3301	Outplacement Services	0
	3302	Job Placement Advertising	21
	3307	Search Firm Agency Fees	22
	3405	Ground Transportation	32
	9004	Vehicle Loading	1,084
	9100	Payroll Taxes Loading	3
	9102	Benefits Loading	9
	9103	COMPENSATED ABSENCES-LABOR	18,731
	9104	COMPENSATED ABSENCES-BENEFITS	1
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(787)
	9113	Incentive Loading- Union	2
	9200	FDC Load Corp Services	104

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9203	FDC Load End User Support	38
	9204	FDC Load Network Services	63
	9205	FDC Load IT Assets	23
	9211	FDC ESF Alloc Load USU	108
	9220	FDC USU Alloc Load	151
880000			389,902
	1206	Commun Equip Rent and Leases	14
	1407	Equipment & Storage Rent/Lease	520
	2704	Vehicles Rent and Leases	19
881000			552
885000			
	1002	Lbr Straight Time Union	0
	1604	MEALS - 50% Tax Deduct	0
	9103	COMPENSATED ABSENCES-LABOR	0
886000			1
	1001	Labor Straight Time Non-Union	2,111
	1109	Purchase Other Assets	5
	1200	Local Phone Service	1
	1201	Long Distance Costs	18
	1202	Cellular Phone Costs	23
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	4
	1499	Other Office Expenses	17
	1600	Air Transportation	48
	1602	Mileage Reimbursement	212
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	36
	1605	Lodging	82
	1699	Other Travel	2
	1708	Education/Seminar/Training Exp	33
	1899	Other Outside Services	36
	2799	Vehicles Other	1
	9103	COMPENSATED ABSENCES-LABOR	270
	9112	Incentive Loading Non-Union	0
887000			2,899
888000			
	1000	Labor Overtime Union	35
	1001	Labor Straight Time Non-Union	6,239
	1002	Lbr Straight Time Union	1,383
	1006	Labor Overtime Non-Union	446
	1096	Labor Callout Union	4
	1097	Labor Callout Non-Union	4
	1099	Labor Other	1
	1199	Other Materials	39
	1201	Long Distance Costs	4
	1404	Postage and Delivery	0
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	8
	1604	MEALS - 50% Tax Deduct	282
	1605	Lodging	671
	2700	Vehicles Fuel	7
	2799	Vehicles Other	2
	9004	Vehicle Loading	2,960
	9103	COMPENSATED ABSENCES-LABOR	1,040
	9112	Incentive Loading Non-Union	(46)
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	61

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9220	FDC USU Alloc Load	87
889000			13,229
	1000	Labor Overtime Union	68
	1001	Labor Straight Time Non-Union	5,128
	1002	Lbr Straight Time Union	1,905
	1006	Labor Overtime Non-Union	48
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	218
	1199	Other Materials	5
	1499	Other Office Expenses	1
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	175
	1605	Lodging	240
	2703	Vehicles Licensing	3
	2799	Vehicles Other	0
	9004	Vehicle Loading	2,384
	9103	COMPENSATED ABSENCES-LABOR	916
	9112	Incentive Loading Non-Union	(146)
	9113	Incentive Loading- Union	(8)
	9211	FDC ESF Alloc Load USU	13
	9220	FDC USU Alloc Load	19
890000			10,976
	1000	Labor Overtime Union	63
	1001	Labor Straight Time Non-Union	2,893
	1002	Lbr Straight Time Union	844
	1006	Labor Overtime Non-Union	41
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	39
	1104	Materials Small Equip & Tools	82
	1406	Janitorial Service	2
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	45
	1899	Other Outside Services	206
	9004	Vehicle Loading	814
	9103	COMPENSATED ABSENCES-LABOR	493
	9112	Incentive Loading Non-Union	(59)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	24
	9220	FDC USU Alloc Load	35
891000			5,563
892000			
	1000	Labor Overtime Union	6
	1001	Labor Straight Time Non-Union	26,755
	1002	Lbr Straight Time Union	863
	1006	Labor Overtime Non-Union	361
	1096	Labor Callout Union	8
	1101	Materials Purchased Storekeepr	645
	1199	Other Materials	6,150
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	687
	1203	Pagers	59
	1402	Maps Charts and Logs	10
	1403	Office and Warehouse Supplies	1
	1404	Postage and Delivery	6
	1405	Utilities	988
	1406	Janitorial Service	457
	1409	Security Expenses	14
	1410	Safety and Medical Supplies	38

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1419	MEALS for Bus Mtg - 100%Deduct	80
	1499	Other Office Expenses	316
	1600	Air Transportation	129
	1601	Rental Car Expense	104
	1602	Mileage Reimbursement	156
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	228
	1605	Lodging	445
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	88
	1805	Environmental Fees	22
	1815	Constr Fee/Contractor Pymts	173
	1899	Other Outside Services	1,039
	2700	Vehicles Fuel	5
	2701	Vehicle Maint & Repr-Materials	6
	2703	Vehicles Licensing	3
	2706	Vehicle Maint & Repair - Labor	15
	3405	Ground Transportation	2
	9004	Vehicle Loading	3,335
	9103	COMPENSATED ABSENCES-LABOR	2,727
	9112	Incentive Loading Non-Union	1,059
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	6
	9220	FDC USU Alloc Load	8
893000			47,016
	1301	Software Costs/Maint/Licenses	6
	1403	Office and Warehouse Supplies	34
	1404	Postage and Delivery	8
	1405	Utilities	(439)
	1406	Janitorial Service	17
	1408	Office and Equip Repair/Maint	667
	1499	Other Office Expenses	10
	1604	MEALS - 50% Tax Deduct	6
	1809	Consulting Fees	30
	1899	Other Outside Services	8
894000			348
895000			
	1001	Labor Straight Time Non-Union	(1,679)
	1006	Labor Overtime Non-Union	110
	1201	Long Distance Costs	174
	1202	Cellular Phone Costs	494
	1203	Pagers	406
	1403	Office and Warehouse Supplies	19
	1404	Postage and Delivery	58
	1411	Printing Expenses	890
	1419	MEALS for Bus Mtg - 100%Deduct	1,204
	1499	Other Office Expenses	2,939
	1600	Air Transportation	1,304
	1601	Rental Car Expense	516
	1602	Mileage Reimbursement	2,834
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	2,868
	1605	Lodging	4,088
	1606	Entertainment	848
	1699	Other Travel	71
	1708	Education/Seminar/Training Exp	4,174
	1800	Legal Fees	1,405
	1809	Consulting Fees	31,787
	1817	Temp Employee Services	12,625
	1821	Contr Payments - Labor	29,458

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1899	Other Outside Services	6,652
	1906	Promotional Entertainment	516
	2700	Vehicles Fuel	12
	9103	COMPENSATED ABSENCES-LABOR	19,242
	9112	Incentive Loading Non-Union	(80)
	9211	FDC ESF Alloc Load USU	243
	9220	FDC USU Alloc Load	335
901000			123,565
	1001	Labor Straight Time Non-Union	6,622
	1002	Lbr Straight Time Union	652
	1101	Materials Purchased Storekeepr	3
	1199	Other Materials	16
	1202	Cellular Phone Costs	4
	1230	Cellular Data Costs	30
	1299	Other Communication Costs	1
	1404	Postage and Delivery	5
	1405	Utilities	83
	1410	Safety and Medical Supplies	65
	1499	Other Office Expenses	279
	1600	Air Transportation	208
	1601	Rental Car Expense	122
	1602	Mileage Reimbursement	55
	1603	Parking Fees	23
	1604	MEALS - 50% Tax Deduct	61
	1605	Lodging	344
	1899	Other Outside Services	674
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	955
	9112	Incentive Loading Non-Union	(0)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	25
	9220	FDC USU Alloc Load	36
902000			10,264
	1000	Labor Overtime Union	24,111
	1001	Labor Straight Time Non-Union	1,009,753
	1002	Lbr Straight Time Union	251,431
	1003	Bonus/Commissions	353
	1006	Labor Overtime Non-Union	66,575
	1094	Labor Standby Union	327
	1095	Labor Standby Non-Union	63
	1096	Labor Callout Union	79
	1097	Labor Callout Non-Union	1,507
	1099	Labor Other	4,602
	1101	Materials Purchased Storekeepr	169
	1199	Other Materials	150
	1201	Long Distance Costs	344
	1202	Cellular Phone Costs	796
	1203	Pagers	1,085
	1208	Voice Tech Hardware Purch	541
	1218	Long Distance, Switched	24
	1299	Other Communication Costs	911
	1301	Software Costs/Maint/Licenses	(2,382)
	1302	PC Supplies and Maintenance	91
	1403	Office and Warehouse Supplies	7,337
	1404	Postage and Delivery	796,726
	1408	Office and Equip Repair/Maint	12,781
	1411	Printing Expenses	1,103
	1412	Cash Over and Short	139
	1419	MEALS for Bus Mtg - 100%Deduct	1,415
	1499	Other Office Expenses	11,445

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1600	Air Transportation	2,233
	1601	Rental Car Expense	2,271
	1602	Mileage Reimbursement	5,131
	1603	Parking Fees	129
	1604	MEALS - 50% Tax Deduct	7,129
	1605	Lodging	11,746
	1606	Entertainment	15
	1699	Other Travel	214
	1708	Education/Seminar/Training Exp	1,340
	1809	Consulting Fees	4,820
	1810	Benefit/Payroll Admin Fees	1,032
	1812	Management Fees	2,738
	1813	Collection Agency Fees	243,655
	1815	Constr Fee/Contractor Pymts	492
	1817	Temp Employee Services	57,885
	1819	On-Line Service Fees	20
	1820	Agent Fees/Agent Commissions	(42,282)
	1821	Contr Payments - Labor	77,226
	1899	Other Outside Services	45,571
	2700	Vehicles Fuel	147
	2701	Vehicle Maint & Repr-Materials	5
	3307	Search Firm Agency Fees	446
	3399	Other Personnel Services	3
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	178,899
	9112	Incentive Loading Non-Union	(8,000)
	9113	Incentive Loading- Union	256
	9211	FDC ESF Alloc Load USU	570
	9220	FDC USU Alloc Load	784
903000			2,785,950
	2300	Uncollectible Amounts	(353)
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	(0)
	9112	Incentive Loading Non-Union	(0)
904000			(353)
	1201	Long Distance Costs	12
905000			12
	1000	Labor Overtime Union	308
	1001	Labor Straight Time Non-Union	153,356
	1002	Lbr Straight Time Union	7,417
	1003	Bonus/Commissions	3
	1006	Labor Overtime Non-Union	2,848
	1094	Labor Standby Union	23
	1095	Labor Standby Non-Union	175
	1096	Labor Callout Union	36
	1097	Labor Callout Non-Union	742
	1099	Labor Other	104
	1199	Other Materials	6
	1201	Long Distance Costs	121
	1202	Cellular Phone Costs	427
	1203	Pagers	461
	1299	Other Communication Costs	365
	1403	Office and Warehouse Supplies	8
	1404	Postage and Delivery	82
	1411	Printing Expenses	446
	1419	MEALS for Bus Mtg - 100%Deduct	4,450
	1499	Other Office Expenses	3,321

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1600	Air Transportation	153
	1601	Rental Car Expense	312
	1602	Mileage Reimbursement	2,244
	1603	Parking Fees	16
	1604	MEALS - 50% Tax Deduct	2,176
	1605	Lodging	2,719
	1606	Entertainment	334
	1699	Other Travel	29
	1708	Education/Seminar/Training Exp	974
	1809	Consulting Fees	7,248
	1817	Temp Employee Services	59
	2700	Vehicles Fuel	37
	9103	COMPENSATED ABSENCES-LABOR	22,574
	9112	Incentive Loading Non-Union	(1,576)
	9113	Incentive Loading- Union	5
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	1
907000			212,005
908000			
	1000	Labor Overtime Union	49
	1001	Labor Straight Time Non-Union	41,150
	1002	Lbr Straight Time Union	616
	1006	Labor Overtime Non-Union	2,180
	1099	Labor Other	192
	1199	Other Materials	372
	1201	Long Distance Costs	83
	1202	Cellular Phone Costs	85
	1215	Directory Listings	69,814
	1404	Postage and Delivery	0
	1409	Security Expenses	52
	1411	Printing Expenses	146
	1419	MEALS for Bus Mtg - 100%Deduct	12
	1499	Other Office Expenses	56
	1601	Rental Car Expense	9
	1602	Mileage Reimbursement	101
	1603	Parking Fees	11
	1604	MEALS - 50% Tax Deduct	415
	1605	Lodging	254
	1606	Entertainment	51
	1699	Other Travel	4
	1708	Education/Seminar/Training Exp	525
	1817	Temp Employee Services	17
	1899	Other Outside Services	55,414
	1900	Magaz/Newspaper/Yellow Pg Ads	59,958
	1903	Handouts/Brochures/Collateral	57,224
	1905	Business Promotion	2,415
	1906	Promotional Entertainment	337
	1999	Other Advertising & Promo	34
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	6,079
	9112	Incentive Loading Non-Union	57
	9113	Incentive Loading- Union	1
909000			297,712
	1001	Labor Straight Time Non-Union	30,541
	1006	Labor Overtime Non-Union	1,859
	1095	Labor Standby Non-Union	51
	1097	Labor Callout Non-Union	197
	1099	Labor Other	26
	1201	Long Distance Costs	48
	1202	Cellular Phone Costs	77

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1203	Pagers	121
	1404	Postage and Delivery	3
	1411	Printing Expenses	644
	1419	MEALS for Bus Mtg - 100%Deduct	27
	1499	Other Office Expenses	818
	1601	Rental Car Expense	672
	1602	Mileage Reimbursement	608
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	793
	1605	Lodging	2,231
	1606	Entertainment	3
	1699	Other Travel	27
	1708	Education/Seminar/Training Exp	9
	2700	Vehicles Fuel	82
	9103	COMPENSATED ABSENCES-LABOR	5,469
910000			44,311
	1001	Labor Straight Time Non-Union	22,053
	1006	Labor Overtime Non-Union	24
	1201	Long Distance Costs	43
	1202	Cellular Phone Costs	62
	1203	Pagers	20
	1230	Cellular Data Costs	323
	1411	Printing Expenses	375
	1419	MEALS for Bus Mtg - 100%Deduct	13
	1499	Other Office Expenses	30
	1602	Mileage Reimbursement	1,321
	1604	MEALS - 50% Tax Deduct	272
	1605	Lodging	108
	1606	Entertainment	153
	1809	Consulting Fees	(20,852)
	1899	Other Outside Services	(15)
	9103	COMPENSATED ABSENCES-LABOR	3,075
	9211	FDC ESF Alloc Load USU	1
	9220	FDC USU Alloc Load	2
911000			7,009
	1001	Labor Straight Time Non-Union	29,093
	1201	Long Distance Costs	286
	1202	Cellular Phone Costs	17
	1203	Pagers	298
	1230	Cellular Data Costs	12,627
	1301	Software Costs/Maint/Licenses	161
	1403	Office and Warehouse Supplies	56
	1404	Postage and Delivery	518
	1411	Printing Expenses	26
	1419	MEALS for Bus Mtg - 100%Deduct	222
	1499	Other Office Expenses	7,159
	1600	Air Transportation	1,438
	1601	Rental Car Expense	513
	1602	Mileage Reimbursement	543
	1603	Parking Fees	74
	1604	MEALS - 50% Tax Deduct	384
	1605	Lodging	3,174
	1606	Entertainment	381
	1699	Other Travel	83
	1899	Other Outside Services	11,233
	2700	Vehicles Fuel	17
	3405	Ground Transportation	2
	9103	COMPENSATED ABSENCES-LABOR	4,385
	9112	Incentive Loading Non-Union	(27,157)
912000			45,532

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1001	Labor Straight Time Non-Union	1,222
	1215	Directory Listings	22,335
	1403	Office and Warehouse Supplies	3
	1411	Printing Expenses	974
	1604	MEALS - 50% Tax Deduct	25
	1899	Other Outside Services	14,947
	1900	Magaz/Newspaper/Yellow Pg Ads	24,492
	1903	Handouts/Brochures/Collateral	12,109
	1904	Business Gifts	4,515
	1905	Business Promotion	7,667
	1906	Promotional Entertainment	31,288
	1907	Internet Advertising	227
	1908	Trade Show/Customer Event Fees	6,863
	1999	Other Advertising & Promo	4,652
	9103	COMPENSATED ABSENCES-LABOR	156
	9112	Incentive Loading Non-Union	(10)
913000			131,486
	1000	Labor Overtime Union	283
	1001	Labor Straight Time Non-Union	201,750
	1002	Lbr Straight Time Union	788
	1006	Labor Overtime Non-Union	335
	1200	Local Phone Service	1
	1201	Long Distance Costs	136
	1202	Cellular Phone Costs	132
	1203	Pagers	148
	1230	Cellular Data Costs	2,011
	1403	Office and Warehouse Supplies	38
	1404	Postage and Delivery	4
	1411	Printing Expenses	126
	1419	MEALS for Bus Mtg - 100%Deduct	377
	1499	Other Office Expenses	1,355
	1600	Air Transportation	1,928
	1601	Rental Car Expense	608
	1602	Mileage Reimbursement	1,828
	1603	Parking Fees	191
	1604	MEALS - 50% Tax Deduct	1,512
	1605	Lodging	2,088
	1606	Entertainment	199
	1699	Other Travel	102
	1708	Education/Seminar/Training Exp	3,365
	1800	Legal Fees	3,452
	1808	Engineering Fees	1,516
	1809	Consulting Fees	2,279
	1899	Other Outside Services	49,745
	2700	Vehicles Fuel	13
	3405	Ground Transportation	5
	9103	COMPENSATED ABSENCES-LABOR	26,736
	9112	Incentive Loading Non-Union	28,551
	9113	Incentive Loading- Union	1
	9200	FDC Load Corp Services	13
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	8
	9205	FDC Load IT Assets	3
916000			331,627
	1000	Labor Overtime Union	754
	1001	Labor Straight Time Non-Union	6,360,634
	1002	Lbr Straight Time Union	19,968
	1003	Bonus/Commissions	232,992
	1006	Labor Overtime Non-Union	37,836

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1090	Incentive	60,406
	1091	Severance	822,201
	1098	Payroll Other	24,013
	1099	Labor Other	(33,067)
	9100	Payroll Taxes Loading	12
	9102	Benefits Loading	34
	9103	COMPENSATED ABSENCES-LABOR	831,088
	9104	COMPENSATED ABSENCES-BENEFITS	9
	9112	Incentive Loading Non-Union	215,378
	9113	Incentive Loading- Union	11
920000			8,572,269
	1200	Local Phone Service	43,955
	1201	Long Distance Costs	33,015
	1202	Cellular Phone Costs	50,312
	1203	Pagers	6,500
	1204	Phone System Maintenance	29,768
	1205	Data Communications	1,116,047
	1207	Radio Equipment Maintenance	488
	1208	Voice Tech Hardware Purch	1,343
	1212	Toll Free, Dedicated	131,364
	1213	Toll Free, Switched	458
	1214	Calling Card	5,249
	1215	Directory Listings	(4)
	1216	Directory Assistance	72
	1217	Long Distance, Dedicated	36,789
	1218	Long Distance, Switched	43,274
	1219	Premium Calls	363
	1221	SCADA Communication Exp	891
	1222	Radio Communications	26,749
	1223	Voice Networking	68
	1225	TeleConferencing	18,802
	1226	Local Exchange Carrier Circuit	59,322
	1228	Radio Tower Exp	3,110
	1229	Mobile Radio Exp	1,017
	1230	Cellular Data Costs	11,012
	1299	Other Communication Costs	(184,076)
	1300	Mainframe Hardware/Suppl/Maint	1,091,256
	1301	Software Costs/Maint/Licenses	879,588
	1302	PC Supplies and Maintenance	33,196
	1304	Comp Wrkstn Hardware/Suppl/Main	31,939
	1305	Weather Data Hardware/Software	20
	1307	Cabling/Wiring DataCtr PintBul	347
	1308	LAN/WAN Hrdwre/Suppl/Maint	6,261
	1309	Printer Hrdwre/Supplies/Maint	413
	1310	WINTEL Server Hrdwre/Suppl/Main	1,159
	1311	MidrangeServer Hrdwre/Suppl/Mai	47
	1399	Other IT Costs	17,307
	1400	Ind Dues/Fees/Subsript Tax Ded	50,608
	1401	Ind Dues/Fees/Subsript Non Tax	22,375
	1402	Maps Charts and Logs	70
	1403	Office and Warehouse Supplies	101,024
	1404	Postage and Delivery	118,436
	1405	Utilities	178,615
	1406	Janitorial Service	154,054
	1408	Office and Equip Repair/Maint	241,748
	1409	Security Expenses	2,424
	1410	Safety and Medical Supplies	3,750
	1411	Printing Expenses	187,085
	1412	Cash Over and Short	13
	1416	Economic Development Costs	14,278

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1417	Office Rent/Lease	299,620
	1418	Filing Fees/Incorporation	1,404
	1419	MEALS for Bus Mtg - 100%Deduct	17,980
	1499	Other Office Expenses	2,069,443
	1600	Air Transportation	948,844
	1601	Rental Car Expense	18,483
	1602	Mileage Reimbursement	51,159
	1603	Parking Fees	2,211
	1604	MEALS - 50% Tax Deduct	72,193
	1605	Lodging	87,844
	1606	Entertainment	10,677
	1608	Transportation Deduct Europe	12
	1699	Other Travel	(25,779)
	1701	Uniforms	5,511
	1708	Education/Seminar/Training Exp	253,915
	1713	Employee Gifts & Awards	34,557
	1723	Benefits Suggest One	1,313
	1724	Relocation Expenses	142,464
	2500	Bank and Credit Card Charges	248,068
	2503	Insurance Bonds	495
	2599	Other Financing Charges	15,669
	2700	Vehicles Fuel	2,503
	2701	Vehicle Maint & Repr-Materials	158
	2702	Vehicles Insurance	23
	2703	Vehicles Licensing	75
	2706	Vehicle Maint & Repair - Labor	65
	2799	Vehicles Other	4
	3000	AFUDC	446
	3099	Other Interest	55,664
	3300	Interview Expenses	75,244
	3301	Outplacement Services	2,212
	3302	Job Placement Advertising	629
	3303	College Recruiting Costs	56
	3304	Diversity Expenses	5,171
	3305	Career Fair Expenses	10
	3306	New Employee Orientation	1,383
	3307	Search Firm Agency Fees	5,217
	3399	Other Personnel Services	1,646
	3403	Aircraft Charter	23,868
	3405	Ground Transportation	9,967
	3504	Coal for Generation	49
	9004	Vehicle Loading	7,284
	9011	PgmMgmt-EAST Allocation	251
	9012	General Allocation Expense	36
	9200	FDC Load Corp Services	21,310
	9201	FDC Load HR ESF	3,264
	9202	FDC Load Telecom	166
	9203	FDC Load End User Support	18,198
	9204	FDC Load Network Services	13,783
	9205	FDC Load IT Assets	4,412
	9210	FDC ESF Alloc Load AEC	1,262
	9211	FDC ESF Alloc Load USU	2,719
	9212	FDC ESF Alloc Load UCS	10
	9220	FDC USU Alloc Load	11,948
921000			9,097,009
	1403	Office and Warehouse Supplies	43
	1499	Other Office Expenses	20
	1602	Mileage Reimbursement	22
	1604	MEALS - 50% Tax Deduct	5
	9005	A&G Loading	333

