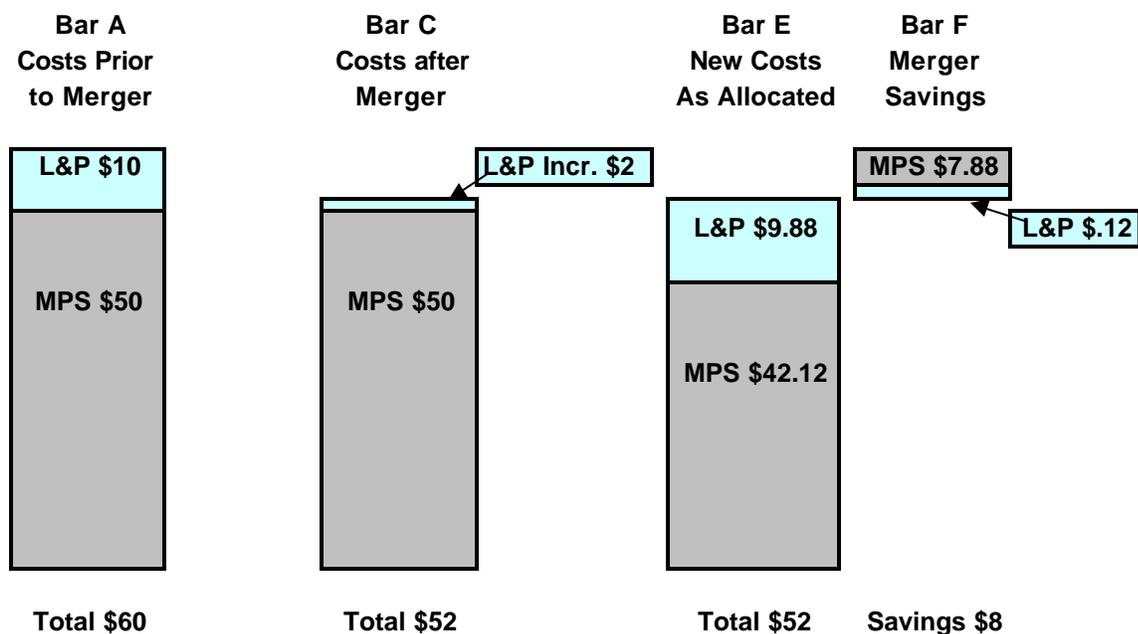


Savings Created by Merger-Related Support Savings

(Simplified for illustration of concepts)

	Prior to Merger		Post Merger Costs and Support Savings			
	Costs Prior to Merger	Allocated Share	Costs after Merger	Allocation of Total Costs	New Costs As Allocated	Merger Savings
Column letters=>	A	B	C	D	E=4C * D	F = A - E
1 L&P Support Costs	\$ 10.00	100%	\$ 2.00	19.0%	\$ 9.88	\$ 0.12
			(incremental)		(19% * \$52.00)	(\$10.00 - \$9.88)
2 MPS Support Costs	\$ 50.00	100%	\$ 50.00	81.0%	\$ 42.12	\$ 7.88
					(81% * \$52.00)	(\$50.00 - \$42.12)
3 Total Support Costs	<u>\$ 60.00</u>		<u>\$ 52.00</u>	<u>100.0%</u>	<u>\$ 52.00</u>	<u>\$ 8.00</u>
4 Merger-Related Support Savings (conceptual illustration)			\$ 8.00			\$ 8.00



Savings to MPS From L&P Merger (Conceptual Illustration)

	Total Aquila	MPS %	MPS
1 Aquila current support costs	\$ 52,000,000	81.00%	\$ 42,120,000
2 Less Incremental costs for L&P	\$ 2,000,000		
3 Adjusted current support costs without L&P incremental costs	<u>\$ 50,000,000</u>		
4 MPS share of adjusted current support costs excluding incremental L&P costs and excluding L&P allocation drivers		100%	\$ 50,000,000
5 Savings to MPS created by the economies of scale from the merger			<u>\$ 7,880,000</u>