

**Aquila Networks - MPS  
Summary of Statistical Results from Heating  
Degree Day Regression Analysis**

[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
<b>1 Residential General</b>										
<b>2 Southern System - (MO001)</b>										
3 Weather Station - Clinton										
4	Constant	1.672	1.703	1.583	1.566	1.587	0.809	0.734	0.705	Consistent normal use/customer.
5	Current Month's HDD	0.00660	0.00650	0.00639	0.00628	0.00638	0.00567	0.00569	0.00617	R squared value and F are most
6	Previous Month's HDD	0.00697	0.00697	0.00687	0.00680	0.00662	0.00710	0.00695	0.00652	significant in 1995-2002 period.
7	Trend	(0.01487)	(0.01787)	(0.01808)	(0.02145)	(0.02881)	-	-	-	1995-2002 period contains both
8	R Squared	0.970	0.968	0.964	0.960	0.960	0.965	0.960	0.923	warmer and colder years.
9	F	998.881	839.928	627.896	474.537	378.973	482.944	279.913	67.221	1995-2002 period is relatively
10	Predicted Normal Use/Customer	75.723	74.860	74.745	74.052	73.136	77.307	75.735	75.599	close to normal.
11	Average Annual HDD	5,294								
12	Time Period Used	xxxxx								
13	Peak Day	82								
14	Load Factor	18.47%	18.42%	18.62%	18.68%	18.60%	19.73%	19.56%	19.48%	
15 Weather Station - KCI										
16	Constant	2.081	2.075	2.049	2.040	1.843	1.521	0.719	0.759	Consistent normal use/customer.
17	Current Month's HDD	0.00463	0.00452	0.00462	0.00429	0.00441	0.00338	0.00333	0.00394	R squared value and F are most
18	Previous Month's HDD	0.00847	0.00850	0.00824	0.00826	0.00789	0.00866	0.00868	0.00769	significant in 1995-2002 period.
19	Trend	(0.02019)	(0.02385)	(0.02792)	(0.03306)	(0.03558)	(0.03401)	-	-	1995-2002 period contains both
20	R Squared	0.956	0.956	0.948	0.946	0.948	0.963	0.963	0.951	warmer and colder years.
21	F	678.461	591.945	428.321	347.267	286.273	305.777	304.338	106.920	1995-2002 period is closest
22	Predicted Normal Use/Customer	71.813	70.781	69.763	68.749	68.522	68.976	71.705	70.133	to normal.
23	Average Annual HDD	5,249								
24	Time Period Used	xxxxx								
25	Peak Day	81								
26	Load Factor	18.40%	18.27%	18.25%	18.38%	18.64%	19.07%	19.70%	19.88%	
27 Weather Station - Lexington										
28	Constant	1.810	1.814	1.641	1.556	0.920	0.879	0.725	2.867	Consistent normal use/customer.
29	Current Month's HDD	0.00413	0.00399	0.00386	0.00368	0.00356	0.00249	0.00410	0.00572	R squared value and F are most
30	Previous Month's HDD	0.01074	0.01082	0.01077	0.01081	0.01102	0.01190	0.01087	0.00757	significant in 1995-2002 period.
31	Trend	(0.01422)	(0.01692)	(0.01591)	(0.01708)	-	-	-	(0.25100)	1995-2002 period contains both
32	R Squared	0.971	0.970	0.966	0.961	0.956	0.970	0.978	0.976	warmer and colder years.
33	F	1,038.314	870.892	672.353	486.155	506.231	560.857	507.304	149.272	1995-2002 period is closest
34	Predicted Normal Use/Customer	86.015	85.262	85.463	85.202	89.218	87.718	88.953	86.039	to normal.
35	Average Annual HDD	5,362								
36	Time Period Used	xxxxx								
37	Peak Day	79								
38	Load Factor	19.77%	19.69%	19.92%	20.03%	20.68%	20.61%	20.20%	21.63%	
39 Weather Station - Marshall										
40	Constant	2.137	2.101	1.982	1.924	1.133	1.161	1.102	1.025	Consistent normal use/customer.
41	Current Month's HDD	0.00573	0.00561	0.00575	0.00583	0.00600	0.00511	0.00526	0.00563	R squared value and F are most
42	Previous Month's HDD	0.00809	0.00807	0.00780	0.00756	0.00742	0.00804	0.00773	0.00768	significant in 1995-2002 period.
43	Trend	(0.01629)	(0.01813)	(0.01893)	(0.02142)	-	-	-	-	1995-2002 period contains both
44	R Squared	0.971	0.970	0.966	0.962	0.956	0.974	0.974	0.954	warmer and colder years.
45	F	1,068.479	889.085	667.275	499.140	512.298	655.760	439.059	113.970	1995-2002 period is relatively
46	Predicted Normal Use/Customer	83.855	83.316	83.130	82.636	87.334	86.187	84.573	85.417	close to normal.
47	Average Annual HDD	5,493								
48	Time Period Used	xxxxx								
49	Peak Day	81								
50	Load Factor	20.13%	20.18%	20.31%	20.40%	21.28%	21.40%	21.29%	21.05%	
51 Weather Station - Nevada										
52	Constant	1.620	1.838	1.713	1.710	1.594	0.842	0.740	0.628	Consistent normal use/customer.
53	Current Month's HDD	0.00526	0.00509	0.00512	0.00508	0.00505	0.00432	0.00465	0.00543	R squared value and F are strong
54	Previous Month's HDD	0.00964	0.00964	0.00938	0.00930	0.00905	0.00959	0.00920	0.00868	in 1995-2002 period and contains
55	Trend	(0.01370)	(0.01953)	(0.01998)	(0.02489)	(0.02698)	-	-	-	both warmer and colder years.
56	R Squared	0.968	0.978	0.977	0.974	0.974	0.976	0.974	0.946	
57	F	935.266	1,200.538	993.622	744.312	581.722	698.783	434.601	97.930	
58	Predicted Normal Use/Customer	75.382	73.699	73.545	72.600	72.357	76.228	74.695	74.591	
59	Average Annual HDD	4,753								
60	Time Period Used	xxxxx								
61	Peak Day	78								
62	Load Factor	17.58%	17.41%	17.61%	17.55%	17.79%	18.77%	18.53%	18.23%	

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**Degree Day Regression Analysis**

[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
63	Weather Station - Sedalia									
64	Constant	1.926	1.906	1.750	1.714	1.705	0.766	0.677	0.731	Consistent normal use/customer.
65	Current Month's HDD	0.00714	0.00701	0.00688	0.00648	0.00658	0.00518	0.00508	0.00551	R squared value and F are most significant in 1995-2002 period.
66	Previous Month's HDD	0.00724	0.00723	0.00718	0.00735	0.00722	0.00828	0.00825	0.00766	1995-2002 period contains both warmer and colder years.
67	Trend	(0.01949)	(0.02228)	(0.02298)	(0.02648)	(0.03573)	-	-	-	1995-2002 period is closest to normal.
68	R Squared	0.958	0.954	0.946	0.941	0.940	0.962	0.975	0.968	
69	F	707.317	571.637	409.973	313.681	246.615	439.702	442.704	166.315	
70	Predicted Normal Use/Customer	78.124	77.331	77.166	76.525	75.385	80.511	78.776	78.570	
71	Average Annual HDD	5,299								
72	Time Period Used	xxxxx								
73	Peak Day	82								
74	Load Factor	18.08%	18.07%	18.22%	18.35%	18.15%	19.54%	19.35%	19.50%	
75	<b>Northern System - (MO002)</b>									
76	Weather Station - Brookfield									
77	Constant	1.841	1.564	1.397	0.676	0.629	0.577	0.591	0.538	Consistent normal use/customer.
78	Current Month's HDD	0.00573	0.00571	0.00565	0.00525	0.00523	0.00396	0.00409	0.00460	R squared value and F are most significant in 1995-2002 period.
79	Previous Month's HDD	0.00903	0.00894	0.00887	0.00921	0.00923	0.01027	0.00983	0.00964	1995-2002 period contains both warmer and colder years.
80	Trend	(0.01965)	(0.01799)	(0.01783)	-	-	-	-	-	1995-2002 period is closest to normal.
81	R Squared	0.968	0.966	0.959	0.951	0.948	0.974	0.978	0.960	
82	F	942.517	752.577	546.096	575.588	433.019	644.576	515.553	131.384	
83	Predicted Normal Use/Customer	88.226	88.667	88.587	93.813	93.291	91.256	89.616	90.859	
84	Average Annual HDD	5,928								
85	Time Period Used	xxxxx								
86	Peak Day	79								
87	Load Factor	20.70%	20.90%	21.04%	22.07%	21.97%	21.88%	21.94%	21.79%	
88	Weather Station - Chillicothe									
89	Constant	1.882	1.762	1.617	1.560	1.501	1.159	0.613	1.942	Consistent normal use/customer.
90	Current Month's HDD	0.00579	0.00548	0.00538	0.00508	0.00485	0.00395	0.00322	0.00436	R squared value and F are most significant in 1995-2002 period.
91	Previous Month's HDD	0.00749	0.00761	0.00755	0.00763	0.00767	0.00826	0.00867	0.00681	1995-2002 period contains both warmer and colder years.
92	Trend	(0.02166)	(0.02271)	(0.02395)	(0.02727)	(0.03278)	(0.02769)	-	(0.15800)	1995-2002 period is relatively close to normal.
93	R Squared	0.973	0.974	0.972	0.970	0.972	0.979	0.987	0.988	
94	F	1,146.550	1,019.441	808.926	641.873	537.341	546.986	900.369	300.811	
95	Predicted Normal Use/Customer	75.894	75.490	75.088	74.391	73.723	74.432	76.105	75.644	
96	Average Annual HDD	5,786								
97	Time Period Used	xxxxx								
98	Peak Day	81								
99	Load Factor	19.38%	19.52%	19.63%	19.76%	19.85%	20.40%	21.22%	22.16%	
100	Weather Station - Salisbury									
101	Constant	1.586	1.591	1.344	0.753	0.726	0.651	0.625	0.564	Consistent normal use/customer.
102	Current Month's HDD	0.00529	0.00500	0.00470	0.00431	0.00413	0.00300	0.00328	0.00385	R squared value and F are most significant in 1995-2002 period.
103	Previous Month's HDD	0.00962	0.00983	0.00986	0.01003	0.01019	0.01118	0.01075	0.01040	1995-2002 period contains both warmer and colder years.
104	Trend	(0.01633)	(0.01932)	(0.01642)	-	-	-	-	-	1995-2002 period is closest to normal.
105	R Squared	0.954	0.950	0.944	0.935	0.933	0.965	0.963	0.954	
106	F	645.522	525.526	391.678	423.353	329.387	477.310	304.008	114.306	
107	Predicted Normal Use/Customer	85.105	84.244	84.859	89.672	89.191	87.532	86.360	86.893	
108	Average Annual HDD	5,622								
109	Time Period Used	xxxxx								
110	Peak Day	81								
111	Load Factor	19.25%	19.18%	19.58%	20.71%	20.65%	20.50%	20.45%	20.30%	
112	Weather Station - Spickard									
113	Constant	0.988	0.794	0.726	0.207	0.119	0.147	0.163	3.050	Consistent normal use/customer.
114	Current Month's HDD	0.00800	0.00799	0.00846	0.00840	0.00859	0.00816	0.00787	0.01164	R squared value and F are most significant in 1995-2002 period.
115	Previous Month's HDD	0.00540	0.00527	0.00472	0.00441	0.00416	0.00444	0.00462	-	1995-2002 period contains both warmer and colder years.
116	Trend	(0.01612)	(0.01487)	(0.01627)	-	-	-	-	(0.36000)	1995-2002 period is closest to normal.
117	R Squared	0.962	0.958	0.958	0.961	0.961	0.958	0.958	0.934	
118	F	788.334	630.229	533.478	734.216	583.388	402.906	265.974	78.612	
119	Predicted Normal Use/Customer	80.706	81.007	80.680	85.032	83.628	82.965	82.460	83.540	
120	Average Annual HDD	6,445								
121	Time Period Used	xxxxx								
122	Peak Day	82								
123	Load Factor	20.41%	20.64%	20.67%	22.04%	21.83%	21.90%	21.94%	23.41%	