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9115	Clearing 184001 FERC 922	(64,209)
922000			(63,786)
	9200	FDC Load Corp Services	(86,403)
	9201	FDC Load HR ESF	(10,879)
	9202	FDC Load Telecom	(384)
	9203	FDC Load End User Support	(71,909)
	9204	FDC Load Network Services	(56,206)
	9205	FDC Load IT Assets	(20,219)
	9211	FDC ESF Alloc Load USU	(16,635)
	9220	FDC USU Alloc Load	(251,076)
922001			(513,711)
	1800	Legal Fees	703,839
	1801	Accounting Services	291,997
	1802	Tax Services	176,212
	1803	Audit Services	710,351
	1804	Computer Fees	4
	1805	Environmental Fees	1,341
	1807	Geological Fees	17
	1809	Consulting Fees	586,780
	1810	Benefit/Payroll Admin Fees	0
	1815	Constr Fee/Contractor Pymts	13
	1817	Temp Employee Services	112,999
	1818	Telemarketing Expenses	2
	1819	On-Line Service Fees	37,121
	1821	Contr Payments - Labor	71,499
	1822	Contr Payments - Materials	24,496
	1823	Broker Insurance Services	175
	1824	3rd Party Insurance Admin	3,469
	1828	Contracted Security Services	26,205
	1899	Other Outside Services	684,489
923000			3,431,009
924000			
	1501	Ins General Liab/ Umbrella	238
	1502	Ins Directors and Officers	30
	1503	Ins Workers Compensation	7
	1504	Aviation Liability	1,532
	1520	Fiduciary Liability Insurance	7
	1521	Crime Insurance	6
	1529	Insurance for Wrongful Acts	47
	2603	General Liability Accruals	405,151
	2605	Property Damage Accruals	(405)
	2607	Auto Liability Accruals	(92)
	2610	Workers Comp Claims	61,220
	2611	Workers Comp Accruals	60,331
	9116	Clearing 184001 FERC 925	(3,548)
925000			524,523
	1090	Incentive	(9,665)
	1091	Severance	211,587
	1092	LT Incentive & Stock	(4,004)
	1093	Tax Fringe Ben/Exec Tax Plan	41,361
	1098	Payroll Other	0
	1404	Postage and Delivery	1,233
	1413	Co Dues/Fees/Subscript Tx Ded	53
	1499	Other Office Expenses	9
	1703	Health Insurance	1,545
	1707	Other Payroll Taxes	(24,483)
	1709	401K Employer Share	820,957
	1710	Pension Employer Share	128,757
	1711	ESCP	485,041

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
1712		Non Qualified SCRIP/CAP Plan	25,520
1713		Employee Gifts & Awards	25,709
1715		Benefits Health and Dental	1,761,441
1716		Benefits Life Insurance	82,485
1717		Benefits Educational Reimb	46,220
1718		Benefits AD&D Insurance	26,523
1719		Benefits SFAS 106 OPRB	48,409
1723		Benefits Suggest One	2,613
1724		Relocation Expenses	36,403
1725		Benefits Supp Retirement	458,888
1726		Benefits Restricted Stock	1,601,574
1727		Benefits LT & ST Disability	94,286
1729		Benefits Great Pursuits	40,597
1730		Benefits Employee Cost	(379,933)
1731		Long Term Incentive Plan Acrl	(41,267)
1798		BENEFITS LOADINGS	(3,909,309)
1799		Benefits Other	8,420
1800		Legal Fees	5,715
1803		Audit Services	3,587
1809		Consulting Fees	185,876
1810		Benefit/Payroll Admin Fees	5,255
1817		Temp Employee Services	472
1899		Other Outside Services	3,516
9005		A&G Loading	(6,365)
9100		Payroll Taxes Loading	3,489
9102		Benefits Loading	2,632,973
9104		COMPENSATED ABSENCES-BENEFITS	630,683
926000			5,046,172
926001			
926002			
926003			
926004			
926005			
926006			
926007			
927000			
3200		Regulatory Commission Expenses	(7,346)
928000			(7,346)
929000			
930100			
1001		Labor Straight Time Non-Union	36,550
1003		Bonus/Commissions	3,027
1006		Labor Overtime Non-Union	192
1100		Materials Stores	863
1101		Materials Purchased Storekeepr	184
1104		Materials Small Equip & Tools	13
1106		Purchase Land/Land Rights	82
1109		Purchase Other Assets	4,616
1199		Other Materials	846
1201		Long Distance Costs	9
1203		Pagers	12
1301		Software Costs/Maint/Licenses	2,081
1403		Office and Warehouse Supplies	62
1404		Postage and Delivery	292
1411		Printing Expenses	11,020
1413		Co Dues/Fees/Subscript Tx Ded	221,166
1414		Co Dues/Fees/Subscript Non Tax	41,102
1419		MEALS for Bus Mtg - 100%Deduct	33

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1499	Other Office Expenses	496
	1600	Air Transportation	236
	1601	Rental Car Expense	2
	1603	Parking Fees	11
	1604	MEALS - 50% Tax Deduct	135
	1605	Lodging	520
	1606	Entertainment	7
	1708	Education/Seminar/Training Exp	200
	1800	Legal Fees	767
	1806	Transfer Agent Fees	140,231
	1809	Consulting Fees	244
	1811	Directors Fees	158,678
	1819	On-Line Service Fees	2,956
	1899	Other Outside Services	16,289
	1905	Business Promotion	349
	3405	Ground Transportation	384
	9103	COMPENSATED ABSENCES-LABOR	4,396
	9112	Incentive Loading Non-Union	6
	9210	FDC ESF Alloc Load AEC	118
930200			648,176
930201			
	1206	Commun Equip Rent and Leases	4,182
	1303	Computer Equip Rent and Lease	133,880
	1407	Equipment & Storage Rent/Lease	83,175
	2704	Vehicles Rent and Leases	3,398
931000			224,634
	1001	Labor Straight Time Non-Union	37,482
	1003	Bonus/Commissions	197
	1006	Labor Overtime Non-Union	13
	1201	Long Distance Costs	308
	1202	Cellular Phone Costs	342
	1203	Pagers	211
	1204	Phone System Maintenance	3,644
	1301	Software Costs/Maint/Licenses	33,815
	1304	Comp Wrkstn Hardware/Supp/Main	(6,037)
	1403	Office and Warehouse Supplies	3,059
	1404	Postage and Delivery	1,807
	1405	Utilities	(493)
	1406	Janitorial Service	2,254
	1408	Office and Equip Repair/Maint	7,975
	1409	Security Expenses	162,113
	1410	Safety and Medical Supplies	8,325
	1411	Printing Expenses	1,767
	1419	MEALS for Bus Mtg - 100%Deduct	892
	1499	Other Office Expenses	456
	1600	Air Transportation	1,142
	1601	Rental Car Expense	130
	1602	Mileage Reimbursement	44
	1603	Parking Fees	36
	1604	MEALS - 50% Tax Deduct	595
	1605	Lodging	753
	1699	Other Travel	50
	1708	Education/Seminar/Training Exp	25
	1800	Legal Fees	(7,115)
	1809	Consulting Fees	39,470
	1815	Constr Fee/Contractor Pymts	9,963
	1817	Temp Employee Services	1,594
	1821	Contr Payments - Labor	13
	1899	Other Outside Services	6,451
	2901	Retirements	(298)

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9103	COMPENSATED ABSENCES-LABOR	4,478
	9112	Incentive Loading Non-Union	(1)
	9220	FDC USU Alloc Load	30
935000			315,486
<b>Total</b>			<b>46,293,673</b>

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
400001			
	2000	Depreciation/Depletion	1,229,049
403000			1,229,049
403001			
	2100	Amortization	51,007
404000			51,007
	2100	Amortization	3,632
404300			3,632
	2100	Amortization	2,250
405000			2,250
406000			
407000			
	1702	FICA (OASDI)	254,739
	1704	FUTA	5,311
	1705	SUTA	2,555
	1706	Medicare	95,355
	1707	Other Payroll Taxes	(277,751)
	1708	Education/Seminar/Training Exp	14
	1799	Benefits Other	0
	2200	Property Tax	61,387
	2202	City/County Tax	(52,754)
	2203	State and Local Use Tax	1
	2205	Sales Tax	1
	2209	Business/Occupation Tax & Lic	9
	2210	Real & Personal Property Tax	127
	2299	Other Taxes	11
	9005	A&G Loading	(3,874)
	9100	Payroll Taxes Loading	259,645
	9106	P/R Tax Loading-Incent Non-Un	26,012
	9114	P/R Tax Loading- Incent Union	45
408100			370,834
	1799	Benefits Other	0
	9100	Payroll Taxes Loading	(0)
408200			(0)
	2204	Income Tax	(9,160)
409100			(9,160)
	2204	Income Tax	(2,217)
409101			(2,217)
409200			
409201			
409300			
	2204	Income Tax	9,302
410100			9,302
410200			
	2204	Income Tax	1,865
411100			1,865
411200			
411400			
412000			
413000			
415000			
416000			
	(None)	(None)	(2,372)
417000			(2,372)
	(None)	(None)	(227)
	1001	Labor Straight Time Non-Union	527,361
	1002	Lbr Straight Time Union	14,150
	1003	Bonus/Commissions	2,314
	1006	Labor Overtime Non-Union	28
	1091	Severance	3,407
	1099	Labor Other	2

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1200	Local Phone Service	1
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	43
	1203	Pagers	4
	1225	TeleConferencing	27
	1301	Software Costs/Maint/Licenses	31
	1304	Comp Wrkstn Hardware/Supp/Main	1
	1400	Ind Dues/Fees/Subscript Tax Ded	2
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	7
	1411	Printing Expenses	1
	1413	Co Dues/Fees/Subscript Tx Ded	39
	1419	MEALS for Bus Mtg - 100%Deduct	72
	1499	Other Office Expenses	52
	1600	Air Transportation	60
	1601	Rental Car Expense	37
	1602	Mileage Reimbursement	215
	1603	Parking Fees	7
	1604	MEALS - 50% Tax Deduct	88
	1605	Lodging	138
	1699	Other Travel	11
	1706	Education/Seminar/Training Exp	115
	1709	401K Employer Share	(4)
	1713	Employee Gifts & Awards	0
	1724	Relocation Expenses	192
	1729	Benefits Great Pursuits	121
	1798	BENEFITS LOADINGS	0
	1799	Benefits Other	0
	1800	Legal Fees	34
	1809	Consulting Fees	1,721
	1899	Other Outside Services	10
	1903	Handouts/Brochures/Collateral	6
	1905	Business Promotion	1,116
	1906	Promotional Entertainment	59
	2499	Other Contributions	0
	2700	Vehicles Fuel	0
	3300	Interview Expenses	8
	9004	Vehicle Loading	81
	9005	A&G Loading	(0)
	9100	Payroll Taxes Loading	34,786
	9102	Benefits Loading	113,672
	9103	COMPENSATED ABSENCES-LABOR	(507,517)
	9104	COMPENSATED ABSENCES-BENEFITS	(217,226)
	9106	P/R Tax Loading-Incent Non-Un	(40)
	9112	Incentive Loading Non-Union	(665)
	9113	Incentive Loading- Union	23
	9114	P/R Tax Loading- Incent Union	9
	9115	Clearing 184001 FERC 922	(0)
	9116	Clearing 184001 FERC 925	(0)
	9200	FDC Load Corp Services	16
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	10
	9205	FDC Load IT Assets	4
	9211	FDC ESF Alloc Load USU	591
	9220	FDC USU Alloc Load	1,218
417100			(23,782)
417199			
	(None)	(None)	(2,544)
418000			(2,544)
418001			
418002			
418003			
418100			

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	3099	Other Interest	(368)
419000			(368)
419100			
	(None)	(None)	1,164
421000			1,164
	(None)	(None)	(874)
421100			(874)
	1600	Air Transportation	444,751
421200			444,751
425000			
	1410	Safety and Medical Supplies	3
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	275
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	1
	1606	Entertainment	1
	1708	Education/Seminar/Training Exp	81
	1905	Business Promotion	53
	1906	Promotional Entertainment	9
	2400	Charitable Contributions	12,172
	2402	Social & Community Gifts	3,711
	2499	Other Contributions	743
426100			17,052
426200			
426300			
	1001	Labor Straight Time Non-Union	84
	1203	Pagers	4
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	173
	2401	Political Contributions	5,916
	2402	Social & Community Gifts	183
	2403	Lobbying Contributions/Gifts	1,666
	2499	Other Contributions	591
	3304	Diversity Expenses	14
	9102	Benefits Loading	18
	9103	COMPENSATED ABSENCES-LABOR	11
	9104	COMPENSATED ABSENCES-BENEFITS	5
	9112	Incentive Loading Non-Union	0
426400			8,666
	1600	Air Transportation	0
	1602	Mileage Reimbursement	16
	1604	MEALS - 50% Tax Deduct	4
	1605	Lodging	36
	2502	A/R Sales Program Fees	17,118
	2599	Other Financing Charges	326
426500			17,500
	3099	Other Interest	9,742
427000			9,742
428000			
428100			
429000			
	3002	Capital Charges	944,190
430000			944,190
	3099	Other Interest	251,338
431000			251,338
	3000	AFUDC	(812)
432000			(812)
434000			
435000			
437000			
438000			
440000			

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
440001			
442000			
442001			
444000			
445000			
447000			
447010			
447030			
448000			
449000			
449100			
	(None)	(None)	0
450000			0
451000			
453000			
	(None)	(None)	(40,753)
454000			(40,753)
	(None)	(None)	(1,419)
456000			(1,419)
456001			
480000			
480001			
481000			
482000			
483000			
484000			
	(None)	(None)	0
487000			0
488000			
489000			
490000			
492000			
493000			
	(None)	(None)	(22)
495000			(22)
496000			
	1001	Labor Straight Time Non-Union	36,818
	1101	Materials Purchased Storekeepr	101
	1201	Long Distance Costs	(27)
	1202	Cellular Phone Costs	479
	1225	TeleConferencing	274
	1403	Office and Warehouse Supplies	1,215
	1404	Postage and Delivery	10
	1419	MEALS for Bus Mtg - 100%Deduct	160
	1499	Other Office Expenses	86
	1600	Air Transportation	141
	1601	Rental Car Expense	26
	1602	Mileage Reimbursement	239
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	618
	1605	Lodging	171
	1606	Entertainment	39
	1699	Other Travel	9
	1708	Education/Seminar/Training Exp	485
	1809	Consulting Fees	82
	1817	Temp Employee Services	2
	1819	On-Line Service Fees	399
	2700	Vehicles Fuel	14
	9103	COMPENSATED ABSENCES-LABOR	5,287
	9112	Incentive Loading Non-Union	689
	9220	FDC USU Alloc Load	217

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
500000			47,517
501000			
501030			
502000			
504100			
504200			
504300			
504400			
505000			
	1404	Postage and Delivery	0
	1602	Mileage Reimbursement	5
506000			5
507000			
	1805	Environmental Fees	6
509000			6
510000			
	1101	Materials Purchased Storkeeper	16
511000			16
512000			
513000			
514000			
	1000	Labor Overtime Union	65
	1001	Labor Straight Time Non-Union	8,310
	1002	Lbr Straight Time Union	131
	1199	Other Materials	4
	1201	Long Distance Costs	53
	1419	MEALS for Bus Mtg - 100%Deduct	19
	1499	Other Office Expenses	544
	1601	Rental Car Expense	5
	1602	Mileage Reimbursement	59
	1604	MEALS - 50% Tax Deduct	72
	1605	Lodging	262
	1699	Other Travel	4
	1708	Education/Seminar/Training Exp	341
	1906	Promotional Entertainment	305
	2700	Vehicles Fuel	30
	2706	Vehicle Maint & Repair - Labor	2
	2901	Retirements	(50)
	3405	Ground Transportation	12
	9103	COMPENSATED ABSENCES-LABOR	1,218
	9211	FDC ESF Alloc Load USU	45
	9220	FDC USU Alloc Load	183
546000			11,613
547000			
547030			
	1800	Legal Fees	16,828
548000			16,828
	1001	Labor Straight Time Non-Union	13,153
	1002	Lbr Straight Time Union	6
	1006	Labor Overtime Non-Union	20
	1201	Long Distance Costs	54
	1202	Cellular Phone Costs	19
	1203	Pagers	3
	1225	TeleConferencing	88
	1226	Local Exchange Carrier Circuit	16
	1304	Comp Wrkstn Hardware/Supp/Main	7
	1404	Postage and Delivery	18
	1419	MEALS for Bus Mtg - 100%Deduct	43
	1499	Other Office Expenses	81
	1602	Mileage Reimbursement	56
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	23

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1800	Legal Fees	3,024
	1804	Computer Fees	7,792
	1809	Consulting Fees	11,907
	1819	On-Line Service Fees	297
	1899	Other Outside Services	93
	9109	COMPENSATED ABSENCES-LABOR	1,898
	9200	FDC Load Corp Services	10
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	6
	9205	FDC Load IT Assets	2
	9210	FDC ESF Alloc Load AEC	18
	9211	FDC ESF Alloc Load USU	28
	9220	FDC USU Alloc Load	429
549000			39,095
550000			
551000			
552000			
553000			
554000			
555000			
555030			
	1001	Labor Straight Time Non-Union	215,744
	1002	Lbr Straight Time Union	(1,327)
	1006	Labor Overtime Non-Union	45
	1200	Local Phone Service	318
	1201	Long Distance Costs	212
	1202	Cellular Phone Costs	195
	1203	Pagers	125
	1205	Data Communications	265
	1230	Cellular Data Costs	3
	1403	Office and Warehouse Supplies	654
	1404	Postage and Delivery	2
	1407	Equipment & Storage Rent/Lease	166
	1411	Printing Expenses	184
	1419	MEALS for Bus Mtg - 100%Deduct	387
	1499	Other Office Expenses	373
	1600	Air Transportation	1,010
	1601	Rental Car Expense	307
	1602	Mileage Reimbursement	570
	1603	Parking Fees	61
	1604	MEALS - 50% Tax Deduct	383
	1605	Lodging	877
	1606	Entertainment	27
	1699	Other Travel	18
	1706	Education/Seminar/Training Exp	1,093
	1819	On-Line Service Fees	6,834
	1825	Contractor Payments-Equipment	10,079
	1904	Business Gifts	118
	1906	Promotional Entertainment	153
	2700	Vehicles Fuel	8
	9103	COMPENSATED ABSENCES-LABOR	31,091
	9112	Incentive Loading Non-Union	(6,446)
	9210	FDC ESF Alloc Load AEC	19
556000			263,551
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	31,586
	1002	Lbr Straight Time Union	296
	1090	Incentive	(20,037)
	1091	Severance	19,874
	1099	Labor Other	1,864
	1201	Long Distance Costs	21
	1202	Cellular Phone Costs	(9)
	1203	Pagers	17

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1225	TeleConferencing	76
	1226	Local Exchange Carrier Circuit	65
	1301	Software Costs/Maint/Licenses	271
	1302	PC Supplies and Maintenance	70
	1304	Comp Wrkstn Hardware/Supp/Main	80
	1403	Office and Warehouse Supplies	5
	1404	Postage and Delivery	25
	1410	Safety and Medical Supplies	41
	1411	Printing Expenses	138
	1419	MEALS for Bus Mtg - 100%Deduct	66
	1499	Other Office Expenses	52
	1600	Air Transportation	338
	1601	Rental Car Expense	25
	1602	Mileage Reimbursement	99
	1603	Parking Fees	19
	1604	MEALS - 50% Tax Deduct	323
	1605	Lodging	240
	1606	Entertainment	79
	1699	Other Travel	5
	1800	Legal Fees	3,739
	1809	Consulting Fees	7,250
	1819	On-Line Service Fees	108
	1821	Contr Payments - Labor	361
	1899	Other Outside Services	676
	2700	Vehicles Fuel	4
	3099	Other Interest	7,801
	3405	Ground Transportation	9
	9100	Payroll Taxes Loading	(1)
	9102	Benefits Loading	(2)
	9103	COMPENSATED ABSENCES-LABOR	4,612
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
	9112	Incentive Loading Non-Union	(8,907)
	9200	FDC Load Corp Services	38
	9201	FDC Load HR ESF	6
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	23
	9205	FDC Load IT Assets	8
	9211	FDC ESF Alloc Load USU	108
	9220	FDC USU Alloc Load	641
557000			52,105
	1001	Labor Straight Time Non-Union	190
	1800	Legal Fees	127
	1805	Environmental Fees	1
	9103	COMPENSATED ABSENCES-LABOR	24
560000			342
	1001	Labor Straight Time Non-Union	97,413
	1002	Lbr Straight Time Union	245
	1199	Other Materials	4
	1201	Long Distance Costs	28
	1202	Cellular Phone Costs	219
	1411	Printing Expenses	4
	1419	MEALS for Bus Mtg - 100%Deduct	14
	1499	Other Office Expenses	572
	1600	Air Transportation	935
	1601	Rental Car Expense	342
	1602	Mileage Reimbursement	1,426
	1603	Parking Fees	41
	1604	MEALS - 50% Tax Deduct	314
	1605	Lodging	728
	1699	Other Travel	6
	1708	Education/Seminar/Training Exp	123
	1800	Legal Fees	515
	1819	On-Line Service Fees	3,689
	1899	Other Outside Services	2,289
	2700	Vehicles Fuel	6

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9103	COMPENSATED ABSENCES-LABOR	12,516
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	47
	9220	FDC USU Alloc Load	67
561000			121,542
562000			
	1899	Other Outside Services	3,621
563000			3,621
564000			
565000			
	1001	Labor Straight Time Non-Union	51,279
	1002	Lbr Straight Time Union	113
	1003	Bonus/Commissions	147
	1006	Labor Overtime Non-Union	72
	1090	Incentive	(119)
	1091	Sevarence	7,073
	1099	Labor Other	1,460
	1100	Materials Stores	1
	1101	Materials Purchased Storekeepr	1
	1104	Materials Small Equip & Tools	518
	1199	Other Materials	25
	1200	Local Phone Service	9
	1201	Long Distance Costs	254
	1202	Cellular Phone Costs	373
	1203	Pagers	130
	1208	Voice Tech Hardware Purch	2
	1212	Toll Free, Dedicated	456
	1213	Toll Free, Switched	3
	1217	Long Distance, Dedicated	85
	1218	Long Distance, Switched	72
	1225	TeleConferencing	267
	1226	Local Exchange Carrier Circuit	15
	1299	Other Communication Costs	(148)
	1301	Software Costs/Main/Licenses	25
	1302	PC Supplies and Maintenance	3
	1304	Comp Wrkstn Hardware/Supp/Main	63
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	452
	1404	Postage and Delivery	159
	1405	Utilities	18
	1406	Janitorial Service	1,107
	1410	Safety and Medical Supplies	1
	1411	Printing Expenses	165
	1416	Economic Development Costs	24
	1419	MEALS for Bus Mtg - 100%Deduct	87
	1499	Other Office Expenses	258
	1600	Air Transportation	421
	1601	Rental Car Expense	195
	1602	Mileage Reimbursement	1,005
	1603	Parking Fees	40
	1604	MEALS - 50% Tax Deduct	798
	1605	Lodging	562
	1606	Entertainment	45
	1607	Entertain Customers Europe	0
	1698	Unused Airline Ticket Refunds	(1)
	1699	Other Travel	32
	1708	Education/Seminar/Training Exp	487
	1800	Legal Fees	6,257
	1801	Accounting Services	46
	1809	Consulting Fees	544
	1817	Temp Employee Services	100
	1819	On-Line Service Fees	18
	1824	3rd Party Insurance Admin	1
	1899	Other Outside Services	400

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	2700	Vehicles Fuel	3
	2799	Vehicles Other	0
	3300	Interview Expenses	1
	3301	Outplacement Services	0
	3405	Ground Transportation	4
	9004	Vehicle Loading	20
	9103	COMPENSATED ABSENCES-LABOR	6,884
	9112	Incentive Loading Non-Union	(512)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	2
	9201	FDC Load HR ESF	0
	9202	FDC Load Telecom	0
	9203	FDC Load End User Support	2
	9204	FDC Load Network Services	2
	9205	FDC Load IT Assets	1
	9211	FDC ESF Alloc Load USU	22
	9220	FDC USU Alloc Load	30
566000			81,859
	1407	Equipment & Storage Rent/Lease	2,650
	2704	Vehicles Rent and Leases	4
567000			2,654
	1001	Labor Straight Time Non-Union	3,387
	9103	COMPENSATED ABSENCES-LABOR	434
	9112	Incentive Loading Non-Union	(0)
568000			3,821
569000			
	1001	Labor Straight Time Non-Union	3,028
	1202	Cellular Phone Costs	29
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	8
	1800	Air Transportation	530
	1801	Rental Car Expense	3
	1802	Mileage Reimbursement	110
	1803	Parking Fees	1
	1804	MEALS - 50% Tax Deduct	129
	1805	Lodging	239
	1899	Other Travel	3
	1815	Constr Fee/Contractor Pymts	52
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	388
	9112	Incentive Loading Non-Union	(0)
570000			4,521
	1001	Labor Straight Time Non-Union	1,274
	1106	Purchase Land/Land Rights	2
	1201	Long Distance Costs	(4)
	1202	Cellular Phone Costs	13
	1203	Pagers	0
	1499	Other Office Expenses	6
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	44
	1803	Parking Fees	1
	1804	MEALS - 50% Tax Deduct	20
	1805	Lodging	8
	1899	Other Travel	(1)
	1814	Tree Trimming Fees	17
	9103	COMPENSATED ABSENCES-LABOR	163
	9112	Incentive Loading Non-Union	0
571000			1,543
572000			
	1001	Labor Straight Time Non-Union	2,235
	1106	Purchase Land/Land Rights	186
	1202	Cellular Phone Costs	12
	1301	Software Costs/Maint/Licenses	1
	1403	Office and Warehouse Supplies	611

