

CS-11 Benefits Summary Schedule - MPS (FERC 926)
TYE 12/31/2002; K&M 09/30/2003

Description of Adjustment	Adjustment	Resource	Total Gas Adjustment
Benefits - Health and Dental	CS-12	1715	(10,909)
Benefits - Pension Employer Share	CS-13	1710	119,977
Benefits - OPEB SFAS 106	CS-14	1719	(62,445)
Benefits - 401(k)	CS-15	1709	1,871
Benefits - ESOP Contribution	CS-15.5	1711	1,012
Total Benefits Adjustment (FERC 926)			49,506

(+) Expense Increase / (-) Expense Decrease

CS-11 Benefits Summary Schedule - L&P (FERC 926)
TYE 12/31/2002; K&M 09/30/2003

Description of Adjustment	Adjustment	Resource	Total Gas Adjustment
Benefits - Health and Dental	CS-12	1715	(1,474)
Benefits - Pension Employer Share	CS-13	1710	183,853
Benefits - OPEB SFAS 106	CS-14	1719	(939)
Benefits - 401(k)	CS-15	1709	(1,386)
Benefits - ESOP Contribution	CS-15.5	1711	(496)
Total Benefits Adjustment (FERC 926)			179,558

(+) Expense Increase / (-) Expense Decrease