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	Trend	1,086	942	798	654	510	366	222	78	
<b>124 Eastern System - (MO003)</b>										
125	Weather Station - Rolla									
126	Constant	1.166	1.822	1.537	0.936	0.899	0.836	0.759	0.742	Consistent normal use/customer.
127	Current Month's HDD	-	0.00124	0.00162	0.00178	0.00170	0.00198	0.00270	0.00295	R squared value and F are most significant in 1995-2002 period.
128	Previous Month's HDD	0.01100	0.01001	0.00963	0.00939	0.00937	0.00911	0.00831	0.00816	1995-2002 period contains both warmer and colder years.
129	Trend	-	(0.01664)	(0.01485)	-	-	-	-	-	1995-2002 period is relatively close to normal.
130	R Squared	0.920	0.927	0.937	0.940	0.933	0.963	0.973	0.952	
131	F	1,085.836	347.307	350.024	463.963	328.909	452.910	415.354	109.421	
132	Predicted Normal Use/Customer	67.628	61.029	61.449	65.687	64.751	64.063	62.783	63.086	
133	Average Annual HDD	4,876								
134	Time Period Used	xxxxx								
135	Peak Day	76								
136	Load Factor	21.19%	19.18%	19.28%	20.46%	20.38%	20.18%	19.96%	19.89%	
<b>137 Commercial Firm</b>										
<b>138 Southern System - (MO051)</b>										
139	Weather Station - Clinton									
140	Constant	4.647	4.708	4.801	4.920	4.806	4.803	4.723	6.066	Consistent normal use/customer.
141	Current Month's HDD	0.01511	0.01476	0.01446	0.01391	0.01391	0.01172	0.01240	-	R squared value and F are most significant in 1995-2002 period.
142	Previous Month's HDD	0.02136	0.02161	0.02132	0.02145	0.02170	0.02317	0.02334	0.03224	1995-2002 period contains both warmer and colder years.
143	Trend	-	-	-	-	-	-	-	-	1995-2002 period is relatively close to normal.
144	R Squared	0.921	0.918	0.909	0.898	0.892	0.900	0.896	0.826	
145	F	550.914	458.086	349.994	260.100	195.359	158.031	99.818	53.311	1995-2002 period is relatively close to normal.
146	Predicted Normal Use/Customer	248.836	249.039	247.031	246.236	246.191	242.344	245.884	243.471	
147	Average Annual HDD	5,294								
148	Time Period Used	xxxxx								
149	Peak Day	82								
150	Load Factor	21.69%	21.75%	21.89%	22.04%	21.91%	21.99%	21.83%	23.46%	
151	Weather Station - KCI									
152	Constant	3.512	3.595	3.678	4.040	4.027	3.629	2.836	3.167	Consistent normal use/customer.
153	Current Month's HDD	0.01352	0.01351	0.01380	0.01240	0.01256	0.00856	0.01238	0.01465	R squared value and F are most significant in 1995-2002 period.
154	Previous Month's HDD	0.02885	0.02910	0.02920	0.03030	0.03065	0.03447	0.03221	0.02760	1995-2002 period contains both warmer and colder years.
155	Trend	-	-	-	-	-	-	-	-	1995-2002 period is closest to normal.
156	R Squared	0.935	0.936	0.931	0.934	0.928	0.945	0.959	0.934	
157	F	676.067	603.298	471.499	415.677	305.829	302.789	269.824	79.095	
158	Predicted Normal Use/Customer	264.544	266.800	269.843	272.612	275.133	269.418	268.085	259.774	
159	Average Annual HDD	5,249								
160	Time Period Used	xxxxx								
161	Peak Day	81								
162	Load Factor	20.43%	20.48%	20.51%	20.80%	20.75%	20.48%	19.82%	20.18%	
163	Weather Station - Lexington									
164	Constant	8.463	8.754	8.878	9.048	8.830	8.488	7.132	9.484	Consistent normal use/customer.
165	Current Month's HDD	0.01997	0.01974	0.01866	0.01712	0.01634	0.01097	0.02013	-	R squared value and F are most significant in 1995-2002 period.
166	Previous Month's HDD	0.03822	0.03844	0.03919	0.04083	0.04269	0.04875	0.04417	0.05489	1995-2002 period contains both warmer and colder years.
167	Trend	-	-	-	-	-	-	-	-	1995-2002 period is closest to normal.
168	R Squared	0.931	0.926	0.915	0.904	0.898	0.911	0.915	0.761	
169	F	639.051	513.840	378.552	278.232	207.217	179.174	124.643	35.992	
170	Predicted Normal Use/Customer	413.571	417.009	416.728	419.304	422.479	422.075	430.361	408.128	
171	Average Annual HDD	5,362								
172	Time Period Used	xxxxx								
173	Peak Day	79								
174	Load Factor	23.24%	23.39%	23.48%	23.56%	23.37%	23.14%	22.19%	24.06%	
175	Weather Station - Marshall									
176	Constant	8.327	11.151	8.256	8.488	8.033	6.982	5.813	20.352	Fairly consistent use/customer.
177	Current Month's HDD	0.02884	0.02914	0.02925	0.02855	0.02914	0.02443	0.02926	0.05011	R squared value and F are most significant in 1995-2002 period.
178	Previous Month's HDD	0.02521	0.02400	0.02391	0.02395	0.02367	0.02919	0.02639	-	1995-2002 period contains both warmer and colder years.
179	Trend	-	(0.05785)	-	-	-	-	-	(1.83300)	1995-2002 period is relatively close to normal.
180	R Squared	0.929	0.924	0.916	0.901	0.897	0.908	0.884	0.900	
181	F	614.743	332.338	382.486	269.434	206.103	173.039	88.637	50.646	
182	Predicted Normal Use/Customer	396.821	371.215	391.080	390.239	386.481	378.319	375.441	376.504	
183	Average Annual HDD	5,493								
184	Time Period Used	xxxxx								
185	Peak Day	81								
186	Load Factor	23.37%	22.49%	23.41%	23.59%	23.31%	22.67%	21.89%	23.79%	

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	Trend	1,086	942	798	654	510	366	222	78	
187	Weather Station - Nevada									
188	Constant	8.456	9.207	9.434	9.897	9.765	9.860	6.829	7.433	
189	Current Month's HDD	0.00827	0.00860	0.00886	0.00816	0.00780	0.00532	-	-	Normal use/customer is slightly declining. R squared value and
190	Previous Month's HDD	0.03540	0.03448	0.03312	0.03255	0.03183	0.03283	0.03737	0.03507	F are most significant in
191	Trend	(0.03899)	(0.05705)	(0.06750)	(0.08785)	(0.10300)	(0.13400)	-	-	1995-2002 period and contains
192	R Squared	0.954	0.955	0.954	0.952	0.950	0.952	0.936	0.876	both warmer and colder years.
193	F	654.909	586.394	488.428	391.507	297.637	231.219	335.173	78.716	
194	Predicted Normal Use/Customer	266.697	261.507	258.883	254.824	252.988	250.589	259.568	255.884	
195	Average Annual HDD	4,753								
196	Time Period Used	xxxxx								
197	Peak Day	78								
198	Load Factor	20.48%	20.38%	20.64%	20.88%	21.21%	21.69%	22.65%	23.53%	
199	Weather Station - Sedalia									
200	Constant	8.492	8.633	8.089	5.171	4.890	5.110	4.377	7.586	Fairly consistent use/customer.
201	Current Month's HDD	0.01992	0.01973	0.01908	0.01670	0.01697	0.01197	0.01254	-	R squared value and F are most
202	Previous Month's HDD	0.03487	0.03485	0.03475	0.03606	0.03596	0.03921	0.03948	0.04332	significant in 1995-2002 period.
203	Trend	(0.06416)	(0.07876)	(0.08022)	-	-	-	-	-	1995-2002 period contains both
204	R Squared	0.934	0.932	0.921	0.911	0.905	0.937	0.940	0.873	warmer and colder years.
205	F	442.169	373.024	272.870	303.704	225.413	259.786	181.433	76.705	1995-2002 period is closest
206	Predicted Normal Use/Customer	322.558	318.624	318.298	341.627	339.156	332.523	328.178	320.585	to normal.
207	Average Annual HDD	5,299								
208	Time Period Used	xxxxx								
209	Peak Day	82								
210	Load Factor	19.29%	19.16%	19.36%	20.82%	20.64%	20.87%	20.39%	23.10%	
211	<b>Northern System - (MO052)</b>									
212	Weather Station - Brookfield									
213	Constant	6.335	5.619	5.295	2.482	6.624	6.624	8.209	3.230	Normal use/customer is slightly
214	Current Month's HDD	0.01519	0.01539	0.01566	0.01412	0.01493	0.01141	0.01530	-	declining. R squared value and
215	Previous Month's HDD	0.02503	0.02434	0.02361	0.02457	0.02425	0.02648	0.02120	0.03116	F are most significant
216	Trend	(0.06728)	(0.06480)	(0.07001)	-	(0.16300)	(0.21600)	(0.45200)	-	in 1995-2002 period and contains
217	R Squared	0.921	0.914	0.900	0.883	0.905	0.923	0.922	0.812	both warmer and colder years.
218	F	366.671	290.114	210.886	223.777	150.454	140.860	91.056	48.628	1995-2002 period is closest
219	Predicted Normal Use/Customer	241.378	241.906	240.465	259.138	228.617	225.044	214.536	223.476	to normal.
220	Average Annual HDD	5,928								
221	Time Period Used	xxxxx								
222	Peak Day	79								
223	Load Factor	20.76%	21.00%	21.09%	22.62%	20.30%	20.59%	20.42%	23.84%	
224	Weather Station - Chillicothe									
225	Constant	14.946	13.251	11.844	10.367	11.834	11.078	10.985	17.033	Consistent normal use/customer.
226	Current Month's HDD	0.02420	0.02280	0.02242	0.02080	0.02029	0.01706	0.01784	0.02301	R squared value and F are most
227	Previous Month's HDD	0.02474	0.02439	0.02359	0.02357	0.02377	0.02537	0.02244	0.00840	significant in 1995-2002 period.
228	Trend	(0.15100)	(0.13800)	(0.13300)	(0.11600)	(0.20200)	(0.23700)	(0.35700)	(1.21900)	1995-2002 period contains both
229	R Squared	0.934	0.934	0.926	0.920	0.940	0.942	0.942	0.943	warmer and colder years.
230	F	444.310	390.283	292.536	227.790	245.904	191.173	126.421	62.008	1995-2002 period is relatively
231	Predicted Normal Use/Customer	298.533	302.057	302.208	305.265	293.919	291.694	285.626	291.052	close to normal.
232	Average Annual HDD	5,786								
233	Time Period Used	xxxxx								
234	Peak Day	81								
235	Load Factor	20.42%	21.21%	21.64%	22.44%	21.91%	22.43%	22.97%	28.04%	
236	Weather Station - Salisbury									
237	Constant	3.638	3.293	0.154	0.195	4.124	4.259	0.449	1.236	Fairly consistent use/customer.
238	Current Month's HDD	0.01365	0.01296	0.01207	0.01119	0.01144	0.00870	-	-	R squared value and F are most
239	Previous Month's HDD	0.02628	0.02653	0.02705	0.02682	0.02716	0.02892	0.03528	0.02993	significant in 1995-2002 period.
240	Trend	(0.06204)	(0.06567)	-	-	(0.15000)	(0.20900)	-	-	1995-2002 period contains both
241	R Squared	0.913	0.905	0.885	0.874	0.905	0.928	0.898	0.792	warmer and colder years.
242	F	329.285	262.019	270.184	206.483	150.386	152.063	203.162	42.868	1995-2002 period is closest
243	Predicted Normal Use/Customer	200.767	199.668	221.781	216.032	189.997	186.097	203.732	183.098	to normal.
244	Average Annual HDD	5,622								
245	Time Period Used	xxxxx								
246	Peak Day	81								
247	Load Factor	17.36%	17.44%	19.14%	19.18%	17.05%	17.12%	19.43%	20.35%	

**Aquila Networks - MPS  
Summary of Statistical Results from Heating  
Degree Day Regression Analysis**

[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
248	Weather Station - Spickard									
249	Constant	6.896	6.358	5.635	2.936	5.416	2.626	8.245	14.253	Normal use/customer is slightly declining. R squared value and F are most significant
250	Current Month's HDD	0.02367	0.02384	0.02469	0.02363	0.02458	0.02176	0.02475	0.03141	
251	Previous Month's HDD	0.01994	0.01912	0.01747	0.01699	0.01620	0.01881	0.01422	-	
252	Trend	(0.07895)	(0.08050)	(0.07705)	-	(0.10300)	-	(0.40600)	(1.41300)	in 1995-2002 period and contains both warmer and colder years.
253	R Squared	0.946	0.942	0.940	0.940	0.944	0.940	0.946	0.936	
254	F	547.995	441.432	365.149	459.607	264.667	274.858	134.462	81.887	1995-2002 period is closest to normal.
255	Predicted Normal Use/Customer	278.079	277.342	277.855	297.028	275.289	292.986	259.970	263.259	
256	Average Annual HDD	6,445								
257	Time Period Used	xxxxx								
258	Peak Day	82								
259	Load Factor	21.35%	21.56%	21.91%	23.74%	22.33%	23.52%	22.12%	26.30%	
260	<b>Eastern System - (MO053)</b>									
261	Weather Station - Rolla									
262	Constant	12.522	11.270	9.796	9.896	7.390	7.368	7.103	7.605	Rapid addition of customers in 1995-1998. Actual monthly use per customer stabilizes beginning in January 1999.
263	Current Month's HDD	-	-	-	-	-	-	-	-	
264	Previous Month's HDD	0.04223	0.04282	0.04270	0.04348	0.04343	0.04266	0.04229	0.03955	
265	Trend	(0.06741)	(0.06316)	(0.04661)	(0.07109)	-	-	-	-	
266	R Squared	0.926	0.941	0.944	0.939	0.939	0.952	0.953	0.919	R squared value and F are most significant in 1999-2002 period.
267	F	586.376	659.483	587.353	527.966	718.827	688.861	471.186	125.630	
268	Predicted Normal Use/Customer	282.970	284.534	288.562	284.268	300.445	296.426	291.442	284.106	
269	Average Annual HDD	4,876								
270	Time Period Used					xxxxx				
271	Peak Day	76								
272	Load Factor	22.66%	22.52%	22.81%	22.24%	23.23%	23.31%	23.16%	23.91%	
273	<b>Industrial Firm</b>									
274	<b>Southern System - (MO051)</b>									
275	Weather Station - Clinton									
276	Constant	122.470	70.388	58.370	44.346	45.256	49.626	44.612	178.932	Change in actual use per customer beginning in January 1999.
277	Current Month's HDD	0.20700	0.19000	0.18800	0.20000	0.20300	0.15600	-	-	
278	Previous Month's HDD	0.30300	0.32300	0.33700	0.34100	0.35600	0.41200	0.54100	0.51900	R squared and F statistic are most significant in 1999-2002 period if time prior to January 1999 is excluded from analysis.
279	Trend	(0.86500)	-	-	-	-	-	-	(18.16100)	
280	R Squared	0.873	0.859	0.869	0.876	0.878	0.894	0.864	0.911	
281	F	216.609	251.172	233.477	210.361	170.730	148.331	146.611	57.010	
282	Predicted Normal Use/Customer	3,230.190	3,560.478	3,479.790	3,396.206	3,502.418	3,602.504	3,399.398	3,478.212	
283	Average Annual HDD	5,294								
284	Time Period Used					xxxxx				
285	Peak Day	82								
286	Load Factor	20.45%	21.98%	21.20%	20.31%	20.28%	20.47%	20.32%	21.39%	
287	Weather Station - Lexington									
288	Constant		58.986	26.746	29.206	285.271	4.145	(3.502)	(47.069)	One customer. Full year's usage begins in 1997. F statistic and R squared value are most significant in 1997-2002 period if time prior to 1997 is excluded from analysis.
289	Current Month's HDD		0.51000	0.44500	0.49200	0.53200	0.52900	0.81800	-	
290	Previous Month's HDD		0.67800	0.92300	0.80900	0.77700	0.72300	0.54700	1.37200	
291	Trend	N/A	-	-	-	(8.39300)	-	-	-	
292	R Squared		0.582	0.731	0.697	0.768	0.809	0.819	0.757	
293	F		58.178	96.282	68.903	52.729	75.209	52.891	35.255	
294	Predicted Normal Use/Customer		7,077.888	7,656.168	7,326.434	6,161.680	6,762.964	7,277.106	6,791.836	
295	Average Annual HDD	5,362								
296	Time Period Used			xxxxx						
297	Peak Day	79								
298	Load Factor		20.24%	19.25%	19.35%	16.70%	18.71%	18.51%	17.42%	
299	Weather Station - Marshall									<b>Did not adjust. Erratic pattern due to entry and exit of customers.</b>
300	Weather Station - Sedalia									
301	Constant	492.855	456.926	449.714	395.497	146.911	96.388	89.235	110.060	Change in actual use per customer beginning in January 2000.
302	Current Month's HDD	0.15500	0.12900	-	-	-	-	-	-	
303	Previous Month's HDD	0.42300	0.39600	0.48000	0.46100	0.47400	0.45800	0.42900	0.38900	2000-2002 period is closest to normal if time prior to 2000 is excluded from analysis.
304	Trend	(5.63500)	(5.78500)	(6.69700)	(7.16300)	(2.03900)	-	-	-	
305	R Squared	0.780	0.835	0.810	0.768	0.817	0.811	0.880	0.868	
306	F	112.005	139.141	150.634	98.627	105.811	150.862	170.036	73.504	
307	Predicted Normal Use/Customer	2,857.472	2,815.617	2,595.882	2,504.201	3,234.768	3,583.598	3,344.091	3,382.031	
308	Average Annual HDD	5,299								
309	Time Period Used					xxxxx				
310	Peak Day	82								
311	Load Factor	16.72%	17.88%	18.00%	18.07%	21.70%	24.11%	24.04%	26.09%	