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1404	Postage and Delivery	49
	1405	Utilities	142
	1406	Janitorial Service	1,674
	1408	Office and Equip Repair/Maint	156
	1411	Printing Expenses	0
	1419	MEALS for Bus Mtg - 100%Deduct	0
	1499	Other Office Expenses	359
	1600	Air Transportation	11
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	68
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	45
	1699	Other Travel	1
	1809	Consulting Fees	6
	1899	Other Outside Services	5,057
	9103	COMPENSATED ABSENCES-LABOR	294
	9112	Incentive Loading Non-Union	(0)
	9211	FDC ESF Alloc Load USU	60
	9220	FDC USU Alloc Load	86
573000			11,094
	1001	Labor Straight Time Non-Union	18,159
	1002	Lbr Straight Time Union	205
	1006	Labor Overtime Non-Union	14
	1201	Long Distance Costs	53
	1202	Cellular Phone Costs	137
	1301	Software Costs/Maint/Licenses	3
	1403	Office and Warehouse Supplies	9
	1404	Postage and Delivery	14
	1411	Printing Expenses	25
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	28
	1601	Rental Car Expense	60
	1602	Mileage Reimbursement	311
	1604	MEALS - 50% Tax Deduct	127
	1605	Lodging	82
	1699	Other Travel	2
	1724	Relocation Expenses	80
	1800	Legal Fees	927
	1805	Environmental Fees	7
	1817	Temp Employee Services	34
	1899	Other Outside Services	36
	1905	Business Promotion	0
	1906	Promotional Entertainment	18
	2700	Vehicles Fuel	4
	9004	Vehicle Loading	2
	9102	Benefits Loading	125
	9103	COMPENSATED ABSENCES-LABOR	2,112
	9104	COMPENSATED ABSENCES-BENEFITS	33
	9112	Incentive Loading Non-Union	(243)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	5
	9220	FDC USU Alloc Load	7
580000			22,382
	1000	Labor Overtime Union	230
	1001	Labor Straight Time Non-Union	19,185
	1002	Lbr Straight Time Union	4,115
	1096	Labor Callout Union	18
	1817	Temp Employee Services	678
	9103	COMPENSATED ABSENCES-LABOR	3,112
	9112	Incentive Loading Non-Union	(0)
	9211	FDC ESF Alloc Load USU	836
	9220	FDC USU Alloc Load	1,190
581000			29,363

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
582000			
	1001	Labor Straight Time Non-Union	3,862
	1201	Long Distance Costs	9
	1202	Cellular Phone Costs	18
	1602	Mileage Reimbursement	5
	1604	MEALS - 50% Tax Deduct	5
	9103	COMPENSATED ABSENCES-LABOR	494
583000			4,394
	1404	Postage and Delivery	0
	1815	Constr Fee/Contractor Pymts	23
	1899	Other Outside Services	20
584000			44
585000			
	1000	Labor Overtime Union	93
	1002	Lbr Straight Time Union	264
	1101	Materials Purchased Storekeepr	2,732
	1199	Other Materials	140
	1202	Cellular Phone Costs	162
	1230	Cellular Data Costs	4
	1604	MEALS - 50% Tax Deduct	14
	9004	Vehicle Loading	52
	9103	COMPENSATED ABSENCES-LABOR	46
	9113	Incentive Loading- Union	0
586000			3,507
	1006	Labor Overtime Non-Union	24
	1101	Materials Purchased Storekeepr	119
	9103	COMPENSATED ABSENCES-LABOR	3
587000			146
	1000	Labor Overtime Union	96
	1001	Labor Straight Time Non-Union	174,656
	1002	Lbr Straight Time Union	5,153
	1003	Bonus/Commissions	1,453
	1006	Labor Overtime Non-Union	1,942
	1090	Incentive	(773)
	1091	Severence	85,297
	1096	Labor Callout Union	7
	1097	Labor Callout Non-Union	47
	1099	Labor Other	4,551
	1100	Materials Stores	18
	1101	Materials Purchased Storekeepr	785
	1106	Purchase Land/Land Rights	209
	1199	Other Materials	84
	1200	Local Phone Service	282
	1201	Long Distance Costs	8,017
	1202	Cellular Phone Costs	585
	1203	Pagers	502
	1204	Phone System Maintenance	9,064
	1207	Radio Equipment Maintenance	38
	1208	Voice Tech Hardware Purch	1,105
	1212	Toll Free, Dedicated	46,798
	1213	Toll Free, Switched	190
	1217	Long Distance, Dedicated	7,065
	1218	Long Distance, Switched	4,458
	1223	Voice Networking	2,815
	1225	TeleConferencing	2,291
	1226	Local Exchange Carrier Circuit	6,782
	1299	Other Communication Costs	(1,105)
	1301	Software Costs/Main/Licenses	468
	1302	PC Supplies and Maintenance	68
	1304	Comp Wrkstn Hardware/Supp/Main	558
	1399	Other IT Costs	198
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	437
	1404	Postage and Delivery	552

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1406	Janitorial Service	0
	1408	Office and Equip Repair/Maint	44
	1410	Safety and Medical Supplies	4
	1411	Printing Expenses	46,612
	1418	Economic Development Costs	180
	1419	MEALS for Bus Mtg - 100%Deduct	742
	1420	Corporate Assoc Memberships	3
	1499	Other Office Expenses	2,635
	1600	Air Transportation	1,855
	1601	Rental Car Expense	771
	1602	Mileage Reimbursement	2,202
	1603	Parking Fees	82
	1604	MEALS - 50% Tax Deduct	2,421
	1605	Lodging	2,146
	1606	Entertainment	189
	1607	Entertain Customers Europe	1
	1698	Unused Airline Ticket Refunds	(11)
	1699	Other Travel	214
	1708	Education/Seminar/Training Exp	2,001
	1800	Legal Fees	44,050
	1801	Accounting Services	261
	1808	Engineering Fees	27
	1809	Consulting Fees	6,903
	1810	Benefit/Payroll Admin Fees	77
	1817	Temp Employee Services	9,764
	1819	On-Line Service Fees	134
	1821	Contr Payments - Labor	61
	1822	Contr Payments - Materials	44
	1824	3rd Party Insurance Admin	4
	1899	Other Outside Services	2,579
	2700	Vehicles Fuel	13
	2799	Vehicles Other	3
	3300	Interview Expenses	200
	3301	Outplacement Services	0
	3302	Job Placement Advertising	29
	3307	Search Firm Agency Fees	29
	3399	Other Personnel Services	30
	3405	Ground Transportation	50
	9004	Vehicle Loading	370
	9100	Payroll Taxes Loading	2
	9102	Benefits Loading	6
	9103	COMPENSATED ABSENCES-LABOR	25,517
	9104	COMPENSATED ABSENCES-BENEFITS	1
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(3,692)
	9113	Incentive Loading- Union	6
	9200	FDC Load Corp Services	139
	9201	FDC Load HR ESF	21
	9202	FDC Load Telecom	1
	9203	FDC Load End User Support	50
	9204	FDC Load Network Services	85
	9205	FDC Load IT Assets	31
	9211	FDC ESF Alloc Load USU	181
	9220	FDC USU Alloc Load	251
588000			513,972
	1206	Commun Equip Rent and Leases	19
	2704	Vehicles Rent and Leases	31
589000			50
590000			
	1002	Lbr Straight Time Union	1
	9103	COMPENSATED ABSENCES-LABOR	0
591000			1
	1001	Labor Straight Time Non-Union	3,242
	1202	Cellular Phone Costs	45

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1203	Pagers	40
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	4
	1600	Air Transportation	339
	1601	Rental Car Expense	54
	1602	Mileage Reimbursement	125
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	158
	1605	Lodging	277
	1699	Other Travel	3
	1899	Other Outside Services	559
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	415
	9112	Incentive Loading Non-Union	34
592000			5,298
	1001	Labor Straight Time Non-Union	6,119
	1104	Materials Small Equip & Tools	15
	1106	Purchase Land/Land Rights	131
	1201	Long Distance Costs	(38)
	1202	Cellular Phone Costs	100
	1203	Pagers	(21)
	1403	Office and Warehouse Supplies	7
	1499	Other Office Expenses	41
	1601	Rental Car Expense	4
	1602	Mileage Reimbursement	304
	1603	Parking Fees	7
	1604	MEALS - 50% Tax Deduct	154
	1605	Lodging	52
	1699	Other Travel	(4)
	1814	Tree Trimming Fees	2,612
	1815	Constr Fee/Contractor Pymnts	58
	9103	COMPENSATED ABSENCES-LABOR	783
	9112	Incentive Loading Non-Union	(0)
593000			10,326
	1200	Local Phone Service	3
	1404	Postage and Delivery	(1)
594000			2
595000			
596000			
	1000	Labor Overtime Union	42
	1002	Lbr Straight Time Union	1,927
	1101	Materials Purchased Storekeepr	287
	1821	Contr Payments - Labor	4,256
	1822	Contr Payments - Materials	82
	9103	COMPENSATED ABSENCES-LABOR	252
	9113	Incentive Loading- Union	4
597000			6,850
	1001	Labor Straight Time Non-Union	5,473
	1101	Materials Purchased Storekeepr	130
	1106	Purchase Land/Land Rights	4
	1301	Software Costs/Maint/Licenses	8
	1402	Maps Charts and Logs	23
	1403	Office and Warehouse Supplies	63
	1408	Office and Equip Repair/Maint	1,026
	1411	Printing Expenses	3
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	5
	1600	Air Transportation	84
	1601	Rental Car Expense	5
	1602	Mileage Reimbursement	234
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	95
	1605	Lodging	252
	1699	Other Travel	8

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1809	Consulting Fees	45
	1822	Contr Payments - Materials	1,470
	1825	Contractor Payments-Equipment	8,922
	9103	COMPENSATED ABSENCES-LABOR	701
	9112	Incentive Loading Non-Union	9
598000			18,563
717000			
728000			
728001			
730100			
730200			
730300			
735000			
736000			
742000			
	1805	Environmental Fees	1
750000			1
752000			
753000			
754000			
755000			
756000			
757000			
	9112	Incentive Loading Non-Union	(1)
759000			(1)
760000			
760100			
761000			
763000			
764000			
765000			
768000			
767000			
769000			
771000			
773000			
774000			
775000			
776000			
783000			
785000			
789000			
791000			
800000			
800100			
801000			
803000			
804000			0
805000			
805100			
805200			
806000			
807000			
808000			
808100			
808200			
810000			
	(None)	(None)	(20)

Regulatory Report for BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
812000			(20)
	1001	Labor Straight Time Non-Union	(1)
	9100	Payroll Taxes Loading	(0)
	9102	Benefits Loading	(0)
	9103	COMPENSATED ABSENCES-LABOR	(0)
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
813000			(1)
814000			
815000			
816000			
817000			
818000			
819000			
820000			
821000			
823000			
824000			
826000			
830000			
831000			
832000			
833000			
834000			
835000			
836000			
837000			
850000			
851000			
852000			
853000			
854000			
855000			
856000			
857000			
858000			
	1001	Labor Straight Time Non-Union	220
	1203	Pagers	11
	1404	Postage and Delivery	3
	9103	COMPENSATED ABSENCES-LABOR	28
	9112	Incentive Loading Non-Union	0
859000			262
860000			
861000			
862000			
863000			
864000			
	9004	Vehicle Loading	10
865000			10
866000			
867000			
868000			
	1001	Labor Straight Time Non-Union	4,147
	1006	Labor Overtime Non-Union	18
	1104	Materials Small Equip & Tools	2
	1199	Other Materials	46
	1201	Long Distance Costs	1
	1202	Cellular Phone Costs	10
	1301	Software Costs/Maint/Licenses	0
	1402	Maps Charts and Logs	5

Regulatory Report for BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1403	Office and Warehouse Supplies	21
	1404	Postage and Delivery	2
	1405	Utilities	6
	1406	Janitorial Service	2
	1409	Security Expenses	1
	1411	Printing Expenses	314
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1499	Other Office Expenses	41
	1600	Air Transportation	34
	1601	Rental Car Expense	13
	1602	Mileage Reimbursement	239
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	86
	1605	Lodging	86
	1699	Other Travel	5
	1708	Education/Seminar/Training Exp	34
	1724	Relocation Expenses	6
	1800	Legal Fees	19
	1808	Engineering Fees	15
	1817	Temp Employee Services	3
	1899	Other Outside Services	0
	1905	Business Promotion	0
	2700	Vehicles Fuel	1
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	524
	9112	Incentive Loading Non-Union	42
	9211	FDC ESF Alloc Load USU	4
	9220	FDC USU Alloc Load	6
870000			5,736
	1408	Office and Equip Repair/Maint	3
	1499	Other Office Expenses	0
	1600	Air Transportation	5
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	1
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	2
871000			13
872000			
873000			
	1001	Labor Straight Time Non-Union	2
	1104	Materials Small Equip & Tools	0
	1199	Other Materials	13
	1404	Postage and Delivery	0
	1419	MEALS for Bus Mtg - 100%Deduct	1
	1604	MEALS - 50% Tax Deduct	0
	1899	Other Outside Services	20
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
874000			37
875000			
876000			
877000			
	1230	Cellular Data Costs	0
878000			0
	1006	Labor Overtime Non-Union	2
	1094	Labor Standby Union	7
	1095	Labor Standby Non-Union	3
	1104	Materials Small Equip & Tools	2
	9103	COMPENSATED ABSENCES-LABOR	0
879000			16

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	(None)	(None)	20
1000		Labor Overtime Union	11
1001		Labor Straight Time Non-Union	21,870
1002		Lbr Straight Time Union	252
1003		Bonus/Commissions	124
1006		Labor Overtime Non-Union	256
1090		Incentive	(80)
1091		Severance	12,853
1096		Labor Callout Union	1
1097		Labor Callout Non-Union	5
1099		Labor Other	456
1100		Materials Stores	2
1101		Materials Purchased Storekeepr	1
1109		Purchase Other Assets	10
1199		Other Materials	5
1200		Local Phone Service	23
1201		Long Distance Costs	792
1202		Cellular Phone Costs	34
1203		Pagers	39
1204		Phone System Maintenance	880
1208		Voice Tech Hardware Purch	109
1212		Toll Free, Dedicated	4,588
1213		Toll Free, Switched	19
1217		Long Distance, Dedicated	692
1218		Long Distance, Switched	423
1223		Voice Networking	275
1225		TeleConferencing	177
1226		Local Exchange Carrier Circuit	684
1299		Other Communication Costs	(104)
1301		Software Costs/Maint/Licenses	69
1302		PC Supplies and Maintenance	7
1304		Comp Wkstn Hardware/Supp/Main	78
1399		Other IT Costs	20
1402		Maps Charts and Logs	1
1403		Office and Warehouse Supplies	23
1404		Postage and Delivery	114
1405		Utilities	1
1408		Janitorial Service	0
1408		Office and Equip Repair/Maint	3
1410		Safety and Medical Supplies	11
1411		Printing Expenses	4,506
1416		Economic Development Costs	39
1419		MEALS for Bus Mtg - 100%Deduct	83
1420		Corporate Assoc Memberships	0
1499		Other Office Expenses	276
1600		Air Transportation	253
1601		Rental Car Expense	124
1602		Mileage Reimbursement	588
1603		Parking Fees	11
1604		MEALS - 50% Tax Deduct	415
1605		Lodging	610
1606		Entertainment	40
1607		Entertain Customers Europe	0
1698		Unused Airline Ticket Refunds	(2)
1699		Other Travel	21
1701		Uniforms	2
1708		Education/Seminar/Training Exp	339
1800		Legal Fees	5,248
1801		Accounting Services	53
1808		Engineering Fees	3
1809		Consulting Fees	908
1810		Benefit/Payroll Admin Fees	8
1817		Temp Employee Services	1,005
1819		On-Line Service Fees	29
1824		3rd Party Insurance Admin	0

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1899	Other Outside Services	453
	2700	Vehicles Fuel	11
	2703	Vehicles Licensing	1
	2799	Vehicles Other	0
	3300	Interview Expenses	19
	3301	Outplacement Services	0
	3302	Job Placement Advertising	3
	3307	Search Firm Agency Fees	3
	3405	Ground Transportation	5
	9004	Vehicle Loading	191
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	3,297
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(161)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	14
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9203	FDC Load End User Support	5
	9204	FDC Load Network Services	8
	9205	FDC Load IT Assets	3
	9211	FDC ESF Alloc Load USU	40
	9220	FDC USU Alloc Load	55
880000			63,209
	1206	Commun Equip Rent and Leases	2
	1407	Equipment & Storage Rent/Lease	69
	2704	Vehicles Rent and Leases	12
881000			83
885000			
	1002	Lbr Straight Time Union	0
	1604	MEALS - 50% Tax Deduct	0
	9103	COMPENSATED ABSENCES-LABOR	0
886000			0
	1001	Labor Straight Time Non-Union	284
	1109	Purchase Other Assets	1
	1200	Local Phone Service	0
	1201	Long Distance Costs	2
	1202	Cellular Phone Costs	3
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	0
	1499	Other Office Expenses	2
	1600	Air Transportation	6
	1602	Mileage Reimbursement	28
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	5
	1605	Lodging	11
	1699	Other Travel	0
	1708	Education/Seminar/Training Exp	4
	1899	Other Outside Services	5
	2799	Vehicles Other	0
	9103	COMPENSATED ABSENCES-LABOR	36
	9112	Incentive Loading Non-Union	0
887000			390
888000			
	1000	Labor Overtime Union	5
	1001	Labor Straight Time Non-Union	840
	1002	Lbr Straight Time Union	186
	1006	Labor Overtime Non-Union	60
	1096	Labor Callout Union	1
	1097	Labor Callout Non-Union	1
	1099	Labor Other	0
	1199	Other Materials	5

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1201	Long Distance Costs	0
	1404	Postage and Delivery	0
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	38
	1605	Lodging	90
	2700	Vehicles Fuel	1
	2799	Vehicles Other	0
	9004	Vehicle Loading	398
	9103	COMPENSATED ABSENCES-LABOR	140
	9112	Incentive Loading Non-Union	(6)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	8
	9220	FDC USU Alloc Load	12
889000			1,780
	1000	Labor Overtime Union	9
	1001	Labor Straight Time Non-Union	690
	1002	Lbr Straight Time Union	256
	1006	Labor Overtime Non-Union	6
	1099	Labor Other	0
	1101	Materials Purchased Storekeepr	29
	1199	Other Materials	1
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	23
	1605	Lodging	32
	2703	Vehicles Licensing	0
	2799	Vehicles Other	0
	9004	Vehicle Loading	321
	9103	COMPENSATED ABSENCES-LABOR	123
	9112	Incentive Loading Non-Union	(20)
	9113	Incentive Loading- Union	(1)
	9211	FDC ESF Alloc Load USU	2
	9220	FDC USU Alloc Load	3
890000			1,477
	1000	Labor Overtime Union	8
	1001	Labor Straight Time Non-Union	389
	1002	Lbr Straight Time Union	114
	1006	Labor Overtime Non-Union	6
	1099	Labor Other	0
	1101	Materials Purchased Storekeepr	5
	1104	Materials Small Equip & Tools	11
	1406	Janitorial Service	0
	1602	Mileage Reimbursement	0
	1604	MEALS - 50% Tax Deduct	5
	1605	Lodging	6
	1899	Other Outside Services	28
	9004	Vehicle Loading	110
	9103	COMPENSATED ABSENCES-LABOR	66
	9112	Incentive Loading Non-Union	(8)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	3
	9220	FDC USU Alloc Load	5
891000			749
892000			
	1000	Labor Overtime Union	1
	1001	Labor Straight Time Non-Union	3,589
	1002	Lbr Straight Time Union	116
	1006	Labor Overtime Non-Union	48
	1096	Labor Callout Union	1
	1101	Materials Purchased Storekeepr	87
	1199	Other Materials	827
	1201	Long Distance Costs	0
	1202	Cellular Phone Costs	92

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1203	Pagers	8
	1402	Maps Charts and Logs	1
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	1
	1405	Utilities	132
	1406	Janitorial Service	61
	1409	Security Expenses	2
	1410	Safety and Medical Supplies	5
	1419	MEALS for Bus Mtg - 100%Deduct	11
	1499	Other Office Expenses	42
	1600	Air Transportation	17
	1601	Rental Car Expense	14
	1602	Mileage Reimbursement	21
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	31
	1605	Lodging	60
	1699	Other Travel	2
	1708	Education/Seminar/Training Exp	12
	1805	Environmental Fees	3
	1815	Constr Fee/Contractor Pymts	23
	1899	Other Outside Services	139
	2700	Vehcles Fuel	1
	2701	Vehicle Maint & Repr-Materials	1
	2703	Vehicles Licensing	0
	2706	Vehicle Maint & Repair - Labor	2
	3405	Ground Transportation	0
	9004	Vehicle Loading	448
	9103	COMPENSATED ABSENCES-LABOR	365
	9112	Incentive Loading Non-Union	143
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	1
	9220	FDC USU Alloc Load	1
893000			6,310
	1301	Software Costs/Maint/Licenses	1
	1403	Office and Warehouse Supplies	6
	1404	Postage and Delivery	1
	1405	Utilities	(59)
	1406	Janitorial Service	2
	1408	Office and Equip Repair/Maint	97
	1499	Other Office Expenses	1
	1604	MEALS - 50% Tax Deduct	2
	1809	Consulting Fees	4
	1899	Other Outside Services	1
894000			56
895000			
	1001	Labor Straight Time Non-Union	1,624
	1006	Labor Overtime Non-Union	29
	1201	Long Distance Costs	51
	1202	Cellular Phone Costs	141
	1203	Pagers	118
	1403	Office and Warehouse Supplies	5
	1404	Postage and Delivery	14
	1411	Printing Expenses	254
	1419	MEALS for Bus Mtg - 100%Deduct	350
	1499	Other Office Expenses	856
	1600	Air Transportation	380
	1601	Rental Car Expense	150
	1602	Mileage Reimbursement	823
	1603	Parking Fees	15
	1604	MEALS - 50% Tax Deduct	837
	1605	Lodging	1,192
	1606	Entertainment	247
	1699	Other Travel	21
	1708	Education/Seminar/Training Exp	1,217

