

**Aquila Networks - MPS**  
**Distribution Study Account Summary**

Completed By: David L. Stowe  
Date: 19-Sep-05

| Account    | Description                                       | Total Account Cost | Primary Percent | Cost Of Primary   | Secondary Percent | Cost Of Secondary | Customer Component | Demand Component |
|------------|---------------------------------------------------|--------------------|-----------------|-------------------|-------------------|-------------------|--------------------|------------------|
| 360001     | Electrical Dist. - Land                           | \$ 1,713,859.20    | 100.00%         | \$ 1,713,859.20   |                   |                   |                    | 100.00%          |
| 360002     | Electrical Dist. - Land Rights/ROW                | \$ 190,446.12      | 100.00%         | \$ 190,446.12     |                   |                   |                    | 100.00%          |
| 360051     | Electrical Dist. - Land/Land Rights - Leased      | \$ 22,228.32       | 100.00%         | \$ 22,228.32      |                   |                   |                    | 100.00%          |
| 361000     | Electrical Dist. Substation Structures & Imprmnts | \$ 3,355,434.32    | 100.00%         | \$ 3,355,434.32   |                   |                   |                    | 100.00%          |
| 362000     | Electrical Dist. Substation Equip                 | \$ 51,234,003.72   | 100.00%         | \$ 51,234,003.72  |                   |                   |                    | 100.00%          |
| 364000     | Electrical Dist. - Pole/Tower/Fixture             | \$ 95,728,968.30   | 77.09%          | \$ 73,795,547.08  | 22.91%            | \$ 21,933,421.22  | 25.44%             | 74.56%           |
| 365000     | Electrical Dist. - Overhead Conductors            | \$ 58,807,898.70   | 66.60%          | \$ 39,165,472.46  | 33.40%            | \$ 19,642,426.24  | 9.70%              | 90.30%           |
| 366000     | Electrical Dist. - Underground Conduit            | \$ 22,114,221.75   | 52.55%          | \$ 11,620,360.10  | 47.45%            | \$ 10,493,861.65  | 75.03%             | 24.97%           |
| 367000     | Electrical Dist. - Underground Conductors         | \$ 65,941,253.55   | 43.91%          | \$ 28,954,804.43  | 56.09%            | \$ 36,986,449.12  | 87.23%             | 12.77%           |
| 368001     | Electrical Dist. Line Transformer - Other Equip   | \$ 30,533,014.13   | 5.76%           | \$ 5,751,503.87   | 94.24%            | \$ 94,182,574.89  | 56.05%             | 43.95%           |
| 368002     | Electrical Dist. Line Transformer - Conventional  | \$ 27,780,949.70   |                 |                   | 94.24%            |                   | 56.05%             | 43.95%           |
| 368003     | Electrical Dist. Line Transformer - Padmount      | \$ 41,620,114.93   |                 |                   | 94.24%            |                   | 56.05%             | 43.95%           |
| 369001     | Electrical Dist. - Overhead Services              | \$ 11,774,605.06   |                 |                   | 100.00%           | \$ 11,774,605.06  | 100.00%            |                  |
| 369002     | Electrical Dist. - Underground Services           | \$ 36,821,152.51   |                 |                   | 100.00%           | \$ 36,821,152.51  | 100.00%            |                  |
| 370001     | Electrical Dist. - Meters Other                   | \$ 21,540,394.75   |                 |                   | 100.00%           | \$ 21,540,394.75  | 100.00%            |                  |
| 370002     | Electrical Dist. - Meters PURPA                   | \$ 2,045,595.52    |                 |                   | 100.00%           | \$ 2,045,595.52   | 100.00%            |                  |
| 371000     | Electrical Dist. - Installation Cust Premise      | \$ 11,351,095.76   |                 |                   | 100.00%           | \$ 11,351,095.76  | 100.00%            |                  |
| 373000     | Electrical Dist. - Street Lighting                | \$ 18,211,865.57   |                 |                   | 100.00%           | \$ 18,211,865.57  | 100.00%            |                  |
| MPS Totals |                                                   | \$ 500,787,101.91  |                 | \$ 215,803,659.63 |                   | \$ 284,983,442.28 |                    |                  |