**Aquila Networks - MPS  
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[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
<b>312 Northern System - (MO052)</b>										
313	Weather Station - Brookfield									
314	Constant	106.181	98.387	69.006	42.338	9.466	14.610	13.791	11.636	Same number of customers beginning in July 1999.
315	Current Month's HDD	0.13400	0.12700	0.08989	0.07546	0.06092	-	-	0.06614	F statistic and R squared value are most significant in 2000-2002
316	Previous Month's HDD	0.10700	0.10700	0.10300	0.09163	0.09909	0.13800	0.13700	0.08194	period if time prior to 2000 is excluded from analysis.
317	Trend	(1.80000)	(1.99500)	(1.49000)	(0.95500)	-	-	-	-	
318	R Squared	0.770	0.756	0.743	0.765	0.733	0.775	0.762	0.918	
319	F	105.919	85.697	68.541	64.954	65.673	121.650	74.690	62.935	
320	Predicted Normal Use/Customer	748.020	688.506	782.504	873.996	1,062.131	993.384	977.628	1,017.450	
321	Average Annual HDD	5,928								
322	Time Period Used						xxxxx			
323	Peak Day	79								
324	Load Factor	11.93%	11.38%	15.05%	18.59%	22.47%	23.91%	23.75%	23.07%	
<b>325 Large Volume Firm - (MO282)</b>										
Not Statistically Significant (Only 9 months of actual usage)										
<b>326 Large Volume Interruptible - (MO262)</b>										
Not Statistically Significant (Only 4 days of actual usage)										
<b>327 Small Volume Transportation - (MO01E)</b>										
Did not adjust - No seasonal pattern										
<b>328 Large Volume Transportation</b>										
<b>329 Southern System - (MO501)</b>										
330	Weather Station - Nevada									
331	Constant	9,586.606	9,694.652	9,741.857	9,780.655	10,529.556	9,794.989	8,974.558	9,690.347	Fairly consistent normal use per customer. Change in significance of current and previous HDD coefficient in 2000-2002.
332	Current Month's HDD	2,70400	2,73700	2,07200	2,08700	1,79800	-	-	-	F value most significant in 2000-2002 for that period.
333	Previous Month's HDD	1,33700	0,98500	1,76600	1,50700	1,49100	3,31500	3,57600	3,78300	
334	Trend	-	-	-	-	(22.95900)	-	38,91200	-	
335	R Squared	0.666	0.666	0.731	0.693	0.706	0.772	0.855	0.863	
336	F	95.534	83.817	97.527	67.705	38.701	119.404	68.965	70.206	
337	Predicted Normal Use/Customer	134,246.145	134,026.490	135,144.298	134,450.142	130,278.199	133,296.063	133,329.888	134,264.763	
338	Average Annual HDD	4,753								
339	Time Period Used						xxxxx			
340	Peak Day	78								
341	Load Factor	58.35%	60.29%	59.75%	61.20%	62.55%	62.90%	61.12%	59.94%	
<b>342 Weather Station - Marshall</b>										
343	Constant	5,634.145	5,687.792	5,756.759	5,854.798	5,916.638	6,943.190	5,473.758	4,508.402	Fairly consistent normal use per customer. Improvement in F statistic in 1997-2002 period.
344	Current Month's HDD	1,00700	-	-	-	-	-	-	-	
345	Previous Month's HDD	2,07500	2,80100	2,75800	2,91400	2,99100	3,01900	3,19200	4,65400	
346	Trend	-	-	-	-	-	(57.01900)	-	-	
347	R Squared	0.540	0.514	0.480	0.505	0.532	0.663	0.581	0.930	
348	F	56.663	88.885	66.484	61.253	54.401	35.444	32.918	148.250	
349	Predicted Normal Use/Customer	84,539.166	83,639.397	84,230.802	86,264.178	87,429.219	79,032.693	83,218.752	79,665.246	
350	Average Annual HDD	5,493								
351	Time Period Used		xxxxx							
352	Peak Day	81								
353	Load Factor	53.26%	55.37%	55.92%	55.15%	54.84%	52.10%	51.99%	41.56%	
<b>354 Weather Station - Sedalia</b>										
355	Constant	4,051.117	4,329.701	4,537.709	4,465.316	4,526.648	4,157.268	3,643.115	3,731.915	Fairly consistent normal use per customer. Change in significance of current and previous HDD coefficient in 2000-2002.
356	Current Month's HDD	1,75000	1,69900	1,28300	1,15000	0,90200	-	-	-	R squared and F statistic are relatively strong for 2000-2002 period.
357	Previous Month's HDD	-	-	0,55300	0,81200	0,94800	1,71000	1,75200	1,74300	
358	Trend	-	(5.92500)	(12.96000)	(16.54100)	(23.48000)	(16.64600)	-	-	
359	R Squared	0.607	0.600	0.675	0.695	0.705	0.715	0.736	0.721	
360	F	147.679	63.169	50.238	45.807	38.528	44.980	65.162	29.400	
361	Predicted Normal Use/Customer	57,886.654	55,378.063	53,839.392	53,162.616	52,148.126	52,856.070	53,001.228	54,019.137	
362	Average Annual HDD	5,299								
363	Time Period Used						xxxxx			
364	Peak Day	82								
365	Load Factor	57.32%	56.96%	54.35%	52.38%	53.37%	55.65%	55.12%	55.72%	

**Aquila Networks - MPS  
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[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
366	Weather Station - Clinton									
367	Constant	1,223.700	1,266.305	1,113.325	737.074	911.756	712.042	812.876	643.228	Fairly consistent normal use per customer. Change in significance of current and previous HDD coefficient in 2000-2002.
368	Current Month's HDD	1.34500	1.15800	0.93700	0.84300	0.62300	-	-	-	
369	Previous Month's HDD	0.69300	0.85300	0.99700	1.00200	1.20800	1.77600	1.80500	1.75200	
370	Trend	(7.80600)	(10.12500)	(8.76200)	-	(6.93100)	-	(10.12500)	-	
371	R Squared	0.834	0.858	0.848	0.839	0.880	0.921	0.970	0.983	R squared and F statistic are relatively strong for 2000-2002 period.
372	F	160.324	167.846	132.890	155.301	115.640	408.281	369.476	628.481	
373	Predicted Normal Use/Customer	16,996.256	16,304.144	16,606.420	18,612.318	17,099.576	17,946.648	17,062.432	16,993.824	
374	Average Annual HDD	5,294								
375	Time Period Used						xxxxx			
376	Peak Day	82								
377	Load Factor	25.29%	24.76%	25.85%	29.05%	27.49%	29.09%	27.73%	28.25%	
378	Weather Station - Lexington									<b>Did not adjust - No seasonal pattern</b>
379	<b>Northern System - (MO502)</b>									
380	Weather Station - Chillicothe									
381	Constant	27,359.147	28,659.122	30,870.883	34,615.326	36,154.448	36,827.591	36,547.572	37,475.964	Fairly consistent normal use per customer. Change in significance of current and previous HDD coefficient in 2000-2002.
382	Current Month's HDD	17.38700	16.32000	15.25500	13.73800	11.92200	-	-	-	
383	Previous Month's HDD	4.90300	5.58900	7.09300	8.42200	9.03600	19.50900	17.58600	16.94600	
384	Trend	103.53000	105.80400	81.68400	-	-	-	-	-	
385	R Squared	0.747	0.729	0.730	0.712	0.702	0.706	0.754	0.810	F value most significant in 2000-2002 for that period.
386	F	94.498	75.528	64.892	74.063	56.362	85.216	71.456	47.999	
387	Predicted Normal Use/Customer	569,713.284	570,342.306	564,939.956	543,601.672	555,116.364	554,810.166	540,323.460	547,761.124	
388	Average Annual HDD	5,786								
389	Time Period Used						xxxxx			
390	Peak Day	81								
391	Load Factor	51.80%	52.26%	51.53%	50.78%	52.69%	54.46%	56.37%	57.62%	
392	<b>Eastern System - (MO503)</b>									
393	Weather Station - Rolla									
394	Constant						2,047.270	1,821.327	3,078.715	Do not adjust - erratic data.
395	Current Month's HDD						-	-	0.93300	
396	Previous Month's HDD						1.20500	1.42900	-	
397	Trend	N/A	N/A	N/A	N/A	N/A	25.44400	56.04100	-	
398	R Squared						0.412	0.459	0.460	
399	F						12.899	10.745	10.353	
400	Predicted Normal Use/Customer									
401	Average Annual HDD	4,876								
402	Time Period Used									
403	Peak Day	76								
404	Load Factor									
405	<b>Special Contract Customers</b>									
406	<b>Southern System</b>									
407	Pittsburgh Corning - (MO521)									<b>Did not adjust - No seasonal pattern</b>
408	Tyson Foods Inc - (MO522)									
409	Weather Station - Sedalia									
410	Constant	10,075.8520	17,798.8030	25,141.0250	33,178.7140	40,074.5550	41,295.6440	43,794.0370	51,660.1340	R squared value and F are most significant in 1995-2002 period.
411	Current Month's HDD	6.40600	6.02500	6.58800	7.23300	8.05600	4.35200	0.46200	9.68500	
412	Previous Month's HDD	-	-	-	-	-	5.77500	9.00100	-	
413	Trend	511.08100	484.87800	447.28400	371.23700	277.51500	333.59300	460.13800	-	
414	R Squared	0.9140	0.8870	0.8310	0.7390	0.6440	0.6160	0.4850	0.3270	
415	F	488.442	326.462	175.614	84.730	43.550	19.743	8.224	6.343	
416	Predicted Normal Use/Customer	709,889.584	702,267.187	693,534.744	679,261.233	665,116.054	671,305.739	677,823.517	671,242.423	
417	Average Annual HDD	5,299								
418	Time Period Used						xxxxx			
419	Peak Day	82								
420	Load Factor	81.82%	82.55%	81.04%	79.22%	77.02%	72.91%	74.41%	73.78%	