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1800	Legal Fees	409
	1809	Consulting Fees	9,264
	1817	Temp Employee Services	3,679
	1821	Contr Payments - Labor	7,942
	1899	Other Outside Services	1,939
	1906	Promotional Entertainment	180
	2700	Vehicles Fuel	3
	9103	COMPENSATED ABSENCES-LABOR	5,843
	9112	Incentive Loading Non-Union	(23)
	9211	FDC ESF Alloc Load USU	55
	9220	FDC USU Alloc Load	75
901000			37,693
	1001	Labor Straight Time Non-Union	1,692
	1002	Lbr Straight Time Union	215
	1101	Materials Purchased Storekeepr	0
	1199	Other Materials	5
	1202	Cellular Phone Costs	0
	1230	Cellular Data Costs	4
	1299	Other Communication Costs	0
	1404	Postage and Delivery	2
	1405	Utilities	11
	1410	Safety and Medical Supplies	21
	1499	Other Office Expenses	73
	1600	Air Transportation	56
	1601	Rental Car Expense	33
	1602	Mileage Reimbursement	15
	1603	Parking Fees	6
	1604	MEALS - 50% Tax Deduct	17
	1605	Lodging	93
	1899	Other Outside Services	90
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	248
	9112	Incentive Loading Non-Union	(0)
	9113	Incentive Loading- Union	0
	9211	FDC ESF Alloc Load USU	7
	9220	FDC USU Alloc Load	10
902000			2,600
	1000	Labor Overtime Union	6,791
	1001	Labor Straight Time Non-Union	286,972
	1002	Lbr Straight Time Union	72,129
	1003	Bonus/Commissions	102
	1006	Labor Overtime Non-Union	18,868
	1094	Labor Standby Union	95
	1095	Labor Standby Non-Union	17
	1096	Labor Callout Union	23
	1097	Labor Callout Non-Union	423
	1099	Labor Other	1,320
	1101	Materials Purchased Storekeepr	46
	1199	Other Materials	41
	1201	Long Distance Costs	98
	1202	Cellular Phone Costs	227
	1203	Pagers	311
	1208	Voice Tech Hardware Purch	146
	1218	Long Distance, Switched	7
	1299	Other Communication Costs	284
	1301	Software Costs/Maint/Licenses	(694)
	1302	PC Supplies and Maintenance	27
	1403	Office and Warehouse Supplies	2,083
	1404	Postage and Delivery	226,346
	1408	Office and Equip Repair/Maint	3,725
	1411	Printing Expenses	316
	1412	Cash Over and Short	36
	1419	MEALS for Bus Mtg - 100%Deduct	402
	1499	Other Office Expenses	3,256
	1600	Air Transportation	651

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1601	Rental Car Expense	650
	1602	Mileage Reimbursement	1,456
	1603	Parking Fees	37
	1604	MEALS - 50% Tax Deduct	2,037
	1605	Lodging	3,351
	1606	Entertainment	4
	1699	Other Travel	62
	1708	Education/Seminar/Training Exp	391
	1809	Consulting Fees	1,299
	1810	Benefit/Payroll Admin Fees	280
	1812	Management Fees	738
	1813	Collection Agency Fees	68,930
	1815	Constr Fee/Contractor Pymts	133
	1817	Temp Employee Services	16,396
	1819	On-Line Service Fees	6
	1820	Agent Fees/Agent Commissions	(11,395)
	1821	Contr Payments - Labor	21,215
	1899	Other Outside Services	13,064
	2700	Vehicles Fuel	42
	2701	Vehicle Maint & Repr-Materials	2
	3307	Search Firm Agency Fees	130
	3399	Other Personnel Services	1
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	51,185
	9112	Incentive Loading Non-Union	(2,675)
	9113	Incentive Loading- Union	75
	9211	FDC ESF Alloc Load USU	165
	9220	FDC USU Alloc Load	227
903000			791,835
	2300	Uncollectible Amounts	(100)
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	(0)
	9112	Incentive Loading Non-Union	(0)
904000			(100)
	1201	Long Distance Costs	3
905000			3
	1000	Labor Overtime Union	90
	1001	Labor Straight Time Non-Union	43,995
	1002	Lbr Straight Time Union	2,162
	1003	Bonus/Commissions	1
	1006	Labor Overtime Non-Union	828
	1094	Labor Standby Union	7
	1095	Labor Standby Non-Union	51
	1096	Labor Callout Union	11
	1097	Labor Callout Non-Union	216
	1099	Labor Other	30
	1199	Other Materials	2
	1201	Long Distance Costs	34
	1202	Cellular Phone Costs	123
	1203	Pagers	128
	1299	Other Communication Costs	34
	1403	Office and Warehouse Supplies	2
	1404	Postage and Delivery	24
	1411	Printing Expenses	125
	1419	MEALS for Bus Mtg - 100%Deduct	1,209
	1499	Other Office Expenses	958
	1600	Air Transportation	41
	1601	Rental Car Expense	89
	1602	Mileage Reimbursement	641
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	619

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1605	Lodging	774
	1606	Entertainment	90
	1699	Other Travel	8
	1708	Education/Seminar/Training Exp	281
	1809	Consulting Fees	1,954
	1817	Temp Employee Services	16
	2700	Vehicles Fuel	11
	9103	COMPENSATED ABSENCES-LABOR	6,454
	9112	Incentive Loading Non-Union	(459)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
907000			60,557
908000			
	1000	Labor Overtime Union	14
	1001	Labor Straight Time Non-Union	11,776
	1002	Lbr Straight Time Union	179
	1006	Labor Overtime Non-Union	635
	1099	Labor Other	55
	1199	Other Materials	108
	1201	Long Distance Costs	22
	1202	Cellular Phone Costs	25
	1215	Directory Listings	20,175
	1404	Postage and Delivery	0
	1409	Security Expenses	14
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	15
	1601	Rental Car Expense	2
	1602	Mileage Reimbursement	29
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	118
	1605	Lodging	70
	1606	Entertainment	15
	1699	Other Travel	1
	1708	Education/Seminar/Training Exp	153
	1817	Temp Employee Services	5
	1899	Other Outside Services	15,896
	1900	Magaz/Newspaper/Yellow Pg Ads	16,589
	1903	Handouts/Brochures/Collateral	16,709
	1905	Business Promotion	651
	1906	Promotional Entertainment	98
	1999	Other Advertising & Promo	9
	2700	Vehicles Fuel	0
	9103	COMPENSATED ABSENCES-LABOR	1,734
	9112	Incentive Loading Non-Union	17
	9113	Incentive Loading- Union	0
909000			85,164
	1001	Labor Straight Time Non-Union	8,234
	1006	Labor Overtime Non-Union	501
	1095	Labor Standby Non-Union	14
	1097	Labor Callout Non-Union	53
	1099	Labor Other	7
	1201	Long Distance Costs	13
	1202	Cellular Phone Costs	21
	1203	Pagers	33
	1404	Postage and Delivery	1
	1411	Printing Expenses	174
	1419	MEALS for Bus Mtg - 100%Deduct	7
	1499	Other Office Expenses	220
	1601	Rental Car Expense	181
	1602	Mileage Reimbursement	164
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	214

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1605	Lodging	602
	1606	Entertainment	1
	1699	Other Travel	7
	1708	Education/Seminar/Training Exp	3
	2700	Vehicles Fuel	22
	9103	COMPENSATED ABSENCES-LABOR	1,475
910000			11,947
	1001	Labor Straight Time Non-Union	6,359
	1006	Labor Overtime Non-Union	6
	1201	Long Distance Costs	12
	1202	Cellular Phone Costs	18
	1203	Pagers	5
	1230	Cellular Data Costs	97
	1411	Printing Expenses	101
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1499	Other Office Expenses	8
	1602	Mileage Reimbursement	366
	1604	MEALS - 50% Tax Deduct	84
	1605	Lodging	32
	1606	Entertainment	56
	1809	Consulting Fees	(6,250)
	1899	Other Outside Services	(4)
	9103	COMPENSATED ABSENCES-LABOR	888
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	0
911000			1,781
	1001	Labor Straight Time Non-Union	12,485
	1201	Long Distance Costs	93
	1202	Cellular Phone Costs	2
	1203	Pagers	111
	1230	Cellular Data Costs	3,826
	1301	Software Costs/Maint/Licenses	59
	1403	Office and Warehouse Supplies	17
	1404	Postage and Delivery	160
	1411	Printing Expenses	10
	1419	MEALS for Bus Mtg - 100%Deduct	56
	1499	Other Office Expenses	2,624
	1600	Air Transportation	471
	1601	Rental Car Expense	173
	1602	Mileage Reimbursement	164
	1603	Parking Fees	25
	1604	MEALS - 50% Tax Deduct	125
	1605	Lodging	1,162
	1606	Entertainment	137
	1699	Other Travel	30
	1899	Other Outside Services	3,429
	2700	Vehicles Fuel	5
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	1,840
	9112	Incentive Loading Non-Union	(8,883)
912000			18,120
	1001	Labor Straight Time Non-Union	360
	1215	Directory Listings	6,408
	1403	Office and Warehouse Supplies	1
	1411	Printing Expenses	311
	1604	MEALS - 50% Tax Deduct	7
	1899	Other Outside Services	4,804
	1900	Magaz/Newspaper/Yellow Pg Ads	5,676
	1903	Handouts/Brochures/Collateral	3,461
	1904	Business Gifts	1,397
	1905	Business Promotion	2,326
	1906	Promotional Entertainment	8,845
	1907	Internet Advertising	96
	1908	Trade Show/Customer Event Fees	2,100

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1999	Other Advertising & Promo	1,290
	9103	COMPENSATED ABSENCES-LABOR	46
	9112	Incentive Loading Non-Union	(3)
913000			37,127
	1000	Labor Overtime Union	93
	1001	Labor Straight Time Non-Union	65,924
	1002	Lbr Straight Time Union	233
	1006	Labor Overtime Non-Union	108
	1200	Local Phone Service	0
	1201	Long Distance Costs	51
	1202	Cellular Phone Costs	41
	1203	Pagers	56
	1230	Cellular Data Costs	663
	1403	Office and Warehouse Supplies	7
	1404	Postage and Delivery	1
	1411	Printing Expenses	42
	1419	MEALS for Bus Mtg - 100%Deduct	138
	1499	Other Office Expenses	465
	1600	Air Transportation	692
	1601	Rental Car Expense	215
	1602	Mileage Reimbursement	649
	1603	Parking Fees	69
	1604	MEALS - 50% Tax Deduct	494
	1605	Lodging	711
	1606	Entertainment	75
	1699	Other Travel	35
	1706	Education/Seminar/Training Exp	1,261
	1800	Legal Fees	1,302
	1808	Engineering Fees	539
	1809	Consulting Fees	664
	1899	Other Outside Services	16,257
	2700	Vehicles Fuel	4
	3405	Ground Transportation	1
	9103	COMPENSATED ABSENCES-LABOR	8,860
	9112	Incentive Loading Non-Union	9,589
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	4
	9201	FDC Load HR ESF	1
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	2
	9205	FDC Load IT Assets	1
916000			109,251
	1000	Labor Overtime Union	234
	1001	Labor Straight Time Non-Union	2,034,093
	1002	Lbr Straight Time Union	6,326
	1003	Bonus/Commissions	72,521
	1006	Labor Overtime Non-Union	11,741
	1090	Incentive	23,582
	1091	Severance	271,826
	1098	Payroll Other	6,314
	1099	Labor Other	(9,548)
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	10
	9103	COMPENSATED ABSENCES-LABOR	265,449
	9104	COMPENSATED ABSENCES-BENEFITS	3
	9112	Incentive Loading Non-Union	96,774
	9113	Incentive Loading- Union	3
920000			2,779,332
	1200	Local Phone Service	12,118
	1201	Long Distance Costs	10,045
	1202	Cellular Phone Costs	14,257
	1203	Pagers	2,137
	1204	Phone System Maintenance	10,317
	1205	Data Communications	335,536

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1207	Radio Equipment Maintenance	46
	1208	Voice Tech Hardware Purch	218
	1212	Toll Free, Dedicated	38,191
	1213	Toll Free, Switched	139
	1214	Calling Card	1,946
	1215	Directory Listings	(1)
	1216	Directory Assistance	21
	1217	Long Distance, Dedicated	12,909
	1218	Long Distance, Switched	12,672
	1219	Premium Calls	106
	1221	SCADA Communication Exp	84
	1222	Radio Communications	4,839
	1223	Voice Networking	20
	1225	TeleConferencing	5,813
	1226	Local Exchange Carrier Circuit	21,123
	1228	Radio Tower Exp	403
	1229	Mobile Radio Exp	97
	1230	Cellular Data Costs	3,568
	1299	Other Communication Costs	(54,467)
	1300	Mainframe Hardware/Supp/Maint	370,531
	1301	Software Costs/Maint/Licenses	311,734
	1302	PC Supplies and Maintenance	8,334
	1304	Comp Wrkstn Hardware/Supp/Main	9,912
	1305	Weather Data Hardware/Software	6
	1307	Cabling/Wiring DataCtr PintBui	114
	1308	LAN/WAN Hrdwre/Supp/Maint	2,027
	1309	Printer Hrdwre/Supplies/Maint	129
	1310	WINTEL Server Hrdwre/Supp/Main	344
	1311	MidrangeServer Hrdwre/Supp/Mal	3
	1399	Other IT Costs	5,956
	1400	Ind Dues/Fees/Subscript Tax Ded	15,080
	1401	Ind Dues/Fees/Subscript Non Tax	8,411
	1402	Maps Charts and Logs	17
	1403	Office and Warehouse Supplies	32,552
	1404	Postage and Delivery	38,652
	1405	Utilities	58,396
	1406	Janitorial Service	50,704
	1408	Office and Equip Repair/Maint	79,193
	1409	Security Expenses	793
	1410	Safety and Medical Supplies	1,471
	1411	Printing Expenses	56,946
	1412	Cash Over and Short	5
	1416	Economic Development Costs	4,316
	1417	Office Rent/Lease	93,314
	1418	Filing Fees/Incorporation	417
	1419	MEALS for Bus Mtg - 100%Deduct	5,827
	1499	Other Office Expenses	667,730
	1600	Air Transportation	278,426
	1601	Rental Car Expense	5,464
	1602	Mileage Reimbursement	16,939
	1603	Parking Fees	659
	1604	MEALS - 50% Tax Deduct	22,868
	1605	Lodging	27,602
	1606	Entertainment	3,299
	1608	Transportation Deduct Europe	4
	1699	Other Travel	(4,929)
	1701	Uniforms	1,147
	1708	Education/Seminar/Training Exp	83,144
	1713	Employee Gifts & Awards	10,581
	1723	Benefits Suggest One	214
	1724	Relocation Expenses	46,007
	2500	Bank and Credit Card Charges	71,228
	2503	Insurance Bonds	125
	2599	Other Financing Charges	4,731
	2700	Vehicles Fuel	577

Regulatory Report for			
BUSINESS UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	2701	Vehicle Maint & Repr-Materials	51
	2702	Vehicles Insurance	6
	2703	Vehicles Licensing	32
	2706	Vehicle Maint & Repair - Labor	14
	2799	Vehicles Other	1
	3000	AFUDC	164
	3099	Other Interest	15,828
	3300	Interview Expenses	23,132
	3301	Outplacement Services	727
	3302	Job Placement Advertising	288
	3303	College Recruiting Costs	18
	3304	Diversity Expenses	2,745
	3305	Career Fair Expenses	5
	3306	New Employee Orientation	731
	3307	Search Firm Agency Fees	1,543
	3399	Other Personnel Services	491
	3403	Aircraft Charter	6,631
	3405	Ground Transportation	3,003
	3504	Coal for Generation	26
	9004	Vehicle Loading	3,337
	9011	PgrnMgmt-EAST Allocation	92
	9012	General Allocation Expense	15
	9200	FDC Load Corp Services	6,145
	9201	FDC Load HR ESF	941
	9202	FDC Load Telecom	48
	9203	FDC Load End User Support	5,169
	9204	FDC Load Network Services	3,973
	9205	FDC Load IT Assets	1,270
	9210	FDC ESF Alloc Load AEC	385
	9211	FDC ESF Alloc Load USU	729
	9212	FDC ESF Alloc Load UCS	5
	9220	FDC USU Alloc Load	3,765
921000			2,904,643
	1403	Office and Warehouse Supplies	5
	1499	Other Office Expenses	3
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	1
	9005	A&G Loading	122
	9115	Clearing 184001 FERC 922	(18,712)
922000			(18,574)
	9200	FDC Load Corp Services	(28,416)
	9201	FDC Load HR ESF	(5,605)
	9202	FDC Load Telecom	(153)
	9203	FDC Load End User Support	(22,126)
	9204	FDC Load Network Services	(16,810)
	9205	FDC Load IT Assets	(6,628)
	9211	FDC ESF Alloc Load USU	(3,628)
	9220	FDC USU Alloc Load	(57,876)
922001			(141,241)
	1800	Legal Fees	209,283
	1801	Accounting Services	88,803
	1802	Tax Services	53,857
	1803	Audit Services	208,486
	1804	Computer Fees	1
	1805	Environmental Fees	401
	1807	Geological Fees	5
	1809	Consulting Fees	182,922
	1810	Benefit/Payroll Admin Fees	0
	1815	Constr Fee/Contractor Pymts	4
	1817	Temp Employee Services	36,726
	1818	Telemarketing Expenses	0
	1819	On-Line Service Fees	10,862
	1821	Contr Payments - Labor	22,133
	1822	Contr Payments - Materials	7,987

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1823	Broker Insurance Services	44
	1824	3rd Party Insurance Admin	877
	1828	Contracted Security Services	8,485
	1899	Other Outside Services	232,648
923000			1,063,525
924000			
	1501	Ins General Liab/ Umbrella	62
	1502	Ins Directors and Officers	8
	1503	Ins Workers Compensation	2
	1504	Aviation Liability	400
	1520	Fiduciary Liability Insurance	2
	1521	Crime Insurance	2
	1529	Insurance for Wrongful Acts	12
	2603	General Liability Accruals	99,679
	2605	Property Damage Accruals	(90)
	2607	Auto Liability Accruals	(29)
	2610	Workers Comp Claims	18,385
	2611	Workers Comp Accruals	15,966
	9116	Clearing 184001 FERC 925	(1,041)
925000			133,355
	1090	Incentive	(2,627)
	1091	Severance	68,314
	1092	LT Incentive & Stock	(2,002)
	1093	Tax Fringe Ben/Exec Tax Plan	13,008
	1098	Payroll Other	0
	1404	Postage and Delivery	405
	1413	Co Dues/Fees/Subscript Tx Ded	16
	1499	Other Office Expenses	3
	1703	Health Insurance	454
	1707	Other Payroll Taxes	(6,242)
	1709	401K Employer Share	221,782
	1710	Pension Employer Share	40,792
	1711	ESCP	130,496
	1712	Non Qualified SCRIP/CAP Plan	7,573
	1713	Employee Gifts & Awards	7,396
	1715	Benefits Health and Dental	467,138
	1716	Benefits Life Insurance	23,657
	1717	Benefits Educational Reimb	12,785
	1718	Benefits AD&D Insurance	8,042
	1719	Benefits SFAS 106 OPRB	15,674
	1723	Benefits Suggest One	803
	1724	Relocation Expenses	10,062
	1725	Benefits Supp Retirement	139,188
	1726	Benefits Restricted Stock	492,014
	1727	Benefits LT & ST Disability	28,842
	1729	Benefits Great Pursuits	13,071
	1730	Benefits Employee Cost	(99,411)
	1731	Long Term Incentive Plan Acrl	(13,580)
	1798	BENEFITS LOADINGS	(1,059,184)
	1799	Benefits Other	2,182
	1800	Legal Fees	1,517
	1803	Audit Services	896
	1809	Consulting Fees	49,195
	1810	Benefit/Payroll Admin Fees	1,392
	1817	Temp Employee Services	125
	1899	Other Outside Services	957
	9005	A&G Loading	(1,868)
	9100	Payroll Taxes Loading	1,087
	9102	Benefits Loading	805,308
	9104	COMPENSATED ABSENCES-BENEFITS	192,492
926000			1,571,751
926001			
926002			
926003			

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
926004			
926005			
926006			
926007			
927000			
	3200	Regulatory Commission Expenses	(2,449)
928000			(2,449)
929000			
930100			
	1001	Labor Straight Time Non-Union	10,785
	1003	Bonus/Commissions	889
	1006	Labor Overtime Non-Union	56
	1100	Materials Stores	428
	1101	Materials Purchased Storekeepr	52
	1104	Materials Small Equip & Tools	4
	1106	Purchase Land/Land Rights	25
	1109	Purchase Other Assets	2,371
	1199	Other Materials	491
	1201	Long Distance Costs	3
	1203	Pagers	4
	1301	Software Costs/Maint/Licenses	647
	1403	Office and Warehouse Supplies	18
	1404	Postage and Delivery	86
	1411	Printing Expenses	3,264
	1413	Co Dues/Fees/Subscript Tx Ded	56,749
	1414	Co Dues/Fees/Subscript Non Tax	12,553
	1419	MEALS for Bus Mtg - 100%Deduct	10
	1499	Other Office Expenses	148
	1600	Air Transportation	69
	1601	Rental Car Expense	0
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	153
	1606	Entertainment	2
	1708	Education/Seminar/Training Exp	59
	1800	Legal Fees	225
	1806	Transfer Agent Fees	41,835
	1809	Consulting Fees	72
	1811	Directors Fees	47,173
	1819	On-Line Service Fees	868
	1899	Other Outside Services	4,106
	1905	Business Promotion	103
	3405	Ground Transportation	113
	9103	COMPENSATED ABSENCES-LABOR	1,297
	9112	Incentive Loading Non-Union	2
	9210	FDC ESF Alloc Load AEC	35
930200			184,734
930201			
	1206	Commun Equip Rent and Leases	1,496
	1303	Computer Equip Rent and Lease	43,553
	1407	Equipment & Storage Rent/Lease	26,752
	2704	Vehicles Rent and Leases	722
931000			72,524
	1001	Labor Straight Time Non-Union	12,592
	1003	Bonus/Commissions	65
	1006	Labor Overtime Non-Union	4
	1201	Long Distance Costs	100
	1202	Cellular Phone Costs	113
	1203	Pagers	65
	1204	Phone System Maintenance	982
	1301	Software Costs/Maint/Licenses	10,342
	1304	Comp Wrkstn Hardware/Supp/Main	(1,953)
	1403	Office and Warehouse Supplies	946

Regulatory Report for			
BUSINESS_UNIT SJLP			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1404	Postage and Delivery	593
	1405	Utilities	(131)
	1406	Janitorial Service	638
	1408	Office and Equip Repair/Maint	2,604
	1409	Security Expenses	53,042
	1410	Safety and Medical Supplies	2,735
	1411	Printing Expenses	581
	1419	MEALS for Bus Mtg - 100%Deduct	303
	1499	Other Office Expenses	143
	1800	Air Transportation	377
	1601	Rental Car Expense	43
	1602	Mileage Reimbursement	14
	1603	Parking Fees	12
	1604	MEALS - 50% Tax Deduct	209
	1605	Lodging	248
	1699	Other Travel	16
	1708	Education/Seminar/Training Exp	9
	1800	Legal Fees	(2,127)
	1809	Consulting Fees	12,918
	1815	Constr Fee/Contractor Pymts	3,661
	1817	Temp Employee Services	526
	1821	Contr Payments - Labor	4
	1899	Other Outside Services	1,812
	2901	Retirements	(79)
	9103	COMPENSATED ABSENCES-LABOR	1,507
	9112	Incentive Loading Non-Union	(0)
	9220	FDC USU Alloc Load	10
935000			102,922
<b>Total</b>			<b>14,441,260</b>