| Account    | Description                                       | Cost Of Primary   | Primary Customer | Primary Demand    | Cost Of Secondary | Secondary Customer | Secondary Demand |
|------------|---------------------------------------------------|-------------------|------------------|-------------------|-------------------|--------------------|------------------|
| 360001     | Electrical Dist. - Land                           | \$ 1,713,859.20   |                  | \$ 1,713,859.20   |                   |                    |                  |
| 360002     | Electrical Dist. - Land Rights/ROW                | \$ 190,446.12     |                  | \$ 190,446.12     |                   |                    |                  |
| 360051     | Electrical Dist. - Land/Land Rights - Leased      | \$ 22,228.32      |                  | \$ 22,228.32      |                   |                    |                  |
| 361000     | Electrical Dist. Substation Structures & Imprmnts | \$ 3,355,434.32   |                  | \$ 3,355,434.32   |                   |                    |                  |
| 362000     | Electrical Dist. Substation Equip                 | \$ 51,234,003.72  |                  | \$ 51,234,003.72  |                   |                    |                  |
| 364000     | Electrical Dist. - Pole/Tower/Fixture             | \$ 73,795,547.08  | \$ 18,770,635.36 | \$ 55,024,911.73  | \$ 21,933,421.22  | \$ 5,578,985.02    | \$ 16,354,436.20 |
| 365000     | Electrical Dist. - Overhead Conductors            | \$ 39,165,472.46  | \$ 3,800,617.45  | \$ 35,364,855.01  | \$ 19,642,426.24  | \$ 1,906,101.04    | \$ 17,736,325.20 |
| 366000     | Electrical Dist. - Underground Conduit            | \$ 11,620,360.10  | \$ 8,719,221.00  | \$ 2,901,139.10   | \$ 10,493,861.65  | \$ 7,873,964.15    | \$ 2,619,897.50  |
| 367000     | Electrical Dist. - Underground Conductors         | \$ 28,954,804.43  | \$ 25,257,275.91 | \$ 3,697,528.53   | \$ 36,986,449.12  | \$ 32,263,279.56   | \$ 4,723,169.55  |
| 368001     | Electrical Dist. Line Transformer - Other Equip   | \$ 5,751,503.87   | \$ 3,223,775.44  | \$ 2,527,728.44   | \$ 94,182,574.89  | \$ 52,790,275.05   | \$ 41,392,299.84 |
| 368002     | Electrical Dist. Line Transformer - Conventional  |                   |                  |                   |                   |                    |                  |
| 368003     | Electrical Dist. Line Transformer - Padmount      |                   |                  |                   |                   |                    |                  |
| 369001     | Electrical Dist. - Overhead Services              |                   |                  |                   | \$ 11,774,605.06  | \$ 11,774,605.06   |                  |
| 369002     | Electrical Dist. - Underground Services           |                   |                  |                   | \$ 36,821,152.51  | \$ 36,821,152.51   |                  |
| 370001     | Electrical Dist. - Meters Other                   |                   |                  |                   | \$ 21,540,394.75  | \$ 21,540,394.75   |                  |
| 370002     | Electrical Dist. - Meters PURPA                   |                   |                  |                   | \$ 2,045,595.52   | \$ 2,045,595.52    |                  |
| 371000     | Electrical Dist. - Installation Cust Premise      |                   |                  |                   | \$ 11,351,095.76  | \$ 11,351,095.76   |                  |
| 373000     | Electrical Dist. - Street Lighting                |                   |                  |                   | \$ 18,211,865.57  | \$ 18,211,865.57   |                  |
| MPS Totals |                                                   | \$ 215,803,659.63 | \$ 59,771,525.15 | \$ 156,032,134.48 | \$ 284,983,442.28 | \$ 207,157,314.00  | \$ 82,826,128.29 |

Schedule DLS-1: Distribution Study Report - Aquila Networks - MPS