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[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
421	Tyson Foods Inc - (MO523)									
422	Weather Station - Sedalia									
423	Constant				3,257.849	3,256.633	3,261.568	3,261.124	2,943.977	Complete year of data beginning in 1999. Consistent use per customer. F value and R squared are most significant in 2000-2002 period.
424	Current Month's HDD				-	-	-	-	-	
425	Previous Month's HDD				1.14800	1.14800	1.21900	1.27800	1.93700	
426	Trend	N/A	N/A	N/A	-	-	-	-	-	
427	R Squared				0.565	0.563	0.641	0.620	0.784	
428	F				64.649	61.584	63.410	34.484	40.928	
429	Predicted Normal Use/Customer				45,177.440	45,162.848	45,598.297	45,905.610	45,591.887	
430	Average Annual HDD	5,299								
431	Time Period Used						xxxxx			
432	Peak Day	82								
433	Load Factor				61.50%	61.50%	60.30%	59.32%	48.86%	
434	Tyson Foods Inc - (MO524)									
435	Weather Station - Sedalia									
436	Constant				885.461	679.272	462.039	459.788	116.203	Complete year of data beginning in 1999. Consistent use per customer during 2000-2002 period. F value and R squared are most significant in 2000-2002 period.
437	Current Month's HDD				0.78500	0.65400	0.31300	-	-	
438	Previous Month's HDD				0.71000	0.83500	1.21300	1.46200	1.62000	
439	Trend	N/A	N/A	N/A	(9.32300)	(6.22800)	-	-	39.74700	
440	R Squared				0.832	0.853	0.903	0.945	0.967	
441	F				81.684	91.988	163.765	397.596	161.062	
442	Predicted Normal Use/Customer				12,450.295	12,865.195	13,630.742	13,264.594	13,079.082	
443	Average Annual HDD	5,299								
444	Time Period Used						xxxxx			
445	Peak Day	82								
446	Load Factor				25.27%	25.97%	26.61%	26.92%	24.69%	
447	Excel Corporation - (MO525)									<b>Did not adjust - No seasonal pattern</b>
448	Municipal Utilities - (MO526)									<b>Did not adjust - No seasonal pattern</b>
449	<b>Northern System</b>									
450	Chillicothe PO - (MO527)									<b>Did not adjust - No seasonal pattern</b>
451	Glen Gery - (MO528)									<b>Did not adjust - No seasonal pattern</b>
452	Wire Rope Corporation - (MO529)									<b>Did not adjust - No seasonal pattern</b>
453	<b>Eastern System</b>									
454	Phelps County - (MO530)									
455	Weather Station - Rolla									
456	Constant	3,181.690	3,042.722	3,046.383	3,055.163	3,023.985	2,503.925	2,548.853	2,449.589	Complete year of data beginning in 1996. Change in significance of current and previous HDD coefficient in 2000-2002 period.
457	Current Month's HDD	1.79500	1.76200	1.49700	1.33900	0.99800	-	-	0.49900	
458	Previous Month's HDD	0.47500	0.50800	0.70000	0.82200	0.96300	1.87700	1.51400	1.17900	
459	Trend	(9.87900)	(9.50700)	(11.45000)	(15.00800)	(17.45500)	-	-	-	
460	R Squared	0.756	0.746	0.720	0.724	0.701	0.738	0.854	0.935	
461	F	90.021	82.196	61.800	52.603	37.664	99.564	135.973	80.595	
462	Predicted Normal Use/Customer	38,520.206	38,625.590	38,132.068	37,383.760	36,947.606	39,199.352	37,968.500	37,576.996	
463	Average Annual HDD	4,876								
464	Time Period Used						xxxxx			
465	Peak Day	76								
466	Load Factor		42.60%	42.67%	43.15%	43.07%	45.18%	47.74%	52.31%	49.48%
467	University of Missouri TJ Hall - (MO531)									
468	Weather Station - Rolla									
469	Constant	399.129	406.878	406.087	403.128	430.215	419.802	381.261	386.752	Complete year of data beginning in 1996. Change in significance of current and previous HDD coefficient in 1999-2002 period
470	Current Month's HDD	0.88600	0.78600	0.69900	0.52500	-	-	-	-	
471	Previous Month's HDD	0.61000	0.67800	0.75200	0.92100	1.37400	1.45300	1.51900	1.44700	
472	Trend									
473	R Squared	0.811	0.798	0.770	0.774	0.768	0.874	0.953	0.933	
474	F	202.798	165.346	120.167	102.111	156.515	242.720	468.711	153.438	
475	Predicted Normal Use/Customer	12,084.044	12,021.000	11,948.120	11,888.232	11,862.204	12,122.452	11,981.776	11,696.596	
476	Average Annual HDD	4,876								
477	Time Period Used						xxxxx			
478	Peak Day	76								
479	Load Factor		26.11%	26.42%	26.48%	26.45%	27.41%	26.73%	25.65%	26.12%



**Aquila Networks - MPS  
Summary of Statistical Results from Heating  
Degree Day Regression Analysis**

[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
480	<b>Special Contract Customers Cont.</b>									
481	<b>Eastern System</b>									
482	Royal Canine US - (MO532)									<b>Did not adjust - No seasonal pattern</b>
483	Briggs & Stratton -(MO533)									
484	Weather Station - Rolla									
485	Constant	4,352.542	5,074.027	5,885.854	7,459.508	7,445.537	7,403.248	5,997.859	7,887.510	
486	Current Month's HDD	2,47200	2,55800	2,41200	2,43200	2,21600	-	-	-	Complete year of data beginning in 1996. Change in significance of current and previous HDD
487	Previous Month's HDD	1,66600	1,49400	1,63600	1,52300	1,85200	4,19300	4,37600	3,17900	of current and previous HDD
488	Trend	41.48500	38.01000	30.43600	-	-	-	80.67500	-	coefficient in 2000-2002 period.
489	R Squared	0.568	0.556	0.487	0.557	0.536	0.604	0.707	0.578	
490	F	38.670	35.625	23.448	38.061	28.125	54.397	28.705	16.097	
491	Predicted Normal Use/Customer	117,460.102	116,451.296	114,656.224	108,798.676	109,182.012	109,284.044	111,221.534	110,150.924	
492	Average Annual HDD	4,876								
493	Time Period Used						xxxxx			
494	Peak Day	76								
495	Load Factor	55.39%	55.69%	55.33%	54.61%	54.00%	53.27%	52.64%	60.25%	
496	Busy Bee Laundry - (MO534)									<b>Did not adjust - No seasonal pattern</b>
497	Vonhoffmann Graphic - (MO535)									<b>Did not adjust - No seasonal pattern</b>







**Aquila Networks - MPS**  
**Calculation of Weather Normalization Adjustment**

[A]	[B]	[C]	[D]	[E]		[F]		[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
Line No.	Customer Classification	Weather Station	Month	HDD Current Month		HDD Previous Month		Adjustment Mcf/cust.	2002 # of Cust.	Adjusted Units [I]X[J]	Margin		Cost of Gas			Total Adjustment	
			Actual	Normal	Actual	Normal	\$/Mcf				\$ [K]X[L]	\$/Mcf (1), (2), (3)	\$ [K]X[N]				
246	Commercial	Firm Cont.															
247		Northern System - (MO052)															
248		Brookfield															
249			January	1,021	1,296	887	1,134	10.36	380	3,937	2.1202	8,346	6.0603	23,858		32,204	
250			February	852	994	1,021	1,296	9.04	384	3,471	2.1202	7,360	6.0603	21,038		28,398	
251			March	866	746	852	994	1.73	384	665	2.1202	1,410	6.0603	4,029		5,439	
252			April	368	417	866	746	(2.26)	384	(868)	2.1202	(1,839)	6.0603	(5,258)		(7,097)	
253			May	200	167	368	417	0.73	372	270	2.1202	572	6.0603	1,635		2,207	
254			June	-	13	200	167	(0.63)	364	(229)	2.1202	(485)	6.0603	(1,386)		(1,872)	
255			July	-	-	-	13	0.33	358	116	2.1202	247	6.0603	706		953	
256			August	2	10	-	-	0.12	355	43	2.1202	91	6.0603	261		353	
257			September	23	82	2	10	1.10	356	390	2.1202	828	6.0603	2,366		3,193	
258			October	464	321	23	82	(0.70)	357	(248)	2.1202	(526)	6.0603	(1,505)		(2,031)	
259			November	778	748	464	321	(4.03)	384	(1,549)	2.1202	(3,285)	6.0603	(9,390)		(12,675)	
260			December	948	1,134	778	748	2.07	384	797	2.1202	1,689	6.0603	4,828		6,516	
261			Total	5,522	5,928	5,461	5,928	17.86	372	6,795		14,407		41,182		55,589	
262		Chillicothe															
263			January	1,041	1,274	905	1,110	10.71	478	5,120	2.1202	10,854	6.0603	31,026		41,880	
264			February	863	982	1,041	1,274	8.64	479	4,141	2.1202	8,779	6.0603	25,093		33,872	
265			March	869	728	863	982	(0.47)	482	(226)	2.1202	(478)	6.0603	(1,367)		(1,846)	
266			April	362	390	869	728	(2.81)	480	(1,349)	2.1202	(2,860)	6.0603	(8,176)		(11,037)	
267			May	192	151	362	390	(0.30)	469	(140)	2.1202	(298)	6.0603	(851)		(1,149)	
268			June	-	10	192	151	(0.77)	458	(354)	2.1202	(750)	6.0603	(2,144)		(2,894)	
269			July	-	-	-	10	0.25	444	110	2.1202	233	6.0603	666		899	
270			August	2	10	-	-	0.19	443	86	2.1202	182	6.0603	520		702	
271			September	28	74	2	10	1.31	440	577	2.1202	1,223	6.0603	3,496		4,719	
272			October	478	316	28	74	(2.78)	449	(1,249)	2.1202	(2,649)	6.0603	(7,571)		(10,220)	
273			November	790	741	478	316	(5.19)	473	(2,457)	2.1202	(5,208)	6.0603	(14,888)		(20,960)	
274			December	973	1,110	790	741	2.10	472	993	2.1202	2,105	6.0603	6,016		8,121	
275			Total	5,598	5,786	5,530	5,786	10.88	464	5,250		11,132		31,819		42,951	
276		Salisbury															
277			January	974	1,247	843	1,084	10.06	264	2,656	2.1202	5,631	6.0603	16,095		21,726	
278			February	814	954	974	1,247	9.09	264	2,399	2.1202	5,085	6.0603	14,536		19,621	
279			March	823	713	814	954	2.18	263	573	2.1202	1,214	6.0603	3,471		4,685	
280			April	358	379	823	713	(2.60)	261	(680)	2.1202	(1,441)	6.0603	(4,119)		(5,560)	
281			May	185	139	358	379	(0.08)	249	(19)	2.1202	(40)	6.0603	(115)		(155)	
282			June	-	9	185	139	(1.09)	238	(258)	2.1202	(548)	6.0603	(1,566)		(2,114)	
283			July	-	-	-	9	0.24	231	55	2.1202	116	6.0603	331		447	
284			August	-	10	-	-	0.14	232	32	2.1202	67	6.0603	192		259	
285			September	25	74	-	10	0.93	232	216	2.1202	458	6.0603	1,310		1,768	
286			October	450	314	25	74	(0.57)	232	(132)	2.1202	(280)	6.0603	(800)		(1,079)	
287			November	746	699	450	314	(4.22)	251	(1,058)	2.1202	(2,243)	6.0603	(6,413)		(8,656)	
288			December	930	1,084	746	699	0.87	253	219	2.1202	465	6.0603	1,329		1,794	
289			Total	5,305	5,622	5,218	5,622	14.94	248	4,002		8,484		24,252		32,736	
290		Spickard															
291			January	1,083	1,367	950	1,212	11.95	305	3,644	2.1202	7,725	6.0603	22,082		29,807	
292			February	918	1,062	1,083	1,367	9.07	306	2,776	2.1202	5,885	6.0603	16,823		22,708	
293			March	900	809	918	1,062	0.72	310	222	2.1202	472	6.0603	1,348		1,819	
294			April	407	459	900	809	(0.58)	311	(182)	2.1202	(385)	6.0603	(1,100)		(1,485)	
295			May	231	192	407	459	0.11	299	34	2.1202	72	6.0603	206		278	
296			June	1	24	231	192	(0.23)	290	(68)	2.1202	(143)	6.0603	(410)		(553)	
297			July	-	2	1	24	0.51	286	145	2.1202	307	6.0603	877		1,184	
298			August	3	21	-	2	0.47	284	132	2.1202	281	6.0603	802		1,083	
299			September	45	114	3	21	1.99	280	558	2.1202	1,183	6.0603	3,380		4,563	
300			October	507	385	45	114	(1.51)	291	(440)	2.1202	(933)	6.0603	(2,666)		(3,599)	
301			November	833	798	507	385	(3.26)	308	(1,004)	2.1202	(2,130)	6.0603	(6,087)		(8,217)	
302			December	1,003	1,212	833	798	4.25	307	1,304	2.1202	2,766	6.0603	7,906		10,671	
303			Total	5,931	6,445	5,878	6,445	23.47	298	7,122		15,099		43,160		58,259	
304		Eastern System - (MO053)															
305		Rolla															
306			January	900	1,111	764	972	9.03	472	4,264	2.1896	9,336	9.9620	42,476		51,812	
307			February	779	837	900	1,111	9.16	473	4,334	2.1896	9,491	9.9620	43,180		52,671	
308			March	767	627	779	837	2.52	469	1,181	2.1896	2,587	9.9620	11,769		14,356	
309			April	236	298	767	627	(6.08)	471	(2,864)	2.1896	(6,271)	9.9620	(28,529)		(34,800)	
310			May	124	111	236	298	2.69	458	1,233	2.1896	2,700	9.9620	12,286		14,986	
311			June	5	7	124	111	(0.56)	451	(255)	2.1896	(558)	9.9620	(2,537)		(3,094)	
312			July	-	-	5	7	0.09	438	38	2.1896	83	9.9620	379		462	
313			August	-	4	-	-	-	433	-	2.1896	-	9.9620	-		-	
314			September	13	48	-	4	0.17	435	76	2.1896	165	9.9620	753		918	
315			October	362	258	13	48	1.52	437	664	2.1896	1,454	9.9620	6,617		8,072	
316			November	663	603	362	258	(4.52)	464	(2,096)	2.1896	(4,589)	9.9620	(20,878)		(25,467)	
317			December	880	972	663	603	(2.61)	479	(1,248)	2.1896	(2,733)	9.9620	(12,434)		(15,167)	
318			Total	4,729	4,876	4,613	4,876	11.42	457	5,328		11,667		53,081		64,749	