Regulatory Business Unit - MRS		Statement of ESF Allocated Changes by Department by Resource		12 Months Ended DECEMBER 31, 2002		Human ESF		Sum of Sum Total Amt																		
DeptID	Description	Resource	Description2	1001	1002	1003	1006	1008	1009	1001	1002	1003	1006	1008	1009	1001	1002	1003	1006	1008	1009	1101	1104	1108	1200	1201
DeptID	Description	Resource	Description2	1001	1002	1003	1006	1008	1009	1001	1002	1003	1006	1008	1009	1001	1002	1003	1006	1008	1009	1101	1104	1108	1200	1201
4290	IT Enr Fin Applications	1006	1001																							
4010	Corporate Services - Payroll	4032	4032	64,625																						
4014	Corporate Services - Payroll	4032	4032	124,977																						
4248	IT Assets - Payroll COCAD	4250	4250	26,158																						
4250	IT Assets - Payroll COCAD	4250	4250	20,137																						
4251	IT Assets - PeopleSoft	4251	4251																							
4253	IT Assets - UEG	4253	4253																							
4255	IT Assets - HINAS	4255	4255																							
4256	IT Assets - PowerLink	4256	4256																							
4257	IT Assets - Work Management	4257	4257																							
4258	IT Assets - SCADA/Other UED-LPS	4258	4258																							
4262	IT Assets - Cad	4262	4262																							
4269	IT Assets ESF	4269	4269																							
4030	Chief Executive Officer	4030	4030	146,613																						
4031	Gen Counsel & Corp Secretary	4031	4031	75,183																						
4032	Strategic Initiatives	4032	4032	11,470																						
4035	Chief Financial Officer	4035	4035	57,908																						
4040	Chairman	4040	4040	241,596																						
4041	Supplier Diversity Group	4041	4041	36,166																						
4042	Strategic Planning & Analysis	4042	4042	20,985																						
4043	Board of Directors Management	4043	4043	630																						
4060	Environmental	4060	4060																							
4100	Cap Struct & Analysts Contact	4100	4100	30,134																						
4120	External Communications	4120	4120	116,563																						
4130	Treasury	4130	4130	123,202																						
4131	Records Management	4131	4131	17,668																						
4132	Investor/Shareholder Relations	4132	4132	67,588																						
4140	Risk Solutions	4140	4140	105,528																						
4150	Office of the CFO	4150	4150	28,467																						
4151	Credit Risk Management	4151	4151	11,988																						
4175	Accounting Payable	4175	4175	103,441																						
4177	General Ledger	4177	4177	50,955																						
4179	Payroll	4179	4179	59,019																						
4183	Corp Financial Reporting	4183	4183	115,720																						
4185	Tax	4185	4185	54,348																						
4186	Risk Assessment & Audit Svc	4186	4186	31,089																						
4189	ESF Financial Management	4189	4189	89,094																						
4190	Proprietary Reporting	4190	4190	36,731																						
4191	Systems Administration	4191	4191	38,221																						
4192	System Administration	4192	4192	38,221																						
4194	Tax - Property Team	4194	4194																							
4218	Tax - Property Team	4218	4218	59,157																						
4219	Benefits Administration	4219	4219	34,983																						
4220	Compensation Administration	4220	4220	26,392																						
4222	Organization Effectiveness	4222	4222	18,839																						
4223	HR Executive	4223	4223	18,839																						
4224	HR Executive	4224	4224	57,318																						
4228	HR - Ed	4228	4228	19,678																						
4229	HR People Center	4229	4229	78,325																						
4239	Business Process Solutions	4239	4239	8,789																						
4259	Web Enr Support Team	4259	4259	48,237																						
4268	Enr Client / Server Services	4268	4268	145,358																						
4273	Enr Tech / Network Services	4273	4273	16,110																						
4274	ESF Voice Services	4274	4274	72,040																						
4275	Enr Information Center	4275	4275	83,838																						
4286	IT Business Services	4286	4286	107,018																						
4292	Enr Tech Support Ctr Svcs	4292	4292	84,453																						
4293	IT Enr Support Ctr Svcs	4293	4293	33,035																						
4305	Enr Architecture Support Team	4305	4305	24,689																						
4306	Enr Data Management	4306	4306																							
4473	UCU Accounting Accruals	4473	4473	(877)																						
6347	ONG IT Shared Assets	6347	6347	238																						
4404	ESF Benefits Financial	4404	4404																							
4189	TransUCU Financial Transfer	4189	4189																							
4060	Public Affairs	4060	4060																							
Grand Total				345	2,805,530	6,487	230,751	27,026	3,459	386,211	0	26,550	10,143	(37,829)	180	20	(277)	54,608	5,538							



Regulatory Business Unit - MIPS																	
Statement of ESF Allocated Charges by Dept																	
12 Months Ended DECEMBER 31, 2002																	
DeptID	Description	1299	1300	1301	1302	1303	1304	1305	1307	1308	1399	1400	1401	1403	1404	1405	1408
DeptID	Description	Other Comm	Maintenance Har	Software Costs	PC Supplies & Computer Equip	Computer Equip	Comp Within H	Weather Data	Cabling/Wiring	LAN/WAN Lic	Other IT Costs	Ind Duas/Fees	Ind Duas/Fees	Office and War	Postage and D	Utilities	Janitorial Serv
Name1	ESF																
Sum of Sum	Total Amt																
4290	IT Ent Fin Applications	69		83,733			33							35			
4010	Corporate Services - 20V99th			1,306			38							42,745	58,631		81,805
4014	Corporate Services - Barrow													19,970	12,609		24,573
4016	Comp Svcs: 1615 Cabled						48		347	6,261				4,978	10,048		44,378
4246	IT Assets - Raytown CO/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets - PeopleSoft			56,977													
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets - SCADA/Other UED-UPS																
4262	IT Assets - CAD																
4269	IT Assets - ESF			130,039													
4308	IT Assets																
4030	Chief Executive Officer					84	28							660	673		
4031	Gen Counsel & Corp Secretary			56			159							482	2,110		
4032	Strategic Initiatives													455	23		
4035	Chief Financial Officer			137			20		20					243	35		
4040	Chairman			32			480							192	1,737		
4041	Chairman			62			114							990	645		
4042	Strategic Planning & Analysis						13							37	3		
4043	Board of Directors Management													340	527		
4060	Environmental																
4100	Cap Struct & Analysis-Domestic			275			9							87	91		29
4120	External Communications	9,207		7			109							7,458	13,653		3
4130	Treasury													17	6		
4131	Records Management													31			
4132	Investor/Shareholder Relations	3,378		20										5,444	99		20
4140	Risk Solutions			2,190			28							184	1,045		
4150	Office of the CFO													86	103		
4151	Credit Risk Management			83			99							511	988		
4175	Accounts Payable			102			(96)							671	238		
4177	General Ledger													20	20		
4179	Payroll			104										148	54		15
4183	Corp Financial Reporting	10												22	67		6
4185	Tax			1,080										55	2,748		
4186	Risk Assessment & Audit Srv			677										30	8		
4188	ESF Financial Management	47												147	6		
4190	PeopleSoft Reporting			197										28	27		
4191	Systems Administration	60		475										73	38		
4192	Tax-Property Team													403	16		
4194	Tax-Income Team			13,914										(86)			
4219	Benefits Administration			48													
4220	Compensation Administration																
4222	Organization Effectiveness																
4233	HR Executive			35													
4234	Diversity			19													
4238	HR-Esf																
4239	HR People Center			289													
4236	Business Risk Solutions																
4259	Web Ent Support Team			339													
4268	Ent Chart / Server Services			20,797													
4273	Ent Tech / Network Services	(197,264)		153,277													
4274	ESF Voice Services	29															
4275	Ent Information Centers			71,194													
4285	IT Business Services	54		(54,806)													
4292	Ent Tech Support Ctr / Svcs	19		289													
4293	IT Ent HIR Applications			60,727													
4305	Ent Architecture Support Team																
4306	Ent. Data Management			2,969													
4473	UCU Accounting Accruals			1,002													
4484	ESF Benefits Residual			570													
4489	TransUCU Residual Transfer																
4490	Public Affairs																
Grand Total		(124,371)	418,241	478,297	4,237	40,981	10,448		20	347	6,261	1,775	28,778	13,957	98,784	112,973	178,464

Regulatory Business Unit - MIPS		1407	1408	1409	1410	1411	1413	1414	1417	1418	1419	1498	1501	1502	1504	1520	1531
Statement of ESF Allocated Charges by Dept		Equipment & S/Office and Equip	Office and Equip Security Expan	Safety and Maint	Printing Expan	Co Dues/Fees/	Co Dues/Fees/	Co Dues/Fees/	Office Rent/Lea	Fees/Prof	MEALS for Busi	Other Office Ex	Int General Uti	Ins Directors or	Aviation Liabil	Fiduciary Liabil	Crime Insuran
Name1	ESF																
Sum of Sum	Total Amt																
4010	IT Ent Fin Applications	18,917	148,468	87,215	7,925	19,047	150	35	42	4,509	1,439	97	225				
4014	Corporate Services - Raytown	18,991	78,241	45,048	1,821	145				215,917		427	198,237				
4016	Corp Svcs-1815 Capitol	13,945	22,180	32,274	664	857			58,987			52	52,550				
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets - Fams																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-LPS																
4262	IT Assets-Card																
4269	IT Assets-ESF																
4308	IT Assets																
4309	Chief Executive Office																
4331	Gen Counsel & Corp Secretary																
4332	Strategic Initiatives																
4335	Chief Financial Officer																
4340	Chairman																
4041	Supplier Diversity Group																
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Corp Struct & Analysis-Domestic																
4120	External Communications	1,268															
4130	Treasury																
4131	Records Management		247														
4132	Investor/Shareholder Relations																
4140	Risk Solutions		266														
4150	Office of the CFO																
4151	Credit Risk Management																
4175	Accounts Payable																
4177	General Ledger																
4179	Payroll																
4183	Corp Financial Reporting																
4185	Tax																
4188	Risk Assessment & Audit Svc																
4188	ESF Financial Management																
4190	PeopleSoft Reporting																
4191	Systems Administration																
4192	Tax - Property Team																
4194	Tax - Income Team																
4219	Benefits Administration																
4220	Compensation Administration																
4222	Organization Effectiveness																
4223	HR Executive																
4224	Diversity																
4228	HR-ESF																
4229	HR-ESF																
4230	HR People Center																
4238	Business Risk Solutions																
4259	Web Ent Support Team																
4268	Ent Client / Server Services																
4273	Ent Tech Network Services																
4274	ESF Voice Services		119														
4275	Ent Information Centers																
4295	IT Business Services																
4292	Ent Tech Support Ctr / Svcs																
4293	IT Ent HR Applications																
4305	Ent Architecture Support Team																
4306	Ent Data Management																
4347	UCU Accounting Accounts		5														
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer																
4690	Public Affairs																
Grand Total		74,298	249,539	164,537	10,410	174,431		10,368	36,155	277,993	1,404	7,433	1,995,696	298	30	1,632	7

Regulatory Business Unit - MPS		Statement of ESF Allocated Charges by Dept															12 Months Ended DECEMBER 31, 2002																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Name	ESF	1529	1600	1601	1602	1603	1604	1605	1606	1607	1608	1609	1610	1611	1612	1613	1614	1615	1616	1617	1618	1619	1620	1621	1622	1623	1624	1625	1626	1627	1628	1629	1630	1631	1632	1633	1634	1635	1636	1637	1638	1639	1640	1641	1642	1643	1644	1645	1646	1647	1648	1649	1650	1651	1652	1653	1654	1655	1656	1657	1658	1659	1660	1661	1662	1663	1664	1665	1666	1667	1668	1669	1670	1671	1672	1673	1674	1675	1676	1677	1678	1679	1680	1681	1682	1683	1684	1685	1686	1687	1688	1689	1690	1691	1692	1693	1694	1695	1696	1697	1698	1699	1700	1701	1702	1703	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1714	1715	1716	1717	1718	1719	1720	1721	1722	1723	1724	1725	1726	1727	1728	1729	1730	1731	1732	1733	1734	1735	1736	1737	1738	1739	1740	1741	1742	1743	1744	1745	1746	1747	1748	1749	1750	1751	1752	1753	1754	1755	1756	1757	1758	1759	1760	1761	1762	1763	1764	1765	1766	1767	1768	1769	1770	1771	1772	1773	1774	1775	1776	1777	1778	1779	1780	1781	1782	1783	1784	1785	1786	1787	1788	1789	1790	1791	1792	1793	1794	1795	1796	1797	1798	1799	1800	1801	1802	1803	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1816	1817	1818	1819	1820	1821	1822	1823	1824	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835	1836	1837	1838	1839	1840	1841	1842	1843	1844	1845	1846	1847	1848	1849	1850	1851	1852	1853	1854	1855	1856	1857	1858	1859	1860	1861	1862	1863	1864	1865	1866	1867	1868	1869	1870	1871	1872	1873	1874	1875	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2

Regulatory Business Unit - MPS		1708	1709	1710	1711	1712	1713	1715	1716	1717	1719	1723	1724	1725	1728	1721	
Statement of ESF Allocated Charges by Dept		Education/Sum	401K Employee	Pension	Emps/ESCP	Non Qualified	Employee	Chills	Health	AD&D	BFAS	Suppl	Relocation	Exp	Benefits	LI & S	
12 Months Ended DECEMBER 31, 2002		(1,872)						75	44								
Name1	ESF																
Sum of Sum	Total Amt																
4290	IT Ent Fin Applications																
4014	Corporate Services - Raytown																
4015	Corp Svcs-1815 Capitol																
4246	IT Assets - Raytown CC/CAD																
4250	IT Assets - PeopleSoft																
4251	IT Assets - Farn																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-LIPS																
4262	IT Assets-Cad																
4289	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer	35,024				4,588		383									
4031	Gen Counsel & Corp Secretary	36,730				480											
4032	Strategic Initiatives																
4035	Chief Financial Officer																
4040	Chairman	194				6,459		17									
4041	Supplier Diversity Group	163						41									
4042	Strategic Planning & Analysis							5									
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis-Domestic	53				382											
4120	External Communications	10				137		4									
4130	Treasury	223				148							100				
4131	Records Management	165															
4142	Investor/Shareholder Relations	615						67									
4140	Risk Solutions	563				64											
4150	Office of the CFO	21,357				214											
4151	Credit Risk Management	258						2									
4175	Accounts Payable	41						839									
4177	General Ledger							3,356									
4179	Payroll	125						70									
4183	Corp Financial Reporting	472															
4185	Tax	367															
4186	Risk Assessment & Audit Svcs	521															
4188	ESF Financial Management	347															
4190	PeopleSoft Reporting																
4191	Systems Administration																
4192	Tax-Property Team																
4184	Tax-Income Team	445															
4219	Benefits Administration	315															
4220	Compensation Administration	312															
4222	Organization Effectiveness	174															
4223	HR Executive	27,897				323											
4224	Diversity	332															
4228	HR-Eaf	1,245															
4229	HR People Center	1,341															
4238	Business Risk Solutions	450															
4239	Web Ent Support Team	1,312															
4268	Ent Client / Server Services	433															
4273	Ent Tech / Network Services	1,634															
4274	ESF Voice Services	40															
4275	Ent Information Centers	735															
4285	IT Business Services	1,386															
4293	Ent Tech Support Ctr / Svcs	728															
4305	Ent HR Applications	1,754															
4306	Ent Architecture Support Team																
4308	Ent Data Management	501															
4473	UCU Accounting Accruals																
6347	GNIG IT Shared Assets																
4404	ESF Benefits Reactual																
4499	TransUCU Reactual Transfer																
4050	Public Affairs																
Grand Total		139,064	179,093	122,349	186,238	12,988	15,098	363,701	39,100	9,611	17,442	47,602	2,246	23,063	404,520	1,241,254	66,871

Regulatory Business Unit - MPS																		
Statement of ESF Allocated Charges by Dept																		
12 Months Ended DECEMBER 31, 2002																		
Name	ESF																	
DeptID	Description	1728	1730	1731	1739	1799	1800	1801	1802	1803	1804	1811	1817	1819				
		Benefits Great	Benefits Empl	Long Term Inc	BENEFITS LO	Benefits Other	Legal Fees	Accounting Ser	Tax Services	Audit Services	Computer Fee	Transfer Agent	Consulting Fee	Benefit/Payroll	Directors Fees	Temp Employ	On-Line Servc	
4290	IT Ent Fin Applications	1,742																
4010	Corporate Services - 20W9th	269					9,491											
4014	Corporate Services - Raytown	61																
4015	Corp Svcs-1815 Capital	142																
4246	IT Assets - Raytown C/CAD																	
4250	IT Assets - Peoplesoft																	
4251	IT Assets - Fane																	
4253	IT Assets - UED																	
4255	IT Assets - HRMS																	
4256	IT Assets - PowerPlan																	
4257	IT Assets - Work Management																	
4258	IT Assets-SCADA/Other UED-UPS																	
4262	IT Assets-Cad																	
4269	IT Assets ESF	119																
4308	IT Assets																	
4030	Chief Executive Officer						148,227											
4031	Gen Counsel & Corp Secretary	283					1,056											
4032	Strategic Initiatives						20,282											
4035	Chief Financial Officer	439					84,718		8,156	75,500		3,775						
4040	Chairman																	
4041	Supplier Diversity Group	122																
4042	Strategic Planning & Analysis																	
4043	Board of Directors Management																	
4090	Environmental																	
4100	Cap Struct & Analysis Domestic	4					3,519											
4120	External Communications	204					10,817	3,946										
4130	Treasury						20,379											
4131	Records Management						3,974											
4132	Investor/Shareholder Relations	238					5,188											
4140	Risk Solutions	258					1,912											
4150	Office of the CFO	2					6,012											
4151	Credit Risk Management	49					1,829											
4175	Accounts Payable	2,324																
4177	General Ledger	179																
4179	Payroll	31																
4183	Corp Financial Reporting	79					9,556	272,325										
4185	Tax	142					15,205											
4186	Risk Assessment & Audit Svcs																	
4188	ESF Financial Management	987																
4190	PeopleSoft Reporting	287																
4191	Systems Administration	752																
4192	Tax Property Team																	
4194	Tax Income Team																	
4218	Benefits Administration	12																
4220	Compensation Administration	248																
4222	Organization Effectiveness	58																
4223	HR Executive	3																
4224	Diversity																	
4228	HR-Est	3																
4229	HR People Center	804																
4236	Business Risk Solutions																	
4259	Web Ent Support Team	145																
4268	Ent Client / Server Services	62																
4273	Ent Tech Network Services	14																
4274	ESF Voice Services	83																
4275	Ent Information Centers																	
4285	IT Business Services	(428)																
4292	Ent Tech Support Ctr / Svcs	435																
4295	Ent HR Applications																	
4305	Ent Architecture Support Team																	
4306	Ent Data Management	303																
4373	UCU Accounting Accruals																	
4404	ESF Benefits Resubal																	
4499	TrentUCU Resubal Transfer																	
4090	Public Affairs	9,643																
Grand Total		9,643	(53,302)	(84,230)	(980,979)	2,373	345,370	264,430	175,556	683,898	4	149,216	136,907	680	198,477	69,279	34,292	

Regulatory Business Unit - MPS																	
Statement of ESF Allocated Charges by Dept																	
12 Months Ended DECEMBER 31, 2002																	
Name1	ESF																
Sum of Sum	Total Amt																
DeptID	Description	1821	1822	1823	1824	1828	1899	1900	1904	1905	1906	1907	1909	2000	2100	2200	
		Confr Payment	Confr Payment	Broker Insuran	3rd Party Insur		Other Outside	Magaz/Newsp	Business Gfts	Business Prom	Promotional En	Internal Advert	Trade Show/C	Other Advert	Depreciation/D	Amortization	Property Tax
		(431)															
4290	IT Ent Fin Applications	11,330					7										
4010	Corporate Services - 20Vgth	566															
4014	Corporate Services - Raytown	18,814				15,529	4,945										
4015	Corp Svcs-1915 Capital	5,995				8,377	1,312										
4246	IT Assets - Raytown,GC/CAD	575				2,299	159										
4250	IT Assets - Propp/Soll																
4251	IT Assets-Farm																
4253	IT Assets - UED																
4255	IT Assets - HRMS																
4256	IT Assets - PowerPlan																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-LPS																
4262	IT Assets-Cad																
4269	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer						13,339										
4031	Gen Counsel & Corp Secretary	18					15,462		11								
4032	Strategic Initiatives																
4035	Chief Financial Officer																
4040	Chairman																
4041	Supplier Diversity Group						52,451		24								
4042	Strategic Planning & Analysis						1,469		44								
4043	Board of Directors Management						8										
4090	Environmental						7,262		1,320								
4100	Cap Strukt & Analysis-Domestic						(6,018)										
4120	External Communications	1,085					135,530		21,186								
4130	Treasury						143,969										
4131	Records Management						3,226										
4132	Investor/Shareholder Relations						39,414										
4140	Risk Solutions	31					176										
4150	Office of the CFO						3,414										
4151	Credit Risk Management																
4175	Accounts Payable						2										
4177	General Ledger																
4178	Payroll																
4183	Corp Financial Reporting						9,030										
4185	Tax						183										
4186	Risk Assessment & Audit Srvc																
4188	ESF Financial Management						2,268										
4190	Peoplesoft Reporting						24,320										
4191	Systems Administration	1,944					10										
4192	Tax-Property Team																
4194	Tax- Income Team						42,746										
4219	Benefits Administration																
4220	Compensation Administration						10,160										
4222	Organization Effectiveness						7,463										
4223	HR Executive																
4224	Diversity						377										
4228	HR-Ed						253										
4229	HR People Center						488										
4236	Business Risk Solutions																
4259	Web Ent Support Team	746					531										
4266	Ent Client / Server Services	1,009					16										
4273	Ent. Tech / Network Services	32,165					3,033										
4274	ESF Voice Services																
4275	Ent Information Centers	162					5,397										
4285	IT Business Services						58										
4292	Ent Tech Support Ctr / Svcs						195										
4293	IT Ent HR Applications	408															
4305	Ent Architecture Support Team																
4306	Ent. Data Management						15										
4473	UGU Accounting Accounts	3,483					122										
4547	ONG IT Shared Assets																
4404	ESF Benefits Residual						603										
4409	TransUCS Residual Transfer																
4589	Public Affairs																
Grand Total		90,573	23,217	175	3,414	26,205	534,109	22,967	1,900	2,421	18,148	201	6,009	1,310	3,722,362	163,487	159,773

Regulatory Business Unit - MFS																
Statement of ESF Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	1	ESF	2202	2210	2299	2400	2401	2402	2499	2500	2502	2503	2505	2607	2610	2611
			City/County	Tel (Real & Personal)	Other Taxes	Charitable Con	Political Control	Social & Comm	Other Contrib	Bank and Credit	AVR Sales Prog	Insurance Bond	General Liability	Property Dam	Auto Liability	Workers Comp
DeptID	Description		(150,884)													
4010	Corporate Services - Raytown															
4015	Comp Svcs - 1815 Capital															
4248	IT Assn - Raytown CD/DAD															
4250	IT Assn - PeopleSoft															
4251	IT Assn - Farn															
4253	IT Assn - UED															
4255	IT Assn - HRMS															
4256	IT Assn - PowerPlant															
4257	IT Assn - Work Management															
4258	IT Assn - SCADA/Other MED/UPS															
4262	IT Assn - Cad															
4269	IT Assn - ESF															
4308	IT Assn															
4309	Chief Executive Officer															
4331	Gen Counsel & Corp Secretary															
4335	Chief Financial Officer	37														
4040	Chairman															
4041	Supplier Diversity Group															
4042	Strategic Planning & Analysis															
4043	Board of Directors Management															
4090	Environmental															
4100	Cap Struct & Analysis-Domestic															
4120	External Communications															
4130	Treasury															
4131	Records Management															
4132	Investor/Shareholder Relations															
4169	Risk Solutions															
4190	Office of the CRO															
4151	Credit Risk Management															
4175	Accounts Payable															
4177	General Ledger															
4178	Payroll															
4183	Corp Financial Reporting															
4185	Tax															
4186	Risk Assessment & Audit Syst															
4188	ESF Financial Management															
4190	PeopleSoft Reporting															
4191	Systems Administration															
4192	Tax - Property Team															
4194	Tax - Income Team															
4218	Benefits Administration															
4220	Compensation Administration															
4222	Organization Effectiveness															
4223	HR Executive															
4224	Diversity															
4228	Hr-Ef															
4229	HR People Center															
4236	Business Risk Solutions															
4259	Web Ent Support Team															
4268	Ent Client / Server Services															
4270	Ent Tech / Network Services															
4274	ESF Voice Services															
4275	Ent Information Centers															
4285	IT Business Services															
4282	Ent Tech Support Ctr / Svcs															
4293	IT Ent HR Applications															
4305	Ent Architecture Support Team															
4306	Ent Data Management															
4473	UCU Accounting Accounts															
5347	GEN IT Shared Svcs															
4404	ESF Benella Preschool															
4489	TransUCU Healthplan Transfer															
4060	Public Affairs															
Grand Total			(150,884)	196	37	4,470	13,468	312	2,274	60,442	58,865	10	405,151	4405	13,800	24,341

Regulator Business Unit - Mrs	Statement of ESF Allocated Charges by Dept	17 Months Ended DECEMBER 31, 2002	Sum of Sum Total Amt														
DeptID	Description	2700	2701	2702	2704	2708	2798	2801	3000	3002	3089	3300	3301	3302	3303	3304	3305
4290	IT Enr En Applications	Vehicle Fuel	Vehicle Maint & Repairs	Vehicle Insurance	Vehicle Rental	Vehicle Maint & Repairs	Vehicle Other	Retirements	AT/UDC	Capital Charge	Other Interest	Interview Equip	Equipment	Job Placement	College Recruit	Diversity Equip	Career Fair Exp
4010	Corporate Services - Raytown		54		88				2,071	782,657							
4014	Corp Svcs - 1815 Capital								2,033	221,774							
4246	IT Assets - Raytown C/CAD		37		173				8,041	38,045							
4250	IT Assets - PaoponSBM								731	198,718							
4251	IT Assets - Fama									381,547							
4253	IT Assets - UED									181,046							
4255	IT Assets - HRMS									429,530							
4256	IT Assets - PowerPlant									34,982							
4257	IT Assets - Work Management									22,627							
4258	IT Assets - SCAD/Other UED/DPS									32,668							
4282	IT Assets - Cad									135,114							
4289	IT Assets - ESF									274,918							
4396	IT Assets									10,494							
4000	Chief Executive Office		8														
4031	Gen Counsel & Corp Secretary																
4032	Strategic Initiative		10														
4035	Chief Financial Officer																
4040	Chairman		6														
4041	Supplier Diversity Group		5														
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Struct & Analysis Domestic																
4120	External Communications																
4130	Treasury																
4131	Records Management																
4132	Investor/Shareholder Relations																
4140	Risk Solutions		40		23												
4150	Office of the CHD		5						322								
4151	Credit Risk Management																
4175	Accounts Payable		1														
4177	General Ledger																
4179	Payroll																
4183	Corp Financial Reporting																
4186	Tax																
4188	Risk Assessment & Audit Syst		1														
4189	ESF Financial Management																
4190	PeopleSoft Reporting																
4191	Systems Administration																
4192	Tax Property Team																
4194	Jac Inzone Team																
4218	Benefits Administration																
4220	Compensation Administration																
4222	Organization Effectiveness																
4223	HR Executive																
4224	Overseer																
4228	Hr-EI																
4229	HR People Center																
4236	Business Risk Solutions		23														
4239	Web Enr Support Team																
4248	Enr Client/Server Services																
4273	Enr Tech/Network Services		9														
4274	ESF Voice Services																
4275	Enr Information Centers																
4285	IT Business Services																
4282	Enr Tech Support Ctr/ Svcs																
4293	IT Enr HR Applications																
4305	Enr Architectural Support Team																
4306	Enr Data Management																
4473	UCU Accounting Accounts																
4347	ONG IT Shared Assets																
4404	ESF Benefits Reciprocal																
4409	Trans/UCU Reciprocal Transfer																
4090	Public Affairs																
Grand Total		141	97	23	592	9	2	(436)	14,822	2,872,309	897,808	63,022	2,212	629	66	5,197	10



Regulatory Business Unit - MPS													
Statement of ESF Allocated Charges by Dept													
12 Months Ended DECEMBER 31, 2002													
Name	ESF												
Sum of Sum Total Amt													
DeptID	Description	9116	9200	9201	9202	9203	9204	9205	9210	9211	9212	9220	Grand Total
		Clearing (1600) FDC Load Cont	FDC Load HR	FDC Load Teln	FDC Load Teln	FDC Load Teln	FDC Load Num	FDC Load Num	FDC ESF Alloc	FDC ESF Alloc	FDC ESF Alloc	FDC USU Alloc	
4200	IT Ent Fin Applications	28	4	0	0	0	18	7	0	0	0	338	229,155
4010	Corporate Services - 20W9th	(86,403)											2,134,857
4014	Corp Svcs-1815 Capitol								0				1,052,330
4015	IT Assets - Raytown CC/CAD												443,821
4246	IT Assets - Raytown CC/CAD												561,421
4250	IT Assets - PeopleSoft												1,110,423
4251	IT Assets - Fama												562,893
4253	IT Assets - UED												1,193,946
4255	IT Assets - HRMS												103,133
4256	IT Assets - PowerPlant												66,270
4257	IT Assets - Work Management												97,166
4258	IT Assets-SCADA/Other UED/UFS												269,344
4262	IT Assets-Cad												885,024
4269	IT Assets ESF												843,555
4308	IT Assets												30,653
4309	Chief Executive Officer												482,430
4031	Gen Counsel & Corp Secretary								47				371,214
4032	Strategic Initiatives								48				58,983
4035	Chief Financial Officer								444				237,148
4040	Chairman												611,935
4041	Supplier Diversity Group												89,935
4042	Strategic Planning & Analysis												25,817
4043	Board of Directors Management												200,783
4090	Environmental												13,591
4100	Cap Struct & Analysis-Domestic												39,953
4120	External Communications												521,937
4130	Treasury												1,213,160
4131	Records Management												375,240
4132	Investor/Shareholder Relations												617,261
4140	Risk Solutions												72,842
4150	Office of the CRO												31,041
4151	Credit Risk Management								253				178,306
4175	Accounts Payable												82,320
4177	General Ledger												119,410
4178	Payroll												1,080,822
4183	Corp Financial Reporting												155,060
4185	Tax												49,527
4186	Risk Assessment & Audit Svc												160,737
4188	ESF Financial Management												51,965
4190	PeopleSoft Reporting												73,028
4191	Systems Administration												10,456
4192	Tax- Property Team												256,423
4194	Tax- Income Team												46,317
4219	Benefits Administration												96,469
4220	Compensation Administration												68,937
4222	Organization Effectiveness												129,465
4223	HR Executive												39,760
4224	Diversity												41,050
4228	HR-Ent												147,002
4229	HR People Center												32,752
4236	Business Risk Solutions												80,888
4259	Web Ent Support Team												1,471,276
4268	Ent Client / Server Services												103,105
4273	Ent Tech / Network Services												561,863
4274	ESF Voice Services												76,975
4275	Ent Information Centers												212,225
4285	IT Business Services												45,182
4292	Ent Tech Support Ctr / Svcs												1,124
4305	Ent HR Applications												54
4308	Ent Architecture Support Team												27,990
4308	Ent Data Management												39
4473	UCU Accounting Accounts												3,327,695
8347	GNK IT Shared Assets												456,169
4404	ESF Benefits Residual												1,851,173
4499	TransUCU Residual Transfer												(152)
4060	Public Affairs												25,285,841
Grand total		(2,027)	(86,327)	(10,867)	(10,867)	(384)	(56,156)	(20,201)	1,207	44	10	5,270	

Regulatory Business Unit - L&P																	
Statement of ESF Allocated Charges by Department by Resource																	
12 Months Ended DECEMBER 31, 2002																	
Name#	ESF	Resources															
Sum of Sum Total Amt		Description															
DeptID	1000	1001	1002	1003	1006	1008	1009	1091	1093	1098	1099	1101	1104	1109	1201	1202	
Description	Labr Ove	Labr Straight	Labr Straight	Labr Straight	Labr Ove	Labr Ove	Labr Ove	Severance	Tax Fringe Ben	Payroll Other	Madenda Puri	Madenda Puri	Madenda Puri	Other Material	Local Phone S	Long Distance	Cellular Phone
4280	IT Ent Fin Applications	42,159	41,087	188	59,759	27	15	11,934	20,830	6					174	110	14
4014	Corporate Services - Raytown	8,564	8,564	21													52
4015	Corp Svcs-1815 Caprol	6,578															101
4248	IT Assets - Raytown C/CAD					184											71
4250	IT Assets - Proj/650R																
4251	IT Assets - UED																
4253	IT Assets - HRMS																
4255	IT Assets - PowerPlant																
4256	IT Assets - Work Management																
4257	IT Assets - Work Management																
4258	IT Assets-SCADA/Other UED-UPB																
4262	IT Assets-Cad																
4269	IT Assets ESF																
4308	IT Assets																
4030	Chief Executive Officer	3	42,625		1,408	65	15	145	2,500		(835)				21	375	184
4031	Gen Counsel & Corp Secretary		22,451		59,759	27	15	8,773	559							197	223
4032	Strategic Initiatives		3,535		309	309	0									56	10
4035	Chief Financial Officer		17,438			181	0									15	(9)
4040	Chairman		72,178		14	969	(1,285)	1,088	2,237		(10,217)				0	100	48
4041	Supplier Diversity Group		10,859			5	2	1,740								1	127
4042	Strategic Planning & Analysis		5,984														
4043	Board of Directors Management		187														
4090	Environmental		6,967			67	(97)	3,054	360							22	
4100	Cap Struct & Analysis-Domestic		34,701		104	268	1,351	16,783							17	1	172
4120	External Communications	2	37,153		305	354	(0)	2,725	342					16	62	78	
4130	Treasury		5,390			10										107	64
4131	Records Management		20,058		1,007	27					21						
4132	Investor/Shareholder Relations		26,663		897											783	42
4140	Risk Solutions		7,829			39	(0)	310							29	174	
4150	Office of the CEO		3,588			4	(0)	245	255					0	29	12	
4151	Credit Risk Management		28,232		154	1,908		140						1			
4175	Accounts Payable	80	22,370											(81)			
4177	General Ledger		34,514		1,341	53		2,788									
4179	Payroll	32	26,782		304	863		682									
4183	Corp Financial Reporting		16,426		257		2	1,188									
4185	Tax		8,914					750									
4186	Risk Assessment & Audit Svc		32,433		1,820		(0)				112				25	45	
4188	ESF Financial Management		12,043		495										15		
4190	Facilities Reporting		12,513		940			2,914							20		
4191	Systems Administration		17,836					2,272									
4192	Tax Property Team		17,548														
4194	Tax - Income Team		13,252														
4210	Benefits Administration		9,867														
4220	Compensation Administration	10	28,875					10,821	1,662								
4222	Organization Effectiveness		6,795														
4223	HR Executive	4	10,547		1,202	6	(0)	102							72	22	196
4224	Diversity		40,090					3,735									
4226	HR People Center		5,075					6,307									
4228	Business Risk Solutions		14,602		653			12,219									
4258	Web Ent Support Team		15,119					7,000									
4268	Ent Client / Server Services		43,473		515			800									
4273	Ent Tech / Network Services		5,297					6,206									
4274	ESF Voice Services		28,064														
4275	Ent Information Centers		26,365		278			7,103	538								
4285	IT Business Services		30,929														
4382	Ent Tech Support Ctr / Svcs		42,578		51	64		2,353									
4395	Ent Architecture Support Team		8,964														
4396	Ent Data Management		12					(1,780)									
4473	UCU Accounting Accruals		17					2,567									
4347	GNG IT Shared Assets																
4404	ESF Benefits Residual																
4499	TransUCU Residual Transfer																
4090	Public Affair																
Grand Total	130	890,648	2,864	71,815	8,443	1,111	142,124	8,351	3,293	(11,073)	55	17,848	2,041	3,293			





DEPID	Description	1408	1409	1410	1411	1413	1414	1417	1418	1419	1480	1501	1502	1504	1520	1521	1526
DEPID	Description	Office and Equip	Security Expen	Salary and Merit	Printing Expen	Co Director Fee	Co Director Fee	Office Rent/Lease	Filing Fees/Doc	HEALS for Bus	Other Office Exp	the General Lic	the Directors of	Aviation Licen	Publicly Utili	Credit Insuran	Insurance for V
4290	Regulatory Business Unit - L&P																
4290	Statement of ESF Allocated Charges by Depart																
4290	12 Months Ended DECEMBER 31, 2002																
4290	ESF																
4290	ESF																
4290	Sum of Sum Total Amt	1,408	1,409	1,410	1,411	1,413	1,414	1,417	1,418	1,419	1,480	1,501	1,502	1,504	1,520	1,521	1,526
4290	IT - Fin Applications	48,722	28,887	2,802	8,239	12	14	1,480	412	57	119	2,871					
4014	Corporate Services - Raytheon	25,565	14,719	944	48			70,628		474	65,064						
4015	Corp Svcs 1013 Capital	7,241	10,535	217	215			18,590		140	18,848						
4298	IT Assets - Raytheon CO/CAD									17	17,167						
4290	IT Assets - Prognosis																
4251	IT Assets - JED																
4255	IT Assets - HMAS																
4256	IT Assets - PowerPlant																
4257	IT Assets - Work Management																
4258	IT Assets SCADA/Other UED/JPS																
4292	IT Assets-CAD																
4299	IT Assets ESF																
4306	IT Assets																
4300	Chief Executive Officer			692			6,008				839						
4401	Gen Counsel & Corp Secretary			498							2,871						
4002	Strategic Initiatives			0					412		31						
4005	Chief Financial Officer			222			2,897				31,988						
4040	Chairman			464							250						
4041	Support Diversity Group			86							837						
4042	Strategic Planning & Analysis			0							0						
4043	Board of Directors Management			259							4						
4090	Environmental			(242)			9				2						
4100	Cap Strud & Analysis-Domestic			23,783		1,843	1,440		5	21	421						
4120	External Communications			1,676							1,058						
4130	Treasurer			31							46						
4131	Records Management			8,599		472	6			253	497						
4132	Investor/Shareholder Relations			188						127	183						
4140	Risk Solutions			27						30	22						
4150	Office of the CFO			3		1,242	70			10	30						
4151	Credit Risk Management			808						7	323						
4175	Accounts Payable			3						117	1,809						
4177	General Ledger			1,530						15	394						
4183	Corp Financial Reporting			6,764		284				21	185						
4185	Tax			82						21	160						
4186	Risk Assessment & Audit Svcs			4						29	99						
4188	ESF Financial Management			5						4	16						
4190	Prognosis Reporting			8						21	137						
4191	System Administration			125													
4192	Tax-Property Team																
4194	Tax- Income Team																
4219	Benefits Administration			75		38				4	4						
4220	Compensation Administration			96						8	1						
4222	Organization Effectiveness			219						16	21						
4223	HR Executive			29						724	93						
4224	Diversity			151						1	286						
4226	HR Ed			44						50	333						
4228	HR People Center			198						25	96						
4229	Business Risk Solutions			51						22	86						
4259	Web Enr Support Team			2						33	21						
4259	Enr Client / Server Services			2						3	206						
4273	Enr Tech / Network Services			35						3	420						
4274	ESF Voice Services			1						37	21						
4275	Enr Information Centers			29		8				37	37						
4285	IT Business Services			60						432	495						
4293	Enr Tech Support Ctr / Svcs			7						22	74						
4293	IT Enr HR Applications									96	4						
4295	Enr Architecture Support Team			2						14	13						
4306	Enr Data Management			2			11				4						
4413	UEJ Accounting Accruals			1							490,038						
4447	GAUG IT Shared Assets			2													
4404	ESF Benefits Reporting			3							3						
4409	Transf/GU Residential Transfer																
4000	Public Affairs																
4000	Grant	81,718	53,835	3,415	53,728	3,099	10,829	7,895	417	2,895	645,801	62	8	400	2	2	12

Regulatory Business Unit - L&P		Statement of ESF Allocated Charges by Depart																1708	
12 Months Ended DECEMBER 31, 2002																		1707	
Name1	ESF																	1705	
Sum of Sum	Total Amt																	1704	
1600	1601	1602	1603	1604	1605	1606	1607	1608	1609	1701	1702	1703	1704	1705	1706	1707	1708		
Description	Air Transport/ Rental Car Exp	Message Rm/MS	Parking Fees	MEALS - 50%	Logging	Entertainment	Other Travel	Uniforms	FICA (OASDI)	Health Insurance	FUTA	SUTA	Medicare	Education/Sem					
4290	82	(5)	36	6	723	(43)		6											
4010	206	51	16	652	280	280	24	102						721					
4014		20		45			4	31						117					
4015	178	40	(80)	3	35		4	30						18					
4246																			
4250																			
4251																			
4253																			
4255																			
4257																			
4258																			
4262																			
4268																			
4308																			
4309	9,010	50	14	1,326	1,850		59							10,774					
4030	2,777	120	20	533	1,363	1	143							11,275					
4322	114	2		16	33		3												
4035	278	21		109	282		22												
4040	3,006	61	48	725	1,134	1,063	505			454				80					
4041	198	55		412	118	5	2							49					
4042																			
4043																			
4000																			
4100	14	6	6	73										15					
4120	21	13	5	108	151		21							3					
4130	1,248	27	6	469	389		35							67					
4131	15			7										50					
4132	1,030	83	1	588	1,991	203	91							185					
4140	1,050	29	29	227	969	2	5							148					
4150	396	23	1	131	96	11	5							5,951					
4151	283	24	3	10	120	9	2							75					
4175														10					
4177																			
4178	56			36										68					
4183	374	38	6	140	430		76							145					
4185	63	14	23	86	103		12							107					
4186	85	20	35	184	194		15							145					
4188	65	2	2	98	47		15							114					
4190	9	2	11	20	67		7												
4191	118	40	5	117	141	7	18												
4192																			
4194	23	13	6	9	49		5							133					
4219	430	4	17	267	190		15							159					
4220	170	28	10	86	62		18							114					
4222														227					
4223	380	20	5	618	85		75							176					
4224	280	32	66	407	174	10	75							12,729					
4228	77	6	6	285		48	1							687					
4229														816					
4236	196	57	19	60	342		6							215					
4259														387					
4268	182	104	28	110	124		25							172					
4273	444	102	233	5	65	228	25							544					
4274														13					
4275	176	72	223	2	114	307	4							244					
4285	178	44	3	438	107		10							472					
4292	101	101	10	77	115		6							224					
4293	82	6	2	108	156		33							929					
4305																			
4306	42	30	78	3	86		3							171					
4473																			
6347																			
4404																			
4409	548,847																		
4030	574,882	1,558	1,351	181	10,524	11,985	1,459	187		454		1,522	443	40,362	40,362	41,771			
Grand Total																			

Regulatory Business Unit - LAP																
Statement of ESF Allocated Charges by Dept																
12 Months Ended DECEMBER 31, 2002																
Name	ESF															
Sum of Sum Total Amt	1700	1710	1711	1712	1713	1715	1716	1717	1718	1719	1723	1724	1725	1726	1727	1729
DeptID	Description	401K Employee	Pension Emph	ESCP	Non-Qualified	Employee Gifts	Benefits Health	Benefits Life	Benefits Educa	Benefits AD&D	Benefits SFAS	Benefits Sugg	Relocation Exp	Benefits Supp	Benefits Resid	Benefits LT & B
4290	IT EN Fin Applications					42	14									
4010	Corporate Services - 20Nth															
4014	Corporate Services - Paydown															
4015	Corp Svcs-1815 Capital															
4246	IT Assets - Raytown CC/CAD															
4250	IT Assets - PeopleSoft															
4251	IT Assets - PeopleSoft															
4253	IT Assets - UED															
4255	IT Assets - HRMS															
4256	IT Assets - PowerPlant															
4257	IT Assets - Work Management															
4258	IT Assets - SCADA/Other UED-LFB															
4262	IT Assets - Cid															
4269	IT Assets - ESF															
4306	IT Assets															
4300	Chief Executive Officer			1,350		112										
4031	Gen Counsel & Comp Secretary			141												
4032	Strategic Initiatives															
4035	Chief Financial Officer					5										
4040	Chairman					121										
4041	Supplier Diversity Group					2										
4042	Strategic Planning & Analysis															
4043	Board of Directors Management															
4090	Environmental															
4100	Cap Struct & Analysis-Domestic					112										
4120	External Communications					45										
4130	Treasury					44										
4131	Records Management															
4132	Investor/Shareholder Relations					20										
4140	Risk Solutions					16										
4150	Office of the DRO					58										
4151	Credit Risk Management					1										
4175	Accounts Payable					186										
4177	General Ledger					1,414										
4179	Payroll					1,226										
4183	Corp Financial Reporting					20										
4185	Tax															
4186	Risk Assessment & Audit Svcs															
4188	ESF Financial Management					4										
4190	PeopleSoft Reporting					600										
4181	Systems Administration					719										
4182	Tax-Property Team															
4194	Tax-Income Team															
4210	Benefits Administration					25										
4220	Compensation Administration															
4232	Organization Effectiveness															
4233	HR Executive					173										
4234	Diversity															
4228	HR-El					267										
4229	HR People Center															
4236	Business Risk Solutions					6										
4259	Web Enl Support Team															
4268	Enl Client / Server Services					15										
4273	Enl Tech / Network Services					3										
4274	ESF Voice Services															
4275	Enl Information Centers															
4285	IT Business Services					48										
4282	Enl Tech Support Ctr / Svcs															
4283	IT EN HR Applications															
4305	Enl Architecture Support Team															
4306	Enl Data Management															
4473	UCU Accounting Accounts															
4347	ENL IT Shared Assets															
4404	ESF Benefits Residual					682	119,090	12,949	3,211	5,739	15,578	636	326	130,835		21,968
4499	TransUCU Residual Transfer															
4690	Public Affairs															
Grav		56,834	40,030	54,125	3,903	5,403	119,107	849	3,211	5,739	15,578	722	9,557	130,605	406,954	21,968

Regulatory Business Unit - LEP																
Statement of ESF Allocated Charges by Depart																
12 Months Ended DECEMBER 31, 2009																
Name	ESF	1730	1731	1738	1739	1800	1801	1802	1803	1804	1810	1811	1817	1819	1821	
		Benefit Empl	Long Term Inc	BENEFITS LO	Benefit Other	Legal Fees	Accounting Ser	Tax Services	Audit Services	Computer Fees	Transfer Agent	Directors Fees	Temp Employee	On-Line Service	Comp Payment	
											Consulting Fee					
4280	IT Ent Fin Applications															
4010	Corporate Services - 2009th					3,080										
4014	Corporate Services - Raytown															
4015	Corp Svcs-1815 Capital				(4)											
4246	IT Assets - Raytown C/CAD															
4250	IT Assets - PeopleSoft															
4251	IT Assets - Fane															
4253	IT Assets - UED															
4255	IT Assets - HR/US															
4256	IT Assets - PowerPlant															
4257	IT Assets - Work Management															
4258	IT Assets-SCADA/Other UED-UPS															
4262	IT Assets-Card															
4289	IT Assets ESF															
4308	IT Assets															
4309	Chief Executive Officer					45,335										
4331	Gen Counsel & Corp Secretary				1,775	(82)										
4332	Strategic Initiatives					481										
4335	Chief Financial Officer				(2,885)	5,938										
4340	Chairman				8	19,338	2,570									
4341	Supplier Diversity Group															
4342	Strategic Planning & Analysis															
4343	Board of Directors Management															
4390	Environmental															
4100	Cap Struct & Analysis-Domestic															
4120	External Communications			(12)												
4130	Treasury															
4131	Records Management															
4132	Investor/Shareholder Relations															
4140	Risk Solutions															
4150	Office of the CFO															
4151	Credit Risk Management															
4175	Accounts Payable															
4177	General Ledger															
4179	Payroll				134											
4183	Corp Financial Reporting						82,900									
4185	Tax					4,580		18,557								
4186	Risk Assessment & Audit Svs															
4188	ESF Financial Management															
4190	PeopleSoft Reporting															
4191	Systems Administration															
4192	Tax-Property Team															
4194	Tax-Income Team															
4219	Benefits Administration															
4220	Compensation Administration															
4222	Organization Effectiveness															
4223	HR Executive															
4224	Charity															
4228	HR-Ent															
4229	HR People Center															
4236	Business Risk Solutions															
4259	Web Ent Support Team															
4268	Ent Client / Server Services															
4273	Ent. Tech / Network Services															
4274	ESF Voice Services															
4275	Ent Information Center															
4285	IT Business Services															
4292	Ent Tech Support Ctr / Svcs															
4293	IT Ent HR Applications															
4295	Ent Architecture Support Team															
4298	Ent Data Management															
4473	UCU Accounting Accruals				0											
8247	ONG IT Shared Assets															
4404	ESF Benefits Residual															
4409	Treas/UCU Residual Transfer															
4490	Public Affairs															
Grand Total		(17,451)	(10,908)	(321,493)	1,004	106,848	86,561	53,619	203,914	1	41,831	263	47,114	19,746	10,190	19,893