**Aquila Networks - MPS**  
**Calculation of Weather Normalization Adjustment**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]				
Line No.	Customer Classification	Weather Station	Month	HDD Current Month		HDD Previous Month		Adjustment	2002 # of Cust.	Adjusted Units	Margin		Cost of Gas		Total Adjustment				
				Actual	Normal	Actual	Normal				Mcf	\$	\$/Mcf	\$					
										[I]X[J]	\$/Mcf	\$ [K]X[L]	\$/Mcf (1), (2), (3)	\$ [K]X[N]	[M]+[O]				
319	Industrial Firm	Southern System - (MO051)	Clinton		0.20300		0.35600												
320				January	997	1,174	838	1,025	102.50	8	820	1.3988	1,147	6.2320	5,110	6,257			
322				February	833	903	997	1,174	77.22	7	541	1.3988	756	6.2320	3,369	4,125			
324				March	816	673	833	903	(4.11)	8	(33)	1.3988	(46)	6.2320	(205)	(251)			
325				April	288	352	816	673	(37.92)	8	(303)	1.3988	(424)	6.2320	(1,890)	(2,315)			
326				May	159	148	288	352	20.55	8	164	1.3988	230	6.2320	1,025	1,255			
327				June	3	10	159	148	(2.50)	8	(20)	1.3988	(28)	6.2320	(124)	(152)			
328				July	-	-	3	10	2.49	8	20	1.3988	28	6.2320	124	152			
329				August	-	7	-	-	1.42	8	11	1.3988	16	6.2320	71	87			
330				September	26	65	-	7	10.41	8	83	1.3988	116	6.2320	519	635			
331				October	423	287	26	65	(13.72)	8	(110)	1.3988	(154)	6.2320	(684)	(838)			
332				November	729	650	423	287	(64.45)	7	(451)	1.3988	(631)	6.2320	(2,812)	(3,443)			
333				December	943	1,025	729	650	(11.48)	7	(80)	1.3988	(112)	6.2320	(501)	(613)			
334				Total		5,217	5,294	5,112	5,294	80.42	8	642		898		4,002	4,900		
335				Lexington				0.44500		0.92300									
336							January	918	1,193	792	1,060	369.74	1	370	1.3988	517	6.2320	2,304	2,821
337							February	773	916	918	1,193	317.46	1	317	1.3988	444	6.2320	1,978	2,422
338							March	781	684	773	916	88.82	1	89	1.3988	124	6.2320	554	678
339							April	310	345	781	684	(73.96)	1	(74)	1.3988	(103)	6.2320	(461)	(564)
340							May	168	127	310	345	14.06	1	14	1.3988	20	6.2320	88	107
341							June	-	9	168	127	(33.84)	1	(34)	1.3988	(47)	6.2320	(211)	(258)
342							July	-	-	-	9	8.31	1	8	1.3988	12	6.2320	52	63
343							August	-	8	-	-	3.56	1	4	1.3988	5	6.2320	22	27
344							September	23	59	-	8	23.40	1	23	1.3988	33	6.2320	146	179
345							October	435	286	23	59	(33.08)	1	(33)	1.3988	(46)	6.2320	(206)	(252)
346							November	675	675	435	286	(137.53)	1	(138)	1.3988	(192)	6.2320	(857)	(1,049)
347				December	852	1,060	675	675	92.56	1	93	1.3988	129	6.2320	577	706			
348				Total		4,935	5,362	4,875	5,362	639.52	1	640		895		3,985	4,880		
349				Sedalia				-		0.45800									
350							January	974	1,169	865	1,015	68.70	7	481	1.3988	673	6.2320	2,997	3,670
351							February	806	907	974	1,169	89.31	7	625	1.3988	874	6.2320	3,896	4,771
352							March	824	674	806	907	46.26	7	324	1.3988	453	6.2320	2,018	2,471
353							April	289	356	824	674	(68.70)	7	(481)	1.3988	(673)	6.2320	(2,997)	(3,670)
354							May	181	143	289	356	30.69	7	215	1.3988	300	6.2320	1,339	1,639
355	June	5	12				181	143	(17.40)	6	(104)	1.3988	(146)	6.2320	(651)	(797)			
356	July	-	-				5	12	3.21	6	19	1.3988	27	6.2320	120	147			
357	August	-	8				-	-	-	6	-	1.3988	-	6.2320	-	-			
358	September	27	72				-	8	3.66	6	22	1.3988	31	6.2320	137	168			
359	October	430	295				27	72	20.61	6	124	1.3988	173	6.2320	771	944			
360	November	749	648				430	295	(61.83)	7	(433)	1.3988	(605)	6.2320	(2,697)	(3,303)			
361	December	933	1,015	749	648	(46.26)	7	(324)	1.3988	(453)	6.2320	(2,018)	(2,471)						
362	Total		5,218	5,299	5,150	5,299	68.24	7	468		654		2,914	3,568					
363	Northern System - (MO052)	Brookfield			-		0.13800												
365				January	1,021	1,296	887	1,134	34.09	6	205	2.0412	417	6.0603	1,239	1,657			
366				February	852	994	1,021	1,296	37.95	6	228	2.0412	465	6.0603	1,380	1,845			
367				March	866	746	852	994	19.60	6	118	2.0412	240	6.0603	713	953			
368				April	368	417	866	746	(16.56)	6	(99)	2.0412	(203)	6.0603	(602)	(805)			
369				May	200	167	368	417	6.76	6	41	2.0412	83	6.0603	246	329			
370				June	-	13	200	167	(4.55)	5	(23)	2.0412	(46)	6.0603	(138)	(184)			
371				July	-	-	-	13	1.79	6	11	2.0412	22	6.0603	65	87			
372				August	2	10	-	-	-	6	-	2.0412	-	6.0603	-	-			
373				September	23	82	2	10	1.10	6	7	2.0412	14	6.0603	40	54			
374				October	464	321	23	82	8.14	6	49	2.0412	100	6.0603	296	396			
375				November	778	748	464	321	(19.73)	6	(118)	2.0412	(242)	6.0603	(718)	(959)			
376	December	948	1,134	778	748	(4.14)	6	(25)	2.0412	(51)	6.0603	(151)	(201)						
377	Total		5,522	5,928	5,461	5,928	64.45	6	391		799		2,371	3,170					







**Aquila Networks - MPS**  
**Calculation of Weather Normalization Adjustment**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]
Line No.	Customer Classification	Weather Station	Month	HDD Current Month		HDD Previous Month		Adjustment Mcf/cust.	2002 # of Cust.	Adjusted Units Mcf [I]X[J]	Margin		Cost of Gas		Total Adjustment \$ [M]+[O]
				Actual	Normal	Actual	Normal				\$/Mcf	\$ [K]X[L]	\$/Mcf (1), (2), (3)	\$ [K]X[N]	
557	<b>Summary</b>														
558	Residential														
559		Southern System - (MO001)							27,984	86,984		193,930	6.2320	542,086	736,016
560		Northern System - (MO002)							9,143	51,292		114,355	6.0603	310,846	425,201
561		Eastern System - (MO003)							3,565	11,090		24,725	9.9620	110,480	135,206
562		Total							40,693	149,366		333,011		963,412	1,296,422
563	Commercial Firm														
564		Southern System - (MO051)							3,531	40,032		82,970	6.2320	249,483	332,453
565		Northern System - (MO052)							1,381	23,169		49,122	6.0603	140,413	189,536
566		Eastern System - (MO053)							457	5,328		11,667	9.9620	53,081	64,749
567		Total							5,369	68,530		143,760		442,978	586,737
568	Industrial Firm														
569		Southern System - (MO051)							15	1,749		2,447	6.2320	10,901	13,348
570		Northern System - (MO052)							6	391		799	6.0603	2,371	3,170
571		Total							21	2,140		3,245		13,272	16,518
572	Large Volume	Transportation													
573		Southern System - (MO501)							23	9,070		1,920		-	1,920
574		Northern System - (MO502)							6	29,966		6,347		-	6,347
575		Eastern System - (MO503)							1	-		-		-	-
576		Total							30	39,036		8,267		-	8,267
577	Special Contract Customers														
578		Southern System - (MO522, MO523, MO524)							3	907		199		-	199
579		Northern System - (MO530, MO531, MO533)							3	1,958		508		-	508
580		Total							6	2,864		707		-	707
581	Total System								46,119	261,937		488,989		1,419,662	1,908,651

Notes:

- (1) Southern System 20596829 (cost of gas purchases) / 3304993 (Mcf) = \$6.232/Mcf.
- (2) Northern System 6849751 (cost of gas purchases) / 1130257 (Mcf) = \$6.0603/Mcf.
- (3) Eastern System 3503750 (cost of gas purchases) / 351711 (Mcf) = \$9.962/Mcf.
- (4) Margin for commercial, industrial, and large volume transportation customers is based on a weighted average of block rate and bill frequency data.

**Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)**  
**Summary of Statistical Results from Heating**  
**Degree Day Regression Analysis**

[A] Line No.	[B] Description	[C] 1995-2002	[D] 1996-2002	[E] 1997-2002	[F] 1998-2002	[G] 1999-2002	[H] 2000-2002	[I] 2001-2002	[J] 2002	[K] Comments
	Trend	1,086	942	798	654	510	366	222	78	
<b>1</b>	<b>Residential General (MO004 &amp; MO005)</b>									
2	Weather Station - Maryville									
3	Constant	2.212	1.426	1.251	1.195	0.337	0.299	0.304	2.315	Consistent normal use/customer.
4	Current Month's HDD	0.01355	0.01164	0.01102	0.01067	0.00991	0.00952	0.00679	0.00635	R squared value and F are most significant in 1995-2002 period.
5	Previous Month's HDD	-	0.00207	0.00246	0.00273	0.00333	0.00364	0.00574	0.00586	1995-2002 period contains both warmer and colder years.
6	Trend	(0.02856)	(0.02163)	(0.02115)	(0.02515)	-	-	-	(0.23400)	1995-2002 period is closest to normal.
7	R squared	0.937	0.955	0.954	0.948	0.942	0.931	0.938	0.977	
8	F	710.389	586.662	488.245	358.910	383.878	238.436	174.947	156.566	
9	Predicted Normal Use/Customer	80.066	82.242	82.224	81.501	86.680	85.743	81.798	85.700	
10	Average Annual HDD	6,239								
11	Time Period Used	xxxxx								
12	Peak Day	83								
13	Load Factor	19.72%	19.97%	20.23%	20.18%	21.39%	21.30%	21.35%	22.59%	
<b>14</b>	<b>Commercial Firm General (MO054 &amp; MO055)</b>									
15	Weather Station - Maryville									
16	Constant	8.839	5.939	1.722	2.080	1.859	1.785	1.873	9.591	R squared value and F are relatively strong in 1995-2002 period.
17	Current Month's HDD	0.03812	0.03294	0.02860	0.02943	0.02824	0.02784	0.01890	0.02009	1995-2002 period contains both warmer and colder years.
18	Previous Month's HDD	-	0.00514	0.00822	0.00656	0.00759	0.00807	0.01463	0.01095	1995-2002 period is closest to normal.
19	Trend	(0.11600)	(0.08856)	-	-	-	-	-	(0.88100)	
20	R squared	0.889	0.904	0.911	0.931	0.927	0.917	0.930	0.956	
21	F	382.741	260.059	362.196	400.637	298.655	193.808	152.621	80.104	
22	Predicted Normal Use/Customer	217.923	225.413	250.409	249.527	245.876	245.475	231.670	240.033	
23	Average Annual HDD	6,239								
24	Time Period Used	xxxxx								
25	Peak Day	83								
26	Load Factor	19.20%	19.75%	22.04%	22.37%	22.19%	22.13%	22.31%	24.33%	
<b>27</b>	<b>Industrial Firm General (MO054)</b>									
28	Weather Station - Maryville									
29	Constant	46.971	48.049	32.940	9.366	10.233	11.093	12.030	12.743	Same number of customers after January 1998 and normal use per customer is also consistent after 1998.
30	Current Month's HDD	0.10500	0.09654	-	0.02739	0.02531	0.02438	-	-	R squared value and F are relatively strong in 1998-2002 period.
31	Previous Month's HDD	-	-	0.07758	0.01906	0.02034	0.02290	0.04237	0.04267	
32	Trend	(0.87500)	(1.01800)	(0.74800)	-	-	-	-	-	
33	R squared	0.490	0.444	0.346	0.820	0.823	0.832	0.941	0.965	
34	F	46.650	34.105	19.818	135.096	110.524	87.454	367.426	306.398	
35	Predicted Normal Use/Customer	268.497	219.945	282.398	402.194	407.606	428.096	408.706	419.134	
36	Average Annual HDD	6,239								
37	Time Period Used	xxxxx								
38	Peak Day	83								
39	Load Factor	9.61%	8.65%	13.14%	26.47%	27.07%	27.35%	28.62%	28.99%	
<b>40</b>	<b>Commercial Large Volume Firm (MO284)</b>									
41	Weather Station - Maryville									
42	Constant	1,137.242	1,317.737	1,249.454	226.580	212.403	195.996	186.493	175.872	Normal use per customer is fairly consistent after 1998.
43	Current Month's HDD	0.87900	0.80400	0.89900	0.74000	0.76700	0.79000	0.81900	-	R squared value and F are strongest in 1998-2002 period.
44	Previous Month's HDD	-	-	-	-	-	-	-	0.88000	
45	Trend	(12.01600)	(17.24200)	(21.19400)	-	-	-	-	-	
46	R squared	0.173	0.180	0.186	0.739	0.766	0.762	0.718	0.856	
47	F	10.947	10.108	9.109	168.119	155.144	113.001	59.549	66.477	
48	Predicted Normal Use/Customer	6,081.609	4,587.036	3,689.497	7,335.820	7,334.149	7,280.762	7,347.657	7,600.784	
49	Average Annual HDD	6,239								
50	Time Period Used	xxxxx								
51	Peak Day	83								
52	Load Factor	22.34%	19.17%	14.57%	29.18%	28.44%	27.70%	27.16%	26.42%	
<b>53</b>	<b>Industrial Large Volume Firm (MO284)</b>									<b>Not Statistically Significant (No seasonal pattern)</b>
<b>54</b>	<b>Commercial Large Volume Firm (MO285)</b>									<b>Not Statistically Significant (Only 3 months of actual usage)</b>
<b>55</b>	<b>Industrial Large Volume Firm (MO285)</b>									<b>Not Statistically Significant (Only 2 years of data with no seasonal pattern)</b>
<b>56</b>	<b>Transportation (MO504)</b>									
57	Weather Station - Maryville									
58	Constant						2683.702	2889.466	2528.177	Seasonal pattern is marginal. Do not adjust.
59	Current Month's HDD						1.629	2.966	2.243	
60	Previous Month's HDD						-	(1.534)	-	
61	Trend						-	-	-	
62	R squared		N/A	N/A	N/A	N/A	0.338	0.561	0.592	
63	F						18.909	15.677	16.992	

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Calculation of Weather Normalization Adjustment