Regulatory Business Unit - L&P																		
Statement of ESF Allocated Charges by Dept																		
12 Months Ended DECEMBER 31, 2002																		
Name#	ESF																	
DeptID	Description	1822	1823	1824	1828	1899	1900	1904	1905	1908	1907	1908	1909	2000	2100	2200	2202	
		Contr Payment Broker Insuran		3rd Party Insur		Other Outlets	Magaz/Newspr	Business Gifts	Business Prom	Promotional En	Internal Advert	Trade Shows/C	Other Advert	Depreciation/C	Amortization	Property Tax	City/County Tax	
4290	IT Ent Fin Applications						4											
4010	Corporate Services - 20/Wrth	187			5,028	1,830												
4014	Corporate Services - Raydown	8,182			2,709	430												
4015	Corp Svcs - 1815 Capitol	188			748	49												
4245	IT Assets - Raydown C/C/CAD																	
4250	IT Assets - PeopleSoft																	
4251	IT Assets - Pams																	
4253	IT Assets - UED																	
4255	IT Assets - HRMS																	
4256	IT Assets - PowerPlant																	
4257	IT Assets - Work Management																	
4258	IT Assets - SCADA/Other UED/LRFS																	
4262	IT Assets - Cad																	
4268	IT Assets - ESF																	
4308	IT Assets																	
4330	Chief Executive Officer					3,854												
4431	Gen Counsel & Corp Secretary					4,652												
4432	Strategic Initiatives																	
4435	Chief Financial Officer																	
4040	Chairman																	
4041	Supplier Diversity Group					18,211	211	7										
4042	Strategic Planning & Analysis					439		13										
4043	Board of Directors Management					2												
4050	Environmental					2,138		408										
4100	Cap Strct & Analysis - Domestic																	
4120	External Communications					(1,787)												
4130	Treasury					39,882	6,210											
4131	Records Management					43,313												
4132	Investor/Shareholder Relations					965		3										
4140	Risk Solutions					10,921		115	617									
4150	Office of the CFO			44	864	29												
4151	Credit Risk Management					229												
4175	Accounts Payable					1												
4177	General Ledger																	
4179	Payroll																	
4183	Corp Financial Reporting					5,139												
4185	Tax					54												
4186	Risk Assessment & Audit Svcs					827												
4188	ESF Financial Management					7,868												
4190	PeopleSoft Reporting																	
4191	Systems Administration					3												
4192	Tax Property Team																	
4194	Tax - Income Team																	
4219	Benefits Administration					12,920												
4220	Compensation Administration					10,270												
4222	Organization Effectiveness					4,000												
4223	HR Executive																	
4224	Diversity					202												
4228	HR - Ed					131												
4229	HR People Center					202												
4236	Business Risk Solutions					230												
4259	Web Ent Support Team					5												
4268	Ent Client / Server Services	39				875												
4273	Ent Tech / Network Services	885				609												
4274	ESF Voice Services																	
4275	Ent Information Centers	109				1,957												
4285	IT Business Services					20												
4292	Ent Tech Support Ctr / Svcs					90												
4293	IT Ent App Applications																	
4305	Ent Architecture Support Team																	
4308	Ent Data Management					5												
4473	UCU Accounting Accruals					40												
8347	ONG IT Shared Assets																	
4404	ESF Benefits Residual					264												
4409	Trans/UCU Residual Transfer																	
4000	Public Affairs																	
Grand Total		7,960	44	864	8,485	189,923	6,839	549	712	6,316	59	1,856	387	1,227,688	53,487	53,321		62,754

Regulatory Business Unit - LLP																	
Statement of ESF Allocated Charges by Depart																	
12 Months Ended DECEMBER 31, 2002																	
Name	ESF	2210	2299	2400	2401	2402	2409	2500	2502	2503	2603	2605	2607	2610	2611	2700	
		Real & Person	Other Taxes	Charitable Con	Political Contri	Social & Comm	Other Contribu	Bank and Chev	ARI Sales Prog	Insurance Bond	Other Financi	General Liabli	Property Damag	Auto Liability A	Workers Comp	Workers Comp	Vehicles Fuel
Sum of Sum	Total Amt																
4290	IT Ent Fir Applications																
4010	Corporate Services - Raytown																
4014	Corporate Services - Raytown																
4015	Corp Svcs-18715 Capital																
4248	IT Asses - Raytown COCAD																
4250	IT Asses - PeoplesSoft																
4251	IT Asses-Ferna																
4253	IT Asses - UED																
4255	IT Asses - HRMS																
4256	IT Asses - PowerPlant																
4257	IT Asses - Work Management																
4258	IT Asses-SCADA/Other UED-UP8																
4262	IT Asses-Cad																
4268	IT Asses ESF																
4308	IT Asses																
4330	Chief Executive Officer																
4031	Gen Counsel & Corp Secretary																
4332	Strategic Initiatives																
4333	Chief Financial Officer																
4040	Chairman																
4041	Supplier Diversity Group																
4042	Strategic Planning & Analysis																
4043	Board of Directors Management																
4090	Environmental																
4100	Cap Strucd & Analysis-Domestic																
4120	External Communications																
4130	Treasury																
4131	Risk Management																
4132	Investor/Shareholder Relations																
4140	Risk Solutions																
4150	Office of the CFO																
4151	Credit Risk Management																
4175	Accounts Payable																
4177	General Ledger																
4178	Payroll																
4183	Comp Financial Reporting																
4185	Tax																
4186	Risk Assessment & Audit Svs																
4188	ESF Financial Management																
4190	PeopleSoft Reporting																
4191	Systems Administration																
4192	Tax- Property Team																
4184	Tax- Income Team																
4219	Benefits Administration																
4220	Compensation Administration																
4222	Organization Effectiveness																
4233	HR Executive																
4274	University																
4278	HR-Ent																
4228	HR-Ent																
4229	HR People Center																
4236	Business Risk Solutions																
4259	Web Ent Support Team																
4268	Ent Client / Server Services																
4273	Ent. Tech / Network Services																
4274	ESF Voice Services																
1275	Ent Information Centers																
4285	IT Business Services																
4292	Ent Tech Support Ctr / Svcs																
4293	IT Ent HR Applications																
4306	Ent Architecture Support Team																
4473	UCU Accounting Accruals																
6347	GING IT Shared Assets																
4404	ESF Benefits Residual																
4489	Trans/UCU Residual Transfer																
4080	Public Affairs																
Grand Total																	

Regulatory Business Unit - L&P												
Statement of ESF Allocated Charges by Depart												
12 Months Ended DECEMBER 31, 2002												
Name#	ESF											
Sum of Sum Total Amt												
DeptID	Description	2701	2702	2704	2706	2706	2706	2706	2706	2706	2706	2706
		Vehicle Maint & Vehicle Insur										
		18	20	3	58							
		IT Ent Fin Applications	Corporate Services - 20W9th	Corporate Services - Raytown	Corp Svcs-1815 Capital	IT Assets - Raytown CC/CAD	IT Assets - Peoplesoft	IT Assets - FAME	IT Assets - UED	IT Assets - HRMS	IT Assets - PowerPlant	IT Assets - Work Management
		4290	4010	4014	4015	4248	4290	4251	4253	4255	4256	4258
		4298	4300	4301	4302	4303	4304	4305	4306	4307	4308	4309
		4310	4311	4312	4313	4314	4315	4316	4317	4318	4319	4320
		4321	4322	4323	4324	4325	4326	4327	4328	4329	4330	4331
		4332	4333	4334	4335	4336	4337	4338	4339	4340	4341	4342
		4343	4344	4345	4346	4347	4348	4349	4350	4351	4352	4353
		4354	4355	4356	4357	4358	4359	4360	4361	4362	4363	4364
		4365	4366	4367	4368	4369	4370	4371	4372	4373	4374	4375
		4376	4377	4378	4379	4380	4381	4382	4383	4384	4385	4386
		4387	4388	4389	4390	4391	4392	4393	4394	4395	4396	4397
		4398	4399	4400	4401	4402	4403	4404	4405	4406	4407	4408
		4409	4410	4411	4412	4413	4414	4415	4416	4417	4418	4419
		4420	4421	4422	4423	4424	4425	4426	4427	4428	4429	4430
		4431	4432	4433	4434	4435	4436	4437	4438	4439	4440	4441
		4442	4443	4444	4445	4446	4447	4448	4449	4450	4451	4452
		4453	4454	4455	4456	4457	4458	4459	4460	4461	4462	4463
		4464	4465	4466	4467	4468	4469	4470	4471	4472	4473	4474
		4475	4476	4477	4478	4479	4480	4481	4482	4483	4484	4485
		4486	4487	4488	4489	4490	4491	4492	4493	4494	4495	4496
		4497	4498	4499	4500	4501	4502	4503	4504	4505	4506	4507
		4508	4509	4510	4511	4512	4513	4514	4515	4516	4517	4518
		4519	4520	4521	4522	4523	4524	4525	4526	4527	4528	4529
		4530	4531	4532	4533	4534	4535	4536	4537	4538	4539	4540
		4541	4542	4543	4544	4545	4546	4547	4548	4549	4550	4551
		4552	4553	4554	4555	4556	4557	4558	4559	4560	4561	4562
		4563	4564	4565	4566	4567	4568	4569	4570	4571	4572	4573
		4574	4575	4576	4577	4578	4579	4580	4581	4582	4583	4584
		4585	4586	4587	4588	4589	4590	4591	4592	4593	4594	4595
		4596	4597	4598	4599	4600	4601	4602	4603	4604	4605	4606
		4607	4608	4609	4610	4611	4612	4613	4614	4615	4616	4617
		4618	4619	4620	4621	4622	4623	4624	4625	4626	4627	4628
		4629	4630	4631	4632	4633	4634	4635	4636	4637	4638	4639
		4640	4641	4642	4643	4644	4645	4646	4647	4648	4649	4650
		4651	4652	4653	4654	4655	4656	4657	4658	4659	4660	4661
		4662	4663	4664	4665	4666	4667	4668	4669	4670	4671	4672
		4673	4674	4675	4676	4677	4678	4679	4680	4681	4682	4683
		4684	4685	4686	4687	4688	4689	4690	4691	4692	4693	4694
		4695	4696	4697	4698	4699	4700	4701	4702	4703	4704	4705
		4706	4707	4708	4709	4710	4711	4712	4713	4714	4715	4716
		4717	4718	4719	4720	4721	4722	4723	4724	4725	4726	4727
		4728	4729	4730	4731	4732	4733	4734	4735	4736	4737	4738
		4739	4740	4741	4742	4743	4744	4745	4746	4747	4748	4749
		4750	4751	4752	4753	4754	4755	4756	4757	4758	4759	4760
		4761	4762	4763	4764	4765	4766	4767	4768	4769	4770	4771
		4772	4773	4774	4775	4776	4777	4778	4779	4780	4781	4782
		4783	4784	4785	4786	4787	4788	4789	4790	4791	4792	4793
		4794	4795	4796	4797	4798	4799	4800	4801	4802	4803	4804
		4805	4806	4807	4808	4809	4810	4811	4812	4813	4814	4815
		4816	4817	4818	4819	4820	4821	4822	4823	4824	4825	4826
		4827	4828	4829	4830	4831	4832	4833	4834	4835	4836	4837
		4838	4839	4840	4841	4842	4843	4844	4845	4846	4847	4848
		4849	4850	4851	4852	4853	4854	4855	4856	4857	4858	4859
		4860	4861	4862	4863	4864	4865	4866	4867	4868	4869	4870
		4871	4872	4873	4874	4875	4876	4877	4878	4879	4880	4881
		4882	4883	4884	4885	4886	4887	4888	4889	4890	4891	4892
		4893	4894	4895	4896	4897	4898	4899	4900	4901	4902	4903
		4904	4905	4906	4907	4908	4909	4910	4911	4912	4913	4914
		4915	4916	4917	4918	4919	4920	4921	4922	4923	4924	4925
		4926	4927	4928	4929	4930	4931	4932	4933	4934	4935	4936
		4937	4938	4939	4940	4941	4942	4943	4944	4945	4946	4947
		4948	4949	4950	4951	4952	4953	4954	4955	4956	4957	4958
		4959	4960	4961	4962	4963	4964	4965	4966	4967	4968	4969
		4970	4971	4972	4973	4974	4975	4976	4977	4978	4979	4980
		4981	4982	4983	4984	4985	4986	4987	4988	4989	4990	4991
		4992	4993	4994	4995	4996	4997	4998	4999	5000	5001	5002
		5003	5004	5005	5006	5007	5008	5009	5010	5011	5012	5013
		5014	5015	5016	5017	5018	5019	5020	5021	5022	5023	5024
		5025	5026	5027	5028	5029	5030	5031	5032	5033	5034	5035
		5036	5037	5038	5039	5040	5041	5042	5043	5044	5045	5046
		5047	5048	5049	5050	5051	5052	5053	5054	5055	5056	5057
		5058	5059	5060	5061	5062	5063	5064	5065	5066	5067	5068
		5069	5070	5071	5072	5073	5074	5075	5076	5077	5078	5079
		5080	5081	5082	5083	5084	5085	5086	5087	5088	5089	5090
		5091	5092	5093	5094	5095	5096	5097	5098	5099	5100	5101
		5102	5103	5104	5105	5106	5107	5108	5109	5110	5111	5112
		5113	5114	5115	5116	5117	5118	5119	5120	5121	5122	5123
		5124	5125	5126	5127	5128	5129	5130	5131	5132	5133	5134
		5135	5136	5137	5138	5139	5140	5141	5142	5143	5144	5145
		5146	5147	5148	5149	5150	5151	5152	5153	5154	5155	5156
		5157	5158	5159	5160	5161	5162	5163	5164	5165	5166	5167
		5168	5169	5170	5171	5172	5173	5174	5175	5176	5177	5178
		5179	5180	5181	5182	5183	5184	5185	5186	5187	5188	5189
		5190	5191	5192	5193	5194	5195	5196	5197	5198	5199	5200
		5201	5202	5203	5204	5205	5206	5207	5208	5209	5210	5211
		5212	5213	5214	5215	5216	5217	5218	5219	5220	5221	5222
		5223	5224	5225	5226	5227	5228	5229	5230	5231	5232	5233
		5234	5235	5236	5237	5238	5239	5240	5241	5242	5243	5244
		5245	5246	5247	5248	5249	5250	5251	5252	5253	5254	5255
		5256	5257	5258	5259	5260	5261	5262	5263	5264	5265	5266
		5267	5268	5269	5270	5271	5272	5273	5274	5275	5276	5277
		5278	5279	5280	5281	5282	5283	5284	5285	5286	5287	5288
		5289	5290	5291	5292	5293	5294					



Regulatory Business Unit - LAP Statement of ESF Allocated Charge by Dept 12 Months Ended DECEMBER 31, 2002												
Name	ESF											
Sum of Sum	Total Amt											
DeptID	Description	9200	9201	9202	9203	9204	9205	9210	9211	9212	9220	Grand Total
		FDC Load Cont	FDC Load HR	FDC Load End	FDC Load T	FDC Load M	FDC Load A	FDC ESF Alloc	FDC ESF Alloc	FDC ESF Alloc	FDC USBU Alloc	
4290	IT Ent Fin Applications	12	2	0	3	21	3				153	107,539
4014	Corporate Services - 20W09h	(26,416)										700,266
4014	Corporate Services - Raytown											344,189
4013	Corp Svcs-1615 Capital							0				144,927
4246	IT Assets - Playdown CCRCAD											160,713
4250	IT Assets - PeopleSoft											489,003
4251	N Assets - Fame											190,756
4253	IT Assets - UED											540,544
4255	IT Assets - HRMS											51,222
4256	IT Assets - PowerPlant											19,804
4257	IT Assets - Work Management											25,467
4258	IT Assets - SCAD/Other UED-UPS											92,374
4262	IT Assets - Card											109,993
4269	IT Assets - ESF						(8,528)					275,936
4308	IT Assets											14,247
4300	Chief Executive Officer											14,247
4031	Gen Counsel & Corp Secretary							14				143,124
4032	Strategic Initiatives							15				111,967
4035	Chief Financial Officer							128				18,010
4040	Chairman											71,763
4041	Supplier Diversity Group											183,261
4042	Strategic Planning & Analysis											231
4043	Board of Directors Management											16,001
4090	Environmental											59,981
4100	Cap Struct & Analysis-Domestic											4,903
4120	External Communications											12,002
4130	Treasury											154,939
4131	Records Management											365,372
4132	Investor/Shareholder Relations											17,090
4140	Risk Solutions											110,722
4150	Office of the CRO							74				153,471
4151	Credit Risk Management											19,983
4175	Accounts Payable								3			9,362
4177	General Ledger											44,400
4179	Payroll											35,689
4183	Corp Financial Reporting											59,003
4185	Tax											321,369
4186	Risk Assessment & Audit Svcs											46,870
4188	ESF Financial Management											46,870
4190	PeopleSoft Reporting											14,122
4191	Systems Administration											52,504
4192	Tax - Property Team											17,000
4194	Tax - Income Team											23,802
4219	Benefits Administration											2,660
4220	Compensation Administration											78,195
4222	Organization Effectiveness											23,233
4223	HR Executive											45,851
4224	Diversity											34,861
4228	HR-ESF											64,176
4229	HR People Center											19,805
4238	Business Risk Solutions											22,347
4259	Web Ent Support Team											76,246
4269	Ent Client / Service Services											17,263
4273	Ent Tech / Network Services											20,599
4274	ESF Voice Services											32,245
4275	Ent Information Centers											443,746
4285	Ent Business Services											33,005
4292	Ent Tech Support Ctr / Svcs											199,810
4293	IT Ent HR Applications											374
4305	Ent Architecture Support Team											41,543
4306	Ent Data Management											23,805
4317	ENR IT Shared Assets											105,736
4347	ENR Accounting Accounts											13,317
4404	ESF Benefits Financial											9,524
4409	TransUCU Pledgual Transfer											1,064,485
4600	Public Affairs											156
Grand		(26,378)	(5,599)	(153)	(22,061)	(16,764)	(8,518)	359	14	5	1,817	8,164,783

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Department by Resource																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		Resource		Description2												
DeptID	Description	1000	1001	1002	1003	1006	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099
		Labor Over	Labor Straight	Lbr Straight T	Bonus/Comm	Labor Over	Incentive	Severance	LT Incentive	Tax Fringe B	Labor Standb	Labor Standb	Labor Callout	Labor Callout	Payroll Other	Labor Other
1026	UPS-General	0	2,223	2,517		236										
1029	Production		148,100		482	227	1,050	6,666								
1039	Wholesale Customer SvcsA		209,996				538	11,497								
1042	Regulated Mktg&DispatchA		456,421	(4,720)		83	(5,539)									5,070
1043	Regulated Power Group		203,041				2,783			268						
1044	Fuel and Purchased PowerA		162,489				(0)	35,053								
1056	Trade AdministrationA		51,194					1,764								
1057	Financial Mgmt-UPS		103,777					8,786								
2301	GSS Planning & Operations		1,026					4,262								
2303	GSS Financial Accounting		24,490					36								
2304	GSS General Allocation		27,520													
2308	GSS Administration		1,355			18										
2309	GSS Cost Management		1,039					73								
2312	Gss Pept		4,594													
2313	GSS Williams Pipeline		12,909													
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		1,801					10,795								
4474	UED Accounting Accruals		114,538					103,851							13,411	
4475	UPS Accounting Accruals		(23,452)							(4,004)						
5001	Elec Trans Ops-MO/SJ Gen		87,287													
5002	Elec Trans Ops-ROW-MO/CO/KS		16,965													
5023	Elec Trans Business Ops-Genl		95,398													6,131
5028	Transmission Eng MO-Gen		63,661													
5030	Systems Operations_MO General	807	475,457	15,484		181								64		
5032	Transmission Ops MO-Gen		61,082													
5038	SCADA - General		29,143													
5080	V P Transmission Svcs		63,267			61	(0)	11,987		411						
5083	Business Ops - Energy Delivery		58,527		2,670	48		24,561								
5090	Energy Del Products & Services		10,691					12,092								
5100	VP of Network Management		27,806					0								
5130	MO Elec Business Support		45,009													
5190	General KS/CO/MO Gas Assets		14,756					10,790								
5250	MO Elec Engineering Service		63,462													
5251	MO Electric Planning & Design		655,391	23,534	2,143	73										
5252	UED Gas Planning & Design		27,562			10		5,363								
5253	MO Electric Standards		85,317													
5254	Network Gas Stds & Safety Trng		18,879			234		1,855								
5255	Forestry MO/CO/KS		26,720													
5257	UED Gas Technical Support		9,091					1,984								
5260	Safety & Tech Trng-USU		59,073		417	531		19,612								
5304	VP of Network Operations		118,610		3,654		(0)	145,797		3,819						
5305	Net Ops Work Management		46,565	3,648												
5352	General MO Elec Ntwrk Ops		81,121													
5360	General Elec Measurement		52,774													
5361	Warrensburg Meter Shop	501	16,090	29,098												
5362	Field Metering Services	8,634	605	153,760									630			
5370	General Substation Maintenance		27,303													
5379	VP - Gas Field Operations		4,980													
5381	Gen Gas Ntwrk Ops MO/KS/CO		17,364													
5405	General MO Gas Networks		6,446			134										
5490	General Gas Measurement		8,424													
5491	Small Volume Repair (CB)		5,252					172								
5492	Large Volume/Warehouse (CB)		7,896			363										
5493	Field Measurement	179	25,099	6,042		579		2,082								
5494	Measurement Information		3,550										12	4		3
5550	Gen MM-Combo Gas & Electric		32,754		287		0	11,507								
5559	Manager of Mts-MO		79,806		72	8										

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1100	1101	1104	1106	1109	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208
DeptID	Description	Materials Stor	Materials Pur	Materials Sm	Purchase Lar	Purchase Off	Other Mater	Local Phone	Long Distance	Cellular Phon	Pagers	Phone System	Data Commu	Commun Equ	Radio Equipm	Voice Tech H
1026	UPS-General															
1029	Producton		267				124		(1)	1,493	17					
1039	Wholesale Customer SvcsA								273	1,038	446					
1042	Regulated Mktg&DispatchA							815	289	358	295		578			
1043	Regulated Power Group							80	590	(1)	32					31
1044	Fuel and Purchased PowerA								59	77						
1056	Trade AdministrationA															
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations							4	93	15						
2303	GSS Financial Accounting															
2304	GSS General Allocation		48					12	122	126	105					
2308	GSS Administration							121	12	6		517				
2309	GSS Cost Management								19							923
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen				400				283	260	147					
5002	Elec Trans Ops-ROW-MO/CO/KS				5,548					156	116					
5023	Elec Trans Business Ops-Genl									222	140					
5028	Transmission Eng MO-Gen						77		52	696						
5030	Systems Operations_MO General			1,475			14		111	743	74					
5032	Transmission Ops MO-Gen			341					189	133	38					
5038	SCADA - General									43						
5080	V P Transmission Svcs						91		131	322	117					
5083	Business Ops - Energy Delivery						5		100	(25)						
5090	Energy Del Products & Services								15	112						
5100	VP of Network Management								16	135						
5130	MO Elec Business Support								147	101	30					
5190	General KS/CO/MO Gas Assats										52					
5250	MO Elec Engineering Service								101	24						
5251	MO Electric Planning & Design		1,591	32					512	1,427	896					
5252	UED Gas Planning & Design						0		27	132	10					
5253	MO Electric Standards						304									
5254	Network Gas Stds & Safety Trng			12		74	3			22						
5255	Forestry MO/CO/KS				11				(119)	344	(75)					
5257	UED Gas Technical Support			1			342		8	13	9					
5260	Safety & Tech Trng-USU		3			4,110	7		57	369	78					
5304	VP of Network Operations		16						9	244	93					
5305	Net Ops Work Management	42								24	121				116	
5352	General MO Elec Nwrk Ops		163							445	132					
5360	General Elec Measurement							302	110	744	294					
5361	Warrensburg Meter Shop		10,829	46			451				80					
5362	Field Metering Services		3,106	175			2,817		302	2,163	387					
5370	General Substation Maintenance									816	130					
5379	VP - Gas Field Operations						1			33						
5381	Gen Gas Nwrk Ops MO/KS/CO									33						
5405	General MO Gas Networks								7							
5490	General Gas Measurement		371				7		4	44						
5491	Small Volume Repair (CB)		66				984									
5492	Large Volume/Warehouse (CB)		139				1,049			30						
5493	Field Measurement		325	82			4,170		4	627	59					
5494	Measurement Information		3							4						
5550	Gen MM-Combo Gas & Electric						1			70	110					
5559	Manager of Mts-MO		52							145	144					