[A] Line No.	[B] Customer Classification	[C] Weather Station	[D] Month	[E] HDD		[F] HDD		[H] Adjustment Mcf/cust.	[J] 2002 # of Cust.	[K] Adjusted Units Mcf	[L] Margin		[N] Cost of Gas		[O] Total Adjustment	
				[G] Current Month Actual	[G] Normal	[G] Previous Month Actual	[G] Normal				[M] \$	[M] \$/Mcf	[O] \$	[O] \$/Mcf (1)		
1	Residential General - (MO004)															
		Maryville			0.01355					[I][X][J]	[K]X[L]			[K]X[N]	[M]+[O]	
2		January	1,089	1,318		944	1,190	-	3.10	4,089	12,688	1,6350	20,745	5.0327	63,855	84,600
3		February	927	1,035	1,089	1,318	1,190	1.46	4,063	5,946	1,6350	9,721	5.0327	29,924	39,645	
4		March	897	793	927	1,035	1,318	(1.41)	4,045	(5,700)	1,6350	(9,320)	5.0327	(28,688)	(38,008)	
5		April	396	429	897	793	429	0.45	4,060	1,815	1,6350	2,968	5.0327	9,137	12,105	
6		May	202	173	396	429	429	(0.39)	4,110	(1,615)	1,6350	(2,641)	5.0327	(8,128)	(10,769)	
7		June	-	19	202	173	173	0.26	4,006	1,031	1,6350	1,686	5.0327	5,190	6,877	
8		July	-	-	-	-	19	-	3,977	-	1,6350	-	5.0327	-	-	
9		August	2	19	-	-	-	0.23	3,965	913	1,6350	1,493	5.0327	4,597	6,090	
10		September	45	97	2	19	19	0.70	3,970	2,797	1,6350	4,574	5.0327	14,078	18,651	
11		October	504	380	45	97	97	(1.68)	3,967	(6,665)	1,6350	(10,898)	5.0327	(33,545)	(44,443)	
12		November	831	786	504	380	380	(0.61)	4,025	(2,454)	1,6350	(4,013)	5.0327	(12,352)	(16,364)	
13		December	1,032	1,190	831	786	786	2.14	4,030	8,628	1,6350	14,106	5.0327	43,422	57,528	
14		Total	5,925	6,239	5,837	6,239	6,239	4.25	4,026	17,384		28,423		87,490	115,913	
16	Residential General - (MO005)															
17		Maryville			0.01355											
18		January	1,089	1,318		944	1,190	-	3.10	1,287	3,993	1,6350	6,529	5.0327	20,098	26,628
19		February	927	1,035	1,089	1,318	1,190	1.46	1,282	1,876	1,6350	3,067	5.0327	9,442	12,509	
20		March	897	793	927	1,035	1,318	(1.41)	1,278	(1,801)	1,6350	(2,945)	5.0327	(9,064)	(12,008)	
21		April	396	429	897	793	429	0.45	1,274	570	1,6350	931	5.0327	2,867	3,798	
22		May	202	173	396	429	429	(0.39)	1,264	(497)	1,6350	(812)	5.0327	(2,500)	(3,312)	
23		June	-	19	202	173	173	0.26	1,252	322	1,6350	527	5.0327	1,622	2,149	
24		July	-	-	-	-	19	-	1,234	-	1,6350	-	5.0327	-	-	
25		August	2	19	-	-	-	0.23	1,227	283	1,6350	462	5.0327	1,422	1,885	
26		September	45	97	2	19	19	0.70	1,221	860	1,6350	1,407	5.0327	4,330	5,736	
27		October	504	380	45	97	97	(1.68)	1,243	(2,088)	1,6350	(3,415)	5.0327	(10,511)	(13,926)	
28		November	831	786	504	380	380	(0.61)	1,269	(774)	1,6350	(1,265)	5.0327	(3,894)	(5,159)	
29		December	1,032	1,190	831	786	786	2.14	1,269	2,717	1,6350	4,442	5.0327	13,673	18,115	
30		Total	5,925	6,239	5,837	6,239	6,239	4.25	1,258	5,461		8,929		27,486	36,415	
31	Commercial Firm General - (MO054)															
32		Maryville			0.03812											
33		January	1,089	1,318		944	1,190	-	8.73	616	5,377	1,4010	7,534	5.0327	27,063	34,597
34		February	927	1,035	1,089	1,318	1,190	1.46	4.12	614	2,528	1,4010	3,541	5.0327	12,722	16,263
35		March	897	793	927	1,035	1,318	(3.96)	616	(2,442)	1,4010	(3,421)	5.0327	(12,921)	(15,712)	
36		April	396	429	897	793	429	1.26	612	770	1,4010	1,079	5.0327	3,875	4,953	
37		May	202	173	396	429	429	(1.11)	609	(673)	1,4010	(943)	5.0327	(3,388)	(4,331)	
38		June	-	19	202	173	173	0.72	596	432	1,4010	605	5.0327	2,172	2,777	
39		July	-	-	-	-	19	-	598	-	1,4010	-	5.0327	-	-	
40		August	2	19	-	-	-	0.65	594	385	1,4010	539	5.0327	1,937	2,477	
41		September	45	97	2	19	19	1.98	594	1,177	1,4010	1,650	5.0327	5,926	7,575	
42		October	504	380	45	97	97	(4.73)	593	(2,803)	1,4010	(3,927)	5.0327	(14,107)	(18,034)	
43		November	831	786	504	380	380	(1.72)	604	(1,036)	1,4010	(1,452)	5.0327	(5,214)	(6,666)	
44		December	1,032	1,190	831	786	786	6.02	614	3,698	1,4010	5,181	5.0327	18,612	23,793	
45		Total	5,925	6,239	5,837	6,239	6,239	11.97	605	7,413		10,385		37,306	47,691	
46	Commercial Firm General - (MO055)															
47		Maryville			0.03812											
48		January	1,089	1,318		944	1,190	-	8.73	221	1,929	1,4010	2,703	5.0327	9,709	12,412
49		February	927	1,035	1,089	1,318	1,190	1.46	4.12	221	910	1,4010	1,275	5.0327	4,579	5,854
50		March	897	793	927	1,035	1,318	(3.96)	223	(884)	1,4010	(1,239)	5.0327	(4,449)	(5,688)	
51		April	396	429	897	793	429	1.26	220	277	1,4010	388	5.0327	1,393	1,781	
52		May	202	173	396	429	429	(1.11)	220	(243)	1,4010	(341)	5.0327	(1,224)	(1,565)	
53		June	-	19	202	173	173	0.72	215	156	1,4010	218	5.0327	784	1,002	
54		July	-	-	-	-	19	-	209	-	1,4010	-	5.0327	-	-	
55		August	2	19	-	-	-	0.65	209	135	1,4010	190	5.0327	682	871	
56		September	45	97	2	19	19	1.98	211	418	1,4010	586	5.0327	2,105	2,691	
57		October	504	380	45	97	97	(4.73)	211	(97)	1,4010	(1,397)	5.0327	(5,020)	(6,417)	
58		November	831	786	504	380	380	(1.72)	212	(364)	1,4010	(509)	5.0327	(1,830)	(2,340)	
59		December	1,032	1,190	831	786	786	6.02	214	1,289	1,4010	1,806	5.0327	6,487	8,293	
60		Total	5,925	6,239	5,837	6,239	6,239	11.97	216	2,626		3,679		13,215	16,894	
61	Industrial Firm General - (MO054)															
62		Maryville			0.02739											
63		January	1,089	1,318		944	1,190	-	10.96	2	22	1,4010	31	5.0327	110	141
64		February	927	1,035	1,089	1,318	1,190	7.32	2	15	1,4010	21	5.0327	74	94	
65		March	897	793	927	1,035	1,318	(0.79)	2	(2)	1,4010	(2)	5.0327	(8)	(10)	
66		April	396	429	897	793	429	(1.08)	2	(2)	1,4010	(3)	5.0327	(11)	(14)	
67		May	202	173	396	429	429	(0.17)	2	(0)	1,4010	(0)	5.0327	(2)	(2)	
68		June	-	19	202	173	173	(0.03)	2	(0)	1,4010	(0)	5.0327	(0)	(0)	
69		July	-	-	-	-	19	-	0.36	2	1	1,4010	1	5.0327	4	5
70		August	2	19	-	-	-	0.47	2	1	1,4010	1	5.0327	5	6	
71		September	45	97	2	19	19	1.75	2	3	1,4010	5	5.0327	18	22	
72		October	504	380	45	97	97	(2.41)	2	(5)	1,4010	(7)	5.0327	(24)	(31)	
73		November	831	786	504	380	380	(3.60)	2	(7)	1,4010	(10)	5.0327	(36)	(46)	
74		December	1,032	1,190	831	786	786	3.47	2	7	1,4010	10	5.0327	35	45	
75		Total	5,925	6,239	5,837	6,239	6,239	16.26	2	33		46		164	209	
76	Commercial Large Volume Firm - (MO284)															
77		Maryville			0.74000											
78		January	1,089	1,318		944	1,190	-	169.46	6	1,017	0.7290	741	5.0327	5,117	5,858
79		February	927	1,035	1,089	1,318	1,190	79.92	7	559	0.7290	408	5.0327	2,816	3,223	
80		March	897	793	927	1,035	1,318	(76.96)	7	(539)	0.7290	(393)	5.0327	(2,711)	(3,104)	
81		April	396	429	897	793	429	24.42	7	171	0.7290	125	5.0327	860	985	
82		May														

**Aquila Networks - MPS**  
**Adjusted Volumes Compared to Weather Variation from Normal**

[A] Line No.	[B] Weather Station	[C] Adjustment Mcf	[D] 2002 Volumes Mcf	[E] Percent of Total	[F] 13 Month HDD from Normal
1	Southern System				
2	KCI	12,729	234,340	5.43%	7.51%
3	Lexington	45,905	557,320	8.24%	10.82%
4	Marshall	27,518	658,934	4.18%	6.94%
5	Sedalia	28,219	1,921,760	1.47%	3.66%
6	Clinton	11,052	430,873	2.56%	4.18%
7	Nevada	13,319	505,800	2.63%	4.45%
8	Total Southern System	138,742	4,309,027	3.22%	
9					
10	Northern System				
11	Chillicothe	44,506	898,276	4.95%	5.70%
12	Salisbury	11,693	153,931	7.60%	8.32%
13	Spickard	21,558	230,190	9.37%	10.13%
14	Brookfield	27,062	337,918	8.01%	9.25%
15	Total Southern System	104,818	1,620,315	6.47%	
16					
17	Eastern System				
18	University of MO-Rolla	18,376	550,894	3.34%	6.07%
19					
20	Total MPS System	261,937	6,480,236	4.04%	

**Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Adjusted Volumes Compared to Weather Variation from Normal**

[A] Line No.	[B] Weather Station	[C] Adjusted Volumes Mcf	[D] 2002 Volumes Mcf	[E] Percent of Total	[F] 13 Month HDD from Normal
1	Maryville	34,374	673,726	5.10%	7.54%

**Aquila - Missouri Public System  
Revenue Synchronization Adjustment - Revenues Under Existing Rates - MPS  
Sales**

[A]	[B]	[C]	[D] Per Books				[H] Present Rates			[K] Synchronized Revenues Under Present Rates						[Q]	[R]	[S]
Line No.	Rate Schedule	CIS Rate Code	Average Number of Customers	Throughput Mcf	Bill Frequency	Annual Billing Demand Mcf	Customer Charge \$/Meter	Energy Charge \$/Mcf	Billing Demand \$/Mcf	Customer Charge \$	Energy Charge \$	Billing Demand Page 2	Total Margin \$	Cost of Gas \$	Total Revenues \$	Per Books Revenues Net of Unbilled \$	Difference \$	% [R]/[Q]
1	<b>RESIDENTIAL</b>									12X[D]X[H]	[E]X[F]X[I]		[K]+[L]+[M]	Direct	[N]+[O]	\$	\$	%
2	Southern System	MO001	27,984	2,153,362			9.00	2.2295		3,022,272	4,800,921		7,823,193	13,416,434	21,239,627	21,189,459	50,168	0.24%
3	Northern System	MO002	9,143	737,314			9.00	2.2295		987,444	1,643,842		2,631,286	4,470,376	7,101,662	7,089,214	12,448	0.18%
4	Eastern System	MO003	3,566	224,338			9.00	2.2295		385,128	500,162		885,290	2,232,262	3,117,552	3,112,998	4,554	0.15%
5	Total Residential		40,693	3,115,014						4,394,844	6,944,924		11,339,768	20,119,072	31,458,840	31,391,671	67,169	0.21%
7	<b>GENERAL SERVICE</b>																	
8	<b>Commercial</b>																	
9	Southern System	MO051	3,531	1,088,637			15.00			635,580	2,256,288		2,891,868	6,784,133	9,676,001	9,688,876	(12,875)	-0.13%
10	First 60 Mcf				57.00%			2.4008										
11	Next 80 Mcf				18.00%			2.2208										
12	Next 100 Mcf				9.00%			2.0405										
13	Excess				16.00%			0.7546										
14	Northern System	MO052	1,382	387,257			15.00			248,760	821,048		1,069,808	2,345,211	3,415,019	3,399,358	15,661	0.46%
15	First 60 Mcf				60.00%			2.4008										
16	Next 80 Mcf				17.00%			2.2208										
17	Next 100 Mcf				10.00%			2.0405										
18	Excess				13.00%			0.7546										
19	Eastern System	MO053	457	127,373			15.00			82,260	278,898		361,158	1,271,488	1,632,646	1,629,906	2,740	0.17%
20	First 60 Mcf				64.00%			2.4008										
21	Next 80 Mcf				19.00%			2.2208										
22	Next 100 Mcf				8.00%			2.0405										
23	Excess				9.00%			0.7546										
24	Total Commercial		5,370	1,603,267						966,600	3,356,235		4,322,835	10,400,832	14,723,667	14,718,140	5,527	0.04%
26	<b>Industrial</b>																	
27	Southern System	MO051	22	62,994			15.00			3,960	88,115		92,075	396,262	488,337	488,950	(613)	-0.13%
28	First 60 Mcf				14.50%			2.4008										
29	Next 80 Mcf				14.50%			2.2208										
30	Next 100 Mcf				15.00%			2.0405										
31	Excess				56.00%			0.7546										
32	Northern System	MO052	6	5,686			15.00			1,080	11,606		12,686	34,164	46,850	46,853	(3)	-0.01%
33	First 60 Mcf				43.00%			2.4008										
34	Next 80 Mcf				25.00%			2.2208										
35	Next 100 Mcf				16.50%			2.0405										
36	Excess				15.50%			0.7546										
37	Total Industrial		28	68,680						5,040	99,721		104,761	430,426	535,187	535,803	(616)	-0.11%
39	<b>Interdepartmental</b>																	
40	Southern System	MO051	7	1,931			15.00			1,260	4,636		5,896	12,391	18,287	17,947	340	1.89%
41	First 60 Mcf				100.00%			2.4008										
42	Next 80 Mcf				0.00%			2.2208										
43	Next 100 Mcf				0.00%			2.0405										
44	Excess				0.00%			0.7546										
46	Total General Service		5,405	1,673,878						972,900	3,460,592		4,433,492	10,843,649	15,277,141	15,271,890	5,251	0.03%
48	<b>LARGE VOLUME FIRM</b>																	
49	Northern System	MO282	1	19,812		112	215.00		3.90	2,580	4,874	435	7,889	94,848	102,737	104,121	(1,384)	-1.33%
50	First 20,000 Mcf				100.00%			0.2460										
51	Excess				0.00%			0.1000										
52	Total Large Volume Firm		1	19,812		112				2,580	4,874	435	7,889	94,848	102,737	104,121	(1,384)	-1.33%
54	<b>LARGE VOLUME INTERRUPTIBLE</b>																	
55	Northern System	MO262	0	471		0	215.00		3.90	0	116	0	116	1,906	2,022	2,166	(144)	-6.65%
56	First 20,000 Mcf				100.00%			0.2460										
57	Excess				0.00%			0.1000										
58	Total Large Volume Interruptible		0	471		0				0	116	0	116	1,906	2,022	2,166	(144)	-6.65%
60	<b>TOTAL SALES</b>		46,099	4,809,175		112				5,370,324	10,410,505	435	15,781,264	31,059,475	46,840,739	46,769,848	70,891	0.15%
61	<b>TOTAL TRANSPORTATION (page 2)</b>		47	4,072,358		156,128				122,085	944,989	607,356	1,674,429	449	1,674,878	1,689,543	(14,665)	-0.87%
62	<b>Total MPS</b>		46,146	8,881,533		156,240				5,492,409	11,355,494	607,791	17,455,694	31,059,924	48,515,617	48,459,391	56,226	0.12%