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
	1209	1212	1213	1214	1215	1216	1217	1218	1219	1221	1222	1223	1225	1226	1228	
DeptID	Description	Voice Tech S	Toll Free, Dec	Toll Free, Swi	Calling Card	Directory List	Directory Ass	Long Distance	Long Distance	Premium Call	SCADA Comr	Radio Commu	Voice Networ	TeleConferen	Local Exchan	Radio Tower
1028	UPS-General															
1029	Production															
1039	Wholesale Customer SvcsA													853		
1042	Regulated Mktg&DispatchA													367		
1043	Regulated Power Group													118	376	
1044	Fuel and Purchased PowerA													30		
1056	Trade AdministrationA													84		
1057	Financial Mgmt-UPS													8		
2301	GSS Planning & Operations													18		
2303	GSS Financial Accounting													17		
2304	GSS General Allocation													6		
2308	GSS Administration							200							1,127	
2309	GSS Cost Management															
2312	Gss Papi															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													775		
5002	Elec Trans Ops-ROW-MO/CO/KS															
5023	Elec Trans Business Ops-Genl													87		
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs													459		
5083	Business Ops - Energy Delivery													318		
5090	Energy Del Products & Services													41		
5100	VP of Network Management													185		
5130	MO Elec Business Support													96		
5190	General KS/CO/MO Gas Assets													65		
5250	MO Elec Engineering Service													39		
5251	MO Electric Planning & Design															
5252	UED Gas Planning & Design															
5253	MO Electric Standards													529		
5254	Network Gas Stds & Safety Tmg													5		
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support													4		
5260	Safety & Tech Tmg-USU															
5304	VP of Network Operations													448		
5305	Net Ops Work Management															
5352	General MO Elec Ntwk Ops													2,555		
5360	General Elec Measurement													27		
5361	Warrensburg Meter Shop								508							
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations													28		
5381	Gen Gas Ntwk Ops MO/KS/CO													90		
5405	General MO Gas Networks								153							
5490	General Gas Measurement													43		
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement													28		
5494	Measurement Information													1		
5550	Gen MM-Combo Gas & Electric		31											44		
5559	Manager of Mts-MO															

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1229	1230	1299	1300	1301	1302	1303	1304	1309	1310	1311	1399	1400	1401	1402
		Mobile Radio	Cellular Data	Other Comm	Mainframe Ha	Software Cos	PC Supplies	Computer Eq	Comp Wrkstn	Printer Hrdwr	WINTEL Serv	MidrangeSer	Other IT Cost	Ind Dues/Fee	Ind Dues/Fee	Maps Charts
1026	UPS-General															
1029	Production							221						129		
1039	Wholesale Customer SvcsA					1,485	62		980					445	216	
1042	Regulated Mktg&DispatchA		5			1,165	445		38					125	212	
1043	Regulated Power Group						21							633		
1044	Fuel and Purchased PowerA					733			224							
1056	Trade AdministrationA								20							
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations					1,905								260		
2303	GSS Financial Accounting								3					38		
2304	GSS General Allocation					729								461	4	
2308	GSS Administration					4								61		
2309	GSS Cost Management													30		
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen													451		
5002	Elec Trans Ops-ROW-MO/CO/KS													1		22
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General															
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs			9		74	31		263						38	
5083	Business Ops - Energy Delivery					37								55		
5090	Energy Del Products & Services															
5100	VP of Network Management													20		
5130	MO Elec Business Support								284							
5190	General KS/CO/MO Gas Assets								25							
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design					339								698		
5252	UED Gas Planning & Design					5							1,398	27	4	
5253	MO Electric Standards													107		
5254	Network Gas Stds & Safety Trng					76								148	2	40
5255	Forestry MO/CO/KS													12		
5257	UED Gas Technical Support													4	8	
5260	Safety & Tech Trng-USU					179			102					1,232	6	
5304	VP of Network Operations					122			619					261		
5305	Nat Ops Work Management								22							
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services													18		
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO								34							
5405	General MO Gas Networks															
5490	General Gas Measurement													10	35	10
5491	Small Volume Repair (CB)															
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement								89						286	
5494	Measurement Information		19	1												
5550	Gen MM-Combo Gas & Electric					2,206			168					4		
5559	Manager of Mts-MO							18	647							

Regulatory Business Unit MPS		Statement of IBU Allocated Charges by Dep														
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
Dept/ID	Description	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1416	1417	1419
		Office and Wa	Postage and	Utilities	Janitorial Ser	Equipment &	Office and Eq	Security Expe	Safety and M	Printing Expe	Cash Over an	Co Dues/Fees	Co Dues/Fees	Economic Dev	Office Rent/Le	MEALS for Bu
1026	UPS-General									32						
1029	Production		94						599	60						163
1039	Wholesale Customer SvcsA	656	154							85		5,849				785
1042	Regulated Mktg&DispatchA	1,463	140			401				340						597
1043	Regulated Power Group	2,550	47							43						796
1044	Fuel and Purchased PowerA		126							390						108
1056	Trade AdministrationA	18	6													99
1057	Financial Mgmt-UPS		8							23						11
2301	GSS Planning & Operations	69	21			67									33	139
2303	GSS Financial Accounting	1														80
2304	GSS General Allocation	1,832	466	22		568	148			33					20,650	967
2308	GSS Administration	263	29			72					22				42	100
2309	GSS Cost Management	69	23			61									30	22
2312	Gss Papl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen	4,215								205						155
5002	Elec Trans Ops-RQW-MO/CO/KS		107							44		99				13
5023	Elec Trans Business Ops-Genl	9			4,035					3						
5028	Transmission Eng MO-Gen															
5030	Systems Operations MO General		571	643	7,849	9,290	4,455			14						137
5032	Transmission Ops MO-Gen			6												6
5038	SCADA - General									10						13
5080	V P Transmission Svcs	610	124							611		916				67
5083	Business Ops - Energy Delivery		12							16						26
5090	Energy Del Products & Services															8
5100	VP of Network Management									15		532				31
5130	MO Elec Business Support		3							363						8
5190	General KS/CO/MO Gas Assets		36													
5250	MO Elec Engineering Service		2							61						
5251	MO Electric Planning & Design	2,375	297	15			445			268						90
5252	UED Gas Planning & Design		25							6						
5253	MO Electric Standards	15	212							79						
5254	Network Gas Sids & Safety Trng	159	195	10		187				1,159						14
5255	Forestry MO/CO/KS		31							1,407						
5257	UED Gas Technical Support		12	41	20			4		1,235						
5260	Safety & Tech Trng-USU	365	133			28			860	1,406		47				311
5304	VP of Network Operations	518	5							157						555
5305	Net Ops Work Management		9							19						38
5352	General MO Elec Ntwrk Ops	950	85							45						253
5360	General Elec Measurement	269	22				49									
5361	Warrensburg Meter Shop	40	330				71		65							
5362	Field Metering Services		3,553							796						
5370	General Substation Maintenance															12
5379	VP - Gas Field Operations		1													1
5381	Gen Gas Ntwrk Ops MO/KS/CO									9						4
5405	General MO Gas Networks															46
5490	General Gas Measurement		6	908	450	320		14	18	4						41
5491	Small Volume Repair (CB)		1							23		17				1
5492	Large Volume/Warehouse (CB)	1	239	81					1							4
5493	Field Measurement		9	(820)	32	39			23	30						35
5494	Measurement Information		14	83												
5550	Gen MM-Combo Gas & Electric	7	44		5											70
5559	Manager of Mts-MO	1,854	30							206						

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
Dept/D	Description	1420	1499	1503	1600	1601	1602	1603	1604	1605	1606	1607	1608	1698	1699	1701
		Corporate Ass	Other Office	Ins Workers	Air Transport	Rental Car Ex	Mileage Reim	Parking Fees	MEALS - 50%	Lodging	Entertainment	Entertain Cus	Transportation	Unused Airlin	Other Travel	Uniforms
1026	UPS-General		(286)													
1029	Production		2,330		447	400	3,655	15	1,682	2,402						145
1039	Wholesale Customer SvcsA		6,101		3,737	1,139	2,392	221	1,668	5,218	1,167					123
1042	Regulated Mktg&DispatchA		931		1,420	456	749	90	584	1,402	62					89
1043	Regulated Power Group		187		1,086	252	2,038	50	2,479	876	319					6
1044	Fuel and Purchased PowerA		9		941	71	412	45	370	1,011	24					19
1056	Trade AdministrationA		21		141		43	7	105	648						
1057	Financial Mgmt-UPS		10				89		47		125					
2301	GSS Planning & Operations		144		317	209	3	7	34	73	6					
2303	GSS Financial Accounting		10		23	11	59		157	51						1
2304	GSS General Allocation		218		860	268	402	49	452	686	48					31
2308	GSS Administration		90				2		39	21						
2309	GSS Cost Management					9	0	0								
2312	Gas Pepl															
2313	GSS Williams Pipeline				384	4	85		21	49						10
4402	UED Benefits Residual															
4403	UPS Benefits Residual															
4420	GSS Benefits Residual															
4452	GSS Accounting Accruals		180													
4474	UED Accounting Accruals		2,330													(31,480)
4475	UPS Accounting Accruals		870													
5001	Elec Trans Ops-MO/SJ Gen		796		164	101	1,657	18	1,257	419						18
5002	Elec Trans Ops-ROW-MO/CO/KS		23		127		1,718	20	325	373						
5023	Elec Trans Business Ops-Genl		2,207		3,028	1,569	3,187	133	1,571	2,769						17
5028	Transmission Eng MO-Gen		114				354		365	115						48
5030	Systems Operations, MO General		1,404		1,273	330	3,093	98	583	798						5
5032	Transmission Ops MO-Gen		14				1,305		173		67					
5038	SCADA - General		16		454	59	1,180	21	476	1,154						32
5080	V P Transmission Svcs		121		1,470	558	798	77	2,246	1,596	663			(50)		163
5083	Business Ops - Energy Delivery		331		583	126	579	41	287	864	3					5
5090	Energy Del Products & Services		29				535		65	92						39
5100	VP of Network Management		219		213	103	249	10	402	151						3
5130	MO Elec Business Support						643		355							236
5190	General KS/CO/MO Gas Assets		91		133		514	4	231	182						4
5250	MO Elec Engineering Service		1,159				132		249	12						1
5251	MO Electric Planning & Design		372		184	504	17,259		2,083	881						103
5252	UED Gas Planning & Design		193		110	73	712	10	283	319						16
5253	MO Electric Standards		4,379		197	438	157	13	309	493						385
5254	Network Gas Stds & Safety Trng		555			20	123		191	270						(1)
5255	Forestry MO/CO/KS		150			14	1,087	23	529	187						(17)
5257	UED Gas Technical Support		87		140	73	327	6	118	250						6
5260	Safety & Tech Trng-USU		2,082		581	629	4,332	25	2,269	1,899						21
5304	VP of Network Operations		899		2,462	400	1,138	195	1,184	2,683						418
5305	Net Ops Work Management		64		940	1,429	380	78	1,742	2,088	33					87
5352	General MO Elec Ntwrk Ops						1,329		292							1,677
5360	General Elec Measurement		421				1,760		578	229						11
5361	Warrensburg Meter Shop						243		327	138						
5362	Field Metering Services		218													708
5370	General Substation Maintenance		51		3,933	338	2,597	12	1,337	2,287						1,860
5379	VP - Gas Field Operations		23		27		60	0	20	45						0
5381	Gen Gas Ntwrk Ops MO/KS/CO				32		773	4	285	290						14
5405	General MO Gas Networks						459		169	519						
5490	General Gas Measurement		317		6		60	1	8	99						
5491	Small Volume Repair (CB)		9				11	0	1	4						2
5492	Large Volume/Warehouse (CB)								129	210						62
5493	Field Measurement		10		123	104	134	3	640	1,224						19
5494	Measurement Information		18						1							321
5550	Gen MM-Combo Gas & Electric		427		362	34	223	20	617	166						
5559	Manager of Mts-MO		81		229	115	1,233	28	1,215	412						18

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dept																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt		1702	1704	1705	1706	1707	1708	1709	1710	1711	1712	1713	1715	1716	1717	1718
DeptID	Description	FICA (OASDI)	FUTA	SUTA	Medicare	Other Payroll	Education/Se	401K Employ	Pension Emp	ESCP	Non Qualified	Employee GI	Benefits Heal	Benefits Life	Benefits Educ	Benefits AD&
1026	UPS-General						460									
1029	Production						2,178									
1039	Wholesale Customer SvcsA						3,983				874	111				
1042	Regulated Mktg&DispatchA						2,871				82	153				
1043	Regulated Power Group						718					7,000				
1044	Fuel and Purchased PowerA						1,191				1,213					
1056	Trade AdministrationA						691									
1057	Financial Mgmt-UPS						349									
2301	GSS Planning & Operations															
2303	GSS Financial Accounting						95									
2304	GSS General Allocation						312									
2308	GSS Administration												51			
2309	GSS Cost Management															
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual							535,257		267,621		24,827	1,208,868	36,985	26,158	7,481
4403	UPS Benefits Residual							98,576		46,959		4,822	173,888	5,933	7,978	1,508
4420	GSS Benefits Residual							8,314	6,408	4,223			18,745	466	273	84
4452	GSS Accounting Accruals	9,132	166	80	2,412	(12,028)										
4474	UED Accounting Accruals	682,805	13,214	7,783	176,502	(852,310)										
4475	UPS Accounting Accruals	97,877	1,665	480	36,125	(91,654)										
5001	Elec Trans Ops-MO/SJ Gen						231				1,243					
5002	Elec Trans Ops-ROW-MO/CO/KS						226									
5023	Elec Trans Business Ops-Genl						1,326									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						781						8			
5032	Transmission Ops MO-Gen															
5038	SCADA - General						7									
5080	V P Transmission Svcs						3,410				1,868	16				
5083	Business Ops - Energy Delivery						77									
5090	Energy Del Products & Services															
5100	VP of Network Management															
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						143									
5250	MO Elec Engineering Services															
5251	MO Electric Planning & Design						25					90				
5252	UED Gas Planning & Design						27						5			
5253	MO Electric Standards						786									
5254	Network Gas Stds & Safety Trng													2		
5255	Forestry MO/CO/KS															
5257	UED Gas Technical Support						8						2			
5260	Safety & Tech Trng-USU						566					59				
5304	VP of Network Operations															
5305	Net Ops Work Management						1,395									
5352	General MO Elec Ntwrk Ops											525				
5360	General Elec Measurement						43						6			
5361	Warrensburg Meter Shop															
5362	Field Metering Services						90									
5370	General Substation Maintenance						8									
5379	VP - Gas Field Operations						47									
5381	Gen Gas Ntwrk Ops MO/KS/CO						175									
5405	General MO Gas Networks						31									
5490	General Gas Measurement						63									
5491	Small Volume Repair (CB)						39									
5492	Large Volume/Warehouse (CB)															
5493	Field Measurement						3									
5494	Measurement Information												1			
5550	Gen MM-Combo Gas & Electric						135					11				
5559	Manager of Mts-MO						449									

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1719	1723	1724	1725	1726	1727	1729	1730	1731	1798	1799	1800	1801	1802	1803
		Benefits SFA	Benefits Sugg	Relocation Ex	Benefits Supt	Benefits Rest	Benefits LT &	Benefits Grea	Benefits Emp	Long Term In	BENEFITS LO	Benefits Othe	Legal Fees	Accounting S	Tax Services	Audit Services
1026	UPS-General												364			
1029	Production												45,960			
1039	Wholesale Customer SvcsA							316					14,624			
1042	Regulated Mktg&DispatchA		81	24,800				1,179				5				
1043	Regulated Power Group							278					18,704			
1044	Fuel and Purchased PowerA		40	11,078									455			
1056	Trade AdministrationA							351				5				
1057	Financial Mgmt-UPS															
2301	GSS Planning & Operations			240				55								
2303	GSS Financial Accounting							117				8		1,227		
2304	GSS General Allocation							97				40	27,373			
2306	GSS Administration							29								
2309	GSS Cost Management							29								
2312	Gss Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual				76,684		23,053		(272,302)		(2,481,763)		3,922			2,486
4403	UPS Benefits Residual				(22,330)		4,024		(47,512)		(411,350)		566			336
4420	GSS Benefits Residual	807					337		(6,818)		(35,217)		54			47
4452	GSS Accounting Accruals						374									
4474	UED Accounting Accruals					359,946				0		0				
4475	UPS Accounting Accruals									(7,037)						
5001	Elec Trans Ops-MO/SJ Gen												655			
5002	Elec Trans Ops-ROW-MO/CO/KS												9,380			
5023	Elec Trans Business Ops-Genl		21	12,712									16,222			
5028	Transmission Eng MO-Gen							53				34				
5030	Systems Operations_MO General		316	13,469				53				5				
5032	Transmission Ops MO-Gen		55					55								
5038	SCADA - General															
5080	V P Transmission Svcs							223								
5083	Business Ops - Energy Delivery							45				1,955	30,152	1,330		
5090	Energy Del Products & Services			590				19								
5100	VP of Network Management															
5130	MO Elec Business Support							53				197	41,050			
5190	General KS/CO/MO Gas Assats															
5250	MO Elec Engineering Service							13								
5251	MO Electric Planning & Design		388					923				162				
5252	UED Gas Planning & Design		13					28								
5253	MO Electric Standards							40								
5254	Network Gas Stds & Safety Trng		1										158			
5255	Forestry MO/CO/KS							32								
5257	UED Gas Technical Support		10					72								
5260	Safety & Tech Trng-USU		9					1,292								
5304	VP of Network Operations							123				1,060	41,043			
5305	Net Ops Work Management		24					66								
5352	General MO Elec Ntwrk Ops							710					26,343			
5360	General Elec Measurement		26					32								
5361	Warrensburg Meter Shop		113	3,037				32				23				
5362	Field Metering Services		295					171				1,956				
5370	General Substation Maintenance		25					389								
5379	VP - Gas Field Operations							82				175	627			
5381	Gen Gas Ntwrk Ops MO/KS/CO												599			
5405	General MO Gas Networks															
5490	General Gas Measurement		3					10								
5491	Small Volume Repair (CB)		22					10								
5492	Large Volume/Warehouse (CB)		18													
5493	Field Measurement		43	50												
5494	Measurement Information		2													
5550	Gen MM-Combo Gas & Electric							329					6,100			
5559	Manager of Mts-MO		10													

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1804	1805	1806	1807	1808	1809	1810	1811	1812	1813	1814	1815	1817	1818	1819
		Computer Fee	Environments	Transfer Agen	Geological Fe	Engineering F	Consulting Fe	Benefit/Payro	Directors Fee	Management	Collection Ag	Tree Trimming	Constr Fee/C	Temp Employ	Telemarketing	On-Line Serv
1026	UPS-General															
1029	Production						33,118									
1039	Wholesale Customer SvcsA						767									591
1042	Regulated Mktg&DispatchA												9,963	7		19,030
1043	Regulated Power Group						5,407							737		160
1044	Fuel and Purchased PowerA	21,892				1,516	46,876									624
1056	Trade AdministrationA						106									
1057	Financial Mgmt-UPS						723									
2301	GSS Planning & Operations						134									348
2303	GSS Financial Accounting						(61)									20
2304	GSS General Allocation														2	2,527
2308	GSS Administration															
2309	GSS Cost Management															
2312	Gas Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual						128,710	3,613						342		
4403	UPS Benefits Residual						18,455	508						45		
4420	GSS Benefits Residual						1,784	44						4		
4452	GSS Accounting Accruals						472									
4474	UED Accounting Accruals						4,050									
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen															
5002	Elec Trans Ops-ROW-MO/CO/KS												1,514			
5023	Elec Trans Business Ops-Genl						12,342									
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						194							2,695		12,968
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs															
5083	Business Ops - Energy Delivery						401									
5090	Energy Del Products & Services						399									
5100	VP of Network Management						219									
5130	MO Elec Business Support															
5190	General KS/CO/MO Gas Assets						383									
5250	MO Elec Engineering Service															
5251	MO Electric Planning & Design						2,267							692		
5252	UED Gas Planning & Design						367									
5253	MO Electric Standards															
5254	Network Gas Stds & Safety Trng						110	184						467		
5255	Forestry MO/CO/KS											7,968				
5257	UED Gas Technical Support						92									
5260	Safety & Tech Trng-USU						557							1,185		
5304	VP of Network Operations						2,349									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops															
5360	General Elec Measurement															
5361	Warrensburg Meter Shop															
5362	Field Metering Services															
5370	General Substation Maintenance															
5379	VP - Gas Field Operations															
5381	Gen Gas Ntwrk Ops MO/KS/CO															
5405	General MO Gas Networks															
5490	General Gas Measurement			1												
5491	Small Volume Repair (CB)						100						173			
5492	Large Volume/Warehouse (CB)			21												
5493	Field Measurement						203									
5494	Measurement Information															
5550	Gen MM-Combo Gas & Electric						1,292									
5559	Manager of Mts-MO													1,419		

Regulatory Business Unit MPS																
Statement of IBU Allocated Charges by Dep																
12 Months Ended December 31, 2002																
Name	IBU															
Sum of Sum Total Amt																
DeptID	Description	1820	1821	1822	1824	1825	1899	1900	1903	1904	1905	1906	1907	1908	1999	2000
		Agent Fees/A	Contr Paymer	Contr Paymer	3rd Party Insu	Contractor Pa	Other Outside	Magaz/News	Handouts/Bro	Business Gift	Business Pro	Promotional E	Internet Adve	Trade Show/C	Other Adverti	Depreciation/
1028	UPS-General						1,678									
1029	Production						3,358									
1039	Wholesale Customer SvcsA					5,588	3,533	551		604	108	(2,328)				
1042	Regulated Mktg&DispatchA			3,999		24,271	24			218						
1043	Regulated Power Group		984			21,895	14									
1044	Fuel and Purchased PowerA						7									
1056	Trade AdministrationA						3						2,197			
1057	Financial Mgmt-UPS						7									
2301	GSS Planning & Operations						194	3								
2303	GSS Financial Accounting						5									
2304	GSS General Allocation						(494)	49		3	75	987				
2308	GSS Administration						191	2							11	9,772
2309	GSS Cost Management						177	2								
2312	Gas Pepl															
2313	GSS Williams Pipeline															
4402	UED Benefits Residual						2,322									
4403	UPS Benefits Residual						361									
4420	GSS Benefits Residual						30									
4452	GSS Accounting Accruals															
4474	UED Accounting Accruals															
4475	UPS Accounting Accruals															
5001	Elec Trans Ops-MO/SJ Gen						15,489									
5002	Elec Trans Ops-ROW-MO/CO/KS						7					1,847				
5023	Elec Trans Business Ops-Genl															
5028	Transmission Eng MO-Gen															
5030	Systems Operations_MO General						30,120									
5032	Transmission Ops MO-Gen															
5038	SCADA - General															
5080	V P Transmission Svcs						3	6					545			
5083	Business Ops - Energy Delivery						3									
5090	Energy Del Products & Services															
5100	VP of Network Management						16									
5130	MO Elec Business Support												224			
5190	General KS/CO/MO Gas Assets						2									
5250	MO Elec Engineering Service						11									
5251	MO Electric Planning & Design		151	164			462									
5252	UED Gas Planning & Design						13	22								
5253	MO Electric Standards						46									
5254	Network Gas Sids & Safety Trng						3									
5255	Forestry MO/CO/KS						1,863									
5257	UED Gas Technical Support						7									
5260	Safety & Tech Trng-USU						68,379									
5304	VP of Network Operations						15									
5305	Net Ops Work Management															
5352	General MO Elec Ntwrk Ops						20	9,184								
5360	General Elec Measurement		185	132												
5381	Warrensburg Meter Shop		12,899	248												
5382	Field Metering Services						125									
5370	General Substation Maintenance															
5379	VP - Gas Field Operations						1,185									
5381	Gen Gas Ntwrk Ops MO/KS/CO											43				
5405	General MO Gas Networks						70									
5490	General Gas Measurement						952									
5491	Small Volume Repair (CB)						77									
5492	Large Volume/Warehouse (CB)						1									
5493	Field Measurement						287									
5494	Measurement Information						674									
5550	Gen MM-Combo Gas & Electric						4									
5559	Manager of Mts-MO						8									