**Aquila - Missouri Public System  
Revenue Synchronization Adjustment - Revenues Under Existing Rates - MPS  
Transportation**

[A]	[B]	[C]	[D] [E] [F] [G] [H] [I] [J]				[K] [L] [M] [N] [O] [P] [Q]										
Line No.	Rate Schedule	CIS Rate Code	Per Books - Annual Number of Units				Present Rates			Synchronized Revenues Under Present Rates						Per Books \$	
			Annual Customer Charges	Throughput Mcf	Bill Frequency	Annual Billing Demand Mcf	Customer Charge \$/Meter	Energy Charge \$/Mcf	Billing Demand \$/Mcf	Customer Charge \$ [D]X[H]	Energy Charge \$ [E]X[F]X[I]	Billing Demand \$ [G]X[J]	Total Margin \$ [M] thru [K]	Cost of Gas \$ [E]X[I]	Total \$ [O]+[N]		
63	<b>LARGE VOLUME TRANSPORTATION</b>																
64	Southern System	MO501	305	1,670,552		108,287	215.00		3.90000								
65	First 20,000 Mcf				76.48%			0.24600									
66	Excess				23.52%			0.10000									
67	Northern System	MO502	72	543,425		36,649	215.00		3.90000								
68	First 20,000 Mcf				76.58%			0.24600									
69	Excess				23.42%			0.10000									
70	Eastern System	MO503	12	41,359		2,672	215.00		3.90000								
71	First 20,000 Mcf				100.00%			0.24600									
72	Excess				0.00%			0.10000									
73	Total Large Volume Transportation		389	2,255,336		147,607											
74																	
75	<b>SMALL VOLUME TRANSPORTATION</b>																
76	Southern System																
77	Schreiber Food	MO01E	12	8,176			15.00										
78	First 60 Mcf				8.81%			2.39080									
79	Next 80 Mcf				11.74%			2.21080									
80	Next 100 Mcf				14.68%			2.03050									
81	Excess				64.77%			0.75460									
82	PGA (L&U)							0.05490							449	449	
83	Total Small Volume Transportation		12	8,176		0									449	449	10,906
84																	
85	<b>SPECIAL CONTRACT TRANSPORTATION</b>																
86	Southern System																
87	Pittsburgh Corning Co.	MO521	12	455,906		0	215.00		0.00000								
88	First 50,000 Mcf <sup>(1)</sup>				100.00%			0.29000									
89	Excess				0.00%			0.13000									
90																	
91	Tyson Foods Processing	MO522	12	670,458		0	215.00	0.22000	0.00000								
92																	
93	Tyson Foods Feed Mill	MO523	12	45,301		0	215.00	0.22000	0.00000								
94																	
95	Tyson Foods Hatchery	MO524	12	12,839		0	215.00	0.22000	0.00000								
96																	
97	Excel Corporation	MO525	12	13,255		0	215.00	0.05000	0.00000								
98																	
99	Marshall Municipal Utilities	MO526	12	49,357		0	215.00		0.00000								
100	First 50,000 Mcf <sup>(2)</sup>				100.00%			0.38000									
101	Excess				0.00%			0.03000									
102	Total Southern System		72	1,247,116		0											
103																	
104	Northern System																
105	Chillicothe Municipal Utilities	MO527	12	30,080		812	215.00		2.00000								
106	First 20,000 Mcf <sup>(3)</sup>				100.00%			0.24600									
107	Excess				0.00%			0.10000									
108	Glen Gery Brick	MO528	12	175,631		5,273	215.00		3.90000								
109	First 20,000 Mcf <sup>(4)</sup>				100.00%			0.24600									
110	Excess				0.00%			0.10000									
111	Wire Rope Corp	MO529	10	91,601		2,435	215.00		3.90000								
112	First 20,000 Mcf				100.00%			0.24600									
113	Excess				0.00%			0.10000									
114	Total Northern System		34	297,312		8,521											
115																	
116	Eastern System																
117	Phelps County Medical Center	MO530	12	37,193		0	215.00	0.25000	0.00000								
118																	
119	University of MO - TJ Hall	MO531	12	11,315		0	215.00	0.30000	0.00000								
120																	
121	Royal Canine USA, Inc.	MO532	12	54,654		0	215.00	0.25000	0.00000								
122																	
123	Briggs & Stratton	MO533	12	109,316		0	215.00	0.25000	0.00000								
124																	
125	Busy Bee Laundry	MO534	12	21,578		0	215.00	0.30000	0.00000								
126																	
127	Vonhoffmann Graphics	MO535	12	30,362		0	215.00	0.35000	0.00000								
128	Total Eastern System		72	264,418		0											
129																	
130	Total Special Contract Transportation		178	1,808,846		8,521											
131																	
132	Total Transportation		579	4,072,358		156,128									449	1,674,878	1,689,543

Notes:  
 (1) MO521 - Pittsburg Corning Co. - First 50,000 Mcf annual usage per calendar year.  
 (2) MO526 - Marshall Municipal Utilities - First 50,000 Mcf annual usage from October 1 through September 30.  
 (3) MO527 - Chillicothe Municipal Utility - Demand is zero from May-Sept. During Oct-April, demand is billed at \$2/Mcf.  
 (4) MO528 - Glen Gery Brick - Demand is calculated based on the highest daily volume in the current month (instead of the past 11 months).

**Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Revenue Synchronization Adjustment - Revenues Under Existing Rates - L&P  
Sales**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]
Line No.	Rate Schedule	CIS Rate Code	Per Books		Present Rates		Synchronized Revenues Under Present Rates					Revenues Net of Unbilled	Difference	
			Average Number of Customers	Throughput Mcf	Customer Charge \$/Meter	Energy Charge \$/Mcf	Customer Charge \$	Energy Charge \$	Total Margin \$	Cost of Gas \$	Total Revenues \$		\$	\$
							12X[D]X[F]	[E]X[G]	[H]+[I]	Direct	[J]+[K]		[L]-[M]	[N]/[M]
1	<b>RESIDENTIAL</b>													
2	Rate Schedule 910	MO004	4,026	328,376	6.66	1.6350	321,758	536,895	858,653	1,649,245	2,507,898	2,500,887	7,011	0.28%
3	Rate Schedule 911 - FRT	MO005	1,258	104,639	5.65	1.6350	85,292	171,085	256,377	522,003	778,380	776,461	1,919	0.25%
4	Total Residential		5,284	433,015			407,050	707,980	1,115,030	2,171,248	3,286,278	3,277,348	8,930	0.27%
5														
6	<b>GENERAL SERVICE</b>													
7	<b>Commercial</b>													
8	Rate Schedule 920	MO054	605	145,079	12.31	1.4010	89,371	203,256	292,626	729,997	1,022,623	1,018,144	4,479	0.44%
9	Rate Schedule 921 - FRT	MO055	215	45,070	9.39	1.4010	24,226	63,143	87,369	225,405	312,774	311,101	1,673	0.54%
10	Total Commercial		820	190,149			113,597	266,399	379,996	955,402	1,335,398	1,329,245	6,153	0.46%
11														
12	<b>Industrial</b>													
13	Rate Schedule 920	MO054	2	804	12.31	1.4010	295	1,126	1,422	4,100	5,522	5,498	24	0.43%
14	Total Industrial		2	804			295	1,126	1,422	4,100	5,522	5,498	24	0.43%
15														
16	<b>Interdepartmental</b>	MO454	1	297	0.00	3.3500	0	995	995	0	995	995	(0)	-0.01%
17														
18	Total General Service		823	191,250			113,892	268,520	382,412	959,502	1,341,914	1,335,738	6,176	
19														
20	<b>LARGE VOLUME FIRM</b>													
21	<b>Commercial</b>													
22	Rate Schedule 930	MO284	7	49,758	184.53	0.7290	15,501	36,274	51,774	251,756	303,530	302,218	1,312	0.43%
23	Rate Schedule 930	MO285	1	2,316	184.53	0.7290	2,214	1,688	3,903	12,438	16,341	18,485	(2,144)	-11.60%
24	Total Commercial		8	52,074			17,715	37,962	55,677	264,194	319,871	320,703	(832)	-0.26%
25														
26	<b>Industrial</b>													
27	Rate Schedule 930	MO284	4	22,542	184.53	0.7290	8,857	16,433	25,291	115,843	141,134	140,474	660	0.47%
28	Rate Schedule 930	MO285	6	79,181	184.53	0.7290	13,286	57,723	71,009	403,504	474,513	480,442	(5,929)	-1.23%
29	Total Commercial		10	101,723			22,144	74,156	96,300	519,347	615,647	620,916	(5,269)	-0.85%
30														
31	<b>Transport. Cust. Charge(1)</b>	MO285			184.53	(2)	21,590		21,590		21,590		21,590	
32														
33	Total Large Volume Firm		18	153,797			61,448	112,118	173,567	783,541	957,108	941,619	15,489	1.64%
34														
35	<b>TOTAL SALES</b>		6,125	778,062	0	0	582,391	1,088,618	1,671,009	3,914,291	5,585,300	5,554,705	30,595	0.55%
36														
37	<b>TOTAL TRANSPORTATION (page 2)</b>		6	261,785			5,528	190,841	196,370	7,925	204,295	208,002	(3,707)	-1.78%
38														
39	<b>TOTAL L&amp;P</b>		6,131	1,039,847			587,919	1,279,459	1,867,378	3,922,216	5,789,594	5,762,707	26,887	0.47%

(1) Transportation customers are charged the Large Volume customer charge (\$184.53) plus the transportation meter charge (\$47.25) for each meter. The Large Volume customer charge is collected on the sales side therefore it is shown in this exhibit, page 1. The meter charge is shown on page 2.  
 (2) Based on the \$184.53 charge times number of meter charges on Page 2.



**Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)**  
**Revenue Synchronization Adjustment - Revenues Under Existing Rates - L&P**  
**Transportation**

[A]	[B]	[C]	[D]		[E]		[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]
Line No.	Rate Schedule	CIS Rate Code	Per Books		Present Rates		Synchronized Revenues Under Present Rates				Per Books	Difference			
			Annual Number of Meter Charges	Throughput	Meter Charge	Energy Charge	Meter Charge	Energy Charge	Transition Charge	Total					
				Mcf	\$/Meter	\$/Mcf	\$	\$	\$	\$	\$	\$	\$	\$	%
							[D]X[F]	[E]X[G]	Per Books	[H]+[I]+[J]		[K]-[L]	[M]/[L]		
1	<b>TRANSPORTATION</b>	MO504	117	261,785	47.25	0.7290	5,528	190,841	7,925	204,295	208,002	(3,707)	-1.78%		

**Aquila - Missouri Public System  
Customer Annualization Adjustment - MPS**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]
Line No.	Rate Schedule	Rate Code	Throughput			Per Books Number of Customers	Weather Normalized Use Per Customer	Customer Annualization Adjustment	Volumetric Annualization Adjustment	Annualization Adjustment			
			Per Books	Weather Adjustment	Weather Normalized					Customer Charge	Energy Charge	Cost of Gas	Total
			Mcf Schedule 8	Mcf Schedule 3	Mcf [D]+[E]	Schedule 8	Mcf/Cust [F]/[G]		Mcf [H]X[I]	\$ [I] X 12 Sch 8 [H]	\$ [J] X Sch 8 [I]	\$ [J] X Avg. COG	\$ [K] thru [M]
1	<b>RESIDENTIAL</b>												
2	Southern System	MO001	2,153,362	86,984	2,240,346	27,984	80.06	186	14,891	20,088	33,199	92,800	146,087
3	Northern System	MO002	737,314	51,292	788,606	9,143	86.25	(4)	(345)	(432)	(769)	(2,091)	(3,292)
4	Eastern System	MO003	224,338	11,090	235,428	3,566	66.02	3	198	324	442	1,973	2,739
5	Total Residential		3,115,014	149,366	3,264,380	40,693	80.22	185	14,744	19,980	32,871	92,682	145,534
6													
7	<b>GENERAL SERVICE</b>												
8	<b>Commercial</b>												
9	Southern System	MO051	1,088,637	40,032	1,128,669	3,531	319.65	5	1,598	900	3,312	9,960	14,173
10	Northern System	MO052	387,257	23,169	410,426	1,382	296.98	(3)	(891)	(540)	(1,889)	(5,399)	(7,828)
11	Eastern System	MO053	127,373	5,328	132,701	457	290.38	15	4,356	2,700	9,537	43,391	55,628
12	Total Commercial		1,603,267	68,530	1,671,797	5,370	311.32	17	5,063	3,060	10,961	47,952	61,972
13													
14	<b>Industrial</b>												
15	Southern System	MO051	62,994	1,749	64,743	22	2,942.87	0	0	0	0	0	0
16	Northern System	MO052	5,686	391	6,077	6	1,012.87	0	0	0	0	0	0
17	Total Industrial		68,680	2,140	70,820	28	2,529.30	0	0	0	0	0	0
18													
19	<b>Interdepartmental</b>												
20	Southern System	MO051	1,931	0	1,931	7	275.86	0	0	0	0	0	0
21													
22	Total General Service		1,673,878	70,670	1,744,548	5,405	322.77	17	5,063	3,060	10,961	47,952	61,972
23													
24	<b>LARGE VOLUME FIRM</b>												
25	Northern System	MO282	19,812	0	19,812	1	19,812.00	0	0	0	0	0	0
26	Total Large Volume Firm		19,812	0	19,812	1	19,812.00	0	0	0	0	0	0
27													
28	<b>LARGE VOLUME INTERRUPTIBLE</b>												
29	Northern System	MO262	471	0	471	0		0	0	0	0	0	0
30	Total Large Volume Interr.		471	0	471	0		0	0	0	0	0	0
31													
32	<b>TOTAL SALES</b>		4,809,175	220,036	5,029,211	46,099	109.10	202	19,807	23,040	43,832	140,634	207,506
33	<b>Total Transportation</b>		4,072,358	41,901	4,114,259	47	87,537.42	0	0	0	0	0	0
34	<b>Total MPS</b>		8,881,533	261,937	9,143,470	46,146	198.14	202	19,807	23,040	43,832	140,634	207,506

**Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Customer Annualization Adjustment - L&P**

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]
Line No.	Rate Schedule	Rate Code	Throughput			Per Books Number of Customers	Weather Normalized Use Per Customer	Customer Annualization Adjustment	Volumetric Annualization Adjustment	Annualization Adjustment			
			Per Books	Weather Adjustment	Weather Normalized					Customer Charge	Energy Charge	Cost of Gas	Total
			Mcf Schedule 9	Mcf Schedule 4	Mcf [D]+[E]	Schedule 9	Mcf/Cust Sch 19 [L]		Mcf [H]X[I]	\$ [I] X 12 Sch 9 [H]	\$ [J] X Sch 9 [G]	\$ [J] X Avg. COG	\$ [K] thru [M]
1	<b>RESIDENTIAL</b>												
2	Rate Schedule 910	MO004	328,376	17,384	345,760	4,026	85.88	(17)	(1,460)	(1,359)	(2,387)	(7,348)	(11,093)
3	Rate Schedule 911 - FRT	MO005	104,639	5,461	110,100	1,258	87.52	1	88	68	143	440	651
4	Total Residential		433,015	22,846	455,861	5,284	86.27	(16)	(1,372)	(1,291)	(2,244)	(6,907)	(10,442)
5													
6	<b>GENERAL SERVICE</b>												
7	<b>Commercial</b>												
8	Rate Schedule 920	MO054	145,079	7,413	152,492	605	252.05	3	756	443	1,059	3,806	5,308
9	Rate Schedule 921 - FRT	MO055	45,070	2,626	47,696	215	221.84	(2)	(444)	(225)	(622)	(2,233)	(3,080)
10	Total Commercial		190,149	10,039	200,188	820	244.13	1	312	218	438	1,573	2,228
11													
12	<b>Industrial</b>												
13	Rate Schedule 920	MO054	804	33	837	2	418.26	0	0	0	0	0	0
14	Total Industrial		804	33	837	2	418.26	0	0	0	0	0	0
15													
16	<b>Interdepartmental</b>	MO454	297	0	297	1	297.00	0	0	0	0	0	0
17													
18	Total General Service		191,250	10,071	201,321	823	244.62	1	312	218	438	1,573	2,228
19													
20	<b>LARGE VOLUME FIRM</b>												
21	<b>Commercial</b>												
22	Rate Schedule 930	MO284	49,758	1,457	51,215	7	7,316.44	0	0	0	0	0	0
23	Rate Schedule 930	MO285	2,316	0	2,316	1	2,316.00	0	0	0	0	0	0
24	Total Commercial		52,074	1,457	53,531	8	6,691.38	0	0	0	0	0	0
25													
26	<b>Industrial</b>												
27	Rate Schedule 930	MO284	22,542	0	22,542	4	5,635.50	0	0	0	0	0	0
28	Rate Schedule 930	MO285	79,181	0	79,181	6	13,196.83	0	0	0	0	0	0
29	Total Commercial		101,723	0	101,723	10	10,172.30	0	0	0	0	0	0
30													
31	Total Large Volume Firm		153,797	1,457	155,254	18	8,625.23	0	0	0	0	0	0
32													
33	<b>Total Sales</b>		778,062	34,374	812,436	6,125	132.64	(15)	(1,060)	(1,073)	(1,806)	(5,335)	(8,214)
34	<b>Total Transportation</b>		261,785	0	261,785	6	43,630.83	0	0	0	0	0	0
35	<b>Total SJPL</b>		1,039,847	34,374	1,074,221	6,131	175.21	(15)	(1,060)	(1,073)	(1,806)	(5,335)	(8,214)



**Aquila Networks - L&P**  
**Loss and Unaccounted for Gas**

		St. Joseph Light Power			
		Mcf Purchases	Billed Mcf Sales	Difference	Percent of Purchasing
September	2001	16,379	11,495	4,884	29.821%
October	2001	44,162	21,415	22,748	51.509%
November	2001	51,605	39,621	11,984	23.222%
December	2001	113,542	74,257	39,285	34.599%
January	2002	131,997	134,383	(2,386)	-1.808%
February	2002	104,502	115,610	(11,108)	-10.629%
March	2002	120,636	135,289	(14,653)	-12.146%
April	2002	48,686	82,646	(33,960)	-69.754%
May	2002	25,558	48,029	(22,471)	-87.923%
June	2002	18,270	22,667	(4,397)	-24.067%
July	2002	14,373	16,015	(1,642)	-11.424%
August	2002	14,637	13,335	1,302	8.893%
Total		720,347	714,762	5,585	<b>0.775%</b>

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Summary of Cost of Service  
 Table 1

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line No.	Acct. No.	Description	Total MPS \$	Residential \$	General Service \$	Large Volume \$	Small Volume Transportation \$	Large Volume Transportation \$	Basis of Allocation or Reference
1		<u>Total Cost of Service</u>							
2		Return Under Existing Rates	2,286,879	1,213,758	818,541	788	3,608	250,183	L 21 T 2
3		Rate Base	59,037,931	40,487,256	15,279,168	43,818	18,520	3,209,168	L 24 T 4
4		Proposed Rate of Return	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	
5		Return Under Proposed Rates	5,749,409	3,942,851	1,487,962	4,267	1,804	312,525	L 3 X L 4
6		Required Increase in Return	3,462,530	2,729,093	669,420	3,479	(1,805)	62,342	L 5 - L 2
7		Incremental Income Taxes							
8		State Tax							
9		Effective Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	
10		Incremental Taxes	293,531	231,355	56,749	295	(153)	5,285	
11		Federal							
12		Effective Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	
13		Incremental Taxes	1,863,900	1,469,087	360,353	1,873	(972)	33,559	
14		Required Revenue Increase	5,619,961	4,429,535	1,086,522	5,647	(2,929)	101,186	L 6 + L 10 + L 13
15		Sales Revenue Under Existing Rates	50,105,263	32,900,796	15,942,368	104,758	10,906	1,146,435	L 10 T 2
16		Total Cost of Service	55,725,224	37,330,331	17,028,891	110,405	7,976	1,247,622	L 14 + L 15
17		Proposed Increase - \$	5,619,303	4,428,659		1,190,644			
18		Proposed Increase - %	11.21%	13.46%		6.92%			L 17 / L 15
19		<u>Incremental</u>							
20		State Tax	293,496	231,309		62,187			
21		Federal Tax	1,863,681	1,468,796		394,885			
22		Total Proposed Increase in Return	3,462,125	2,728,554		733,571			
23		Rate of Return Under Proposed Rates	9.74%	9.74%		9.74%			
24		Composite GS, LV, SVT, LVT							

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Return Under Existing Rates  
 Table 2

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line No.	Acct. No.	Description	Total MPS \$	Residential \$	General Service \$	Large Volume \$	Small Volume Transportation \$	Large Volume Transportation \$	Basis of Allocation or Reference
1		<u>Return Under Existing Rates</u>							
2		Rate Base							
3		Gas Plant in Service	92,877,786	63,474,956	23,543,952	52,591	32,162	5,774,124	L 44 T 3
4		Accumulated Depreciation	37,718,830	25,457,471	9,606,269	23,457	13,841	2,617,792	L 8 T 4
5		Net Plant in Service	55,158,956	38,017,485	13,937,683	29,134	18,321	3,156,332	L 3 - L 4
6		Other Rate Base Items	3,878,975	2,469,770	1,341,485	14,684	199	52,836	L 23 T 4
7		Total Rate Base	59,037,931	40,487,256	15,279,168	43,818	18,520	3,209,168	L 5 + L 6
8		Return Under Existing Rates							
9		Operating Revenues							
10		Sales and Transport. Revenues	50,105,263	32,900,796	15,942,368	104,758	10,906	1,146,435	L 3 T 5
11		Other Operating Revenues	1,130,121	864,842	219,155	451	282	45,391	L 7 T 8
12		Total Operating Revenues	51,235,384	33,765,638	16,161,523	105,209	11,188	1,191,826	L 10 + L 11
13		Net Gas Supply Expenses	32,589,129	21,161,298	11,340,451	96,668	414	(9,703)	L 9 + L 10 + L 11, T 6
14		Net Revenues	18,646,255	12,604,339	4,821,072	8,541	10,774	1,201,529	L 12 - L 13
15		Operating Revenue Deductions							
16		Operation and Maintenance	11,125,462	8,007,985	2,530,183	5,706	3,443	578,145	L 101 T 6
17		Depreciation Expense	3,348,971	2,328,068	839,368	1,677	1,074	178,784	L 8 T 7
18		Taxes Other Than Income Taxes	1,154,970	800,714	288,704	600	377	64,576	L 14 T 7
19		Income Taxes	729,973	253,815	344,276	(230)	2,270	129,842	L 26 T 5
20		Total Oper. Rev. Deductions	16,359,376	11,390,581	4,002,530	7,753	7,165	951,347	Sum of L 16 through L 19
21		Return Under Existing Rates	2,286,879	1,213,758	818,541	788	3,608	250,183	L 14 - L 20
22		Rate of Return	3.874%	2.998%	5.357%	1.799%	19.484%	7.796%	L 21 / L 7

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Plant in Service by Class  
 Table 3

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total MPS \$	[E] Residential \$	[F] General Service \$	[G] Large Volume \$	[H] Small Volume Transportation \$	[I] Large Volume Transportation \$	[J] Basis of Allocation or Reference
1		<u>Gas Plant in Service</u>							
2		Intangible Plant							
3	301	Land & Land Rights	1,840	1,313	435	1	1	90	Supervised O & M
4	302	Other Equipment	0	0	0	0	0	0	Supervised O & M
5		Total Intangible Plant	1,840	1,313	435	1	1	90	
6		Transmission Plant							
7	365	Land & Land Rights	234,575	116,889	62,367	446	195	54,677	50% Throughput, 50% Peak
8	366	Structures & Improvements	10,880	5,422	2,893	21	9	2,536	50% Throughput, 50% Peak
9	367	Mains	6,794,824	3,385,870	1,806,567	12,933	5,644	1,583,810	50% Throughput, 50% Peak
10	369	Measuring & Reg. Station Eq.	372,213	185,474	98,962	708	309	86,759	50% Throughput, 50% Peak
11	371	Other Equipment	0	0	0	0	0	0	50% Throughput, 50% Peak
12		Total Transmission Plant	7,412,492	3,693,655	1,970,789	14,109	6,157	1,727,782	Sum of L 7 through L 11
13		Distribution Plant							
14	374	Land & Land Rights	1,774	1,199	439	1	1	134	0.8% Throughput, 53.8% Services, 45.4% Peak
15	375	Structures & Improvements	59,033	39,903	14,601	35	21	4,472	0.8% Throughput, 53.8% Services, 45.4% Peak
16	376	Mains	42,982,588	29,054,008	10,630,857	25,838	15,539	3,256,345	0.8% Throughput, 53.8% Services, 45.4% Peak
17	377	Compressor Station Equipment	0	0	0	0	0	0	50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip. - Gen.	231,404	115,309	61,524	440	192	53,938	50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip. - CG	418,109	208,344	111,164	796	347	97,457	50% Throughput, 50% Peak
20	380	Services	23,894,816	18,761,713	4,977,054	4,590	4,590	146,870	Services
21	381	Meters	2,868,819	1,707,805	1,132,604	836	836	26,738	Meters & Regulators
22	382	Meter Installations	3,602,987	2,144,855	1,422,453	1,049	1,049	33,581	Meters & Regulators
23	383	House Regulators	2,954,280	1,758,680	1,166,344	860	860	27,535	Meters & Regulators
24	384	House Regulator Installations	0	0	0	0	0	0	Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	367,032	218,494	144,904	107	107	3,421	Meters & Regulators
26	386	Other Property on Cust. Premises	0	0	0	0	0	0	0.8% Throughput, 53.8% Services, 45.4% Peak
27	387	Other Equipment	0	0	0	0	0	0	0.8% Throughput, 53.8% Services, 45.4% Peak
28		Total Distribution Plant	77,380,842	54,010,311	19,661,944	34,553	23,543	3,650,491	Sum of L 14 through L 27
29		General Plant							
30	389	Land & Land Rights	31,183	22,260	7,372	15	9	1,527	Supervised O & M
31	390	Structure & Improvements	2,392,954	1,708,182	565,710	1,163	729	117,170	Supervised O & M
32	391	Office Furniture & Equipment	3,649,526	2,605,171	862,772	1,774	1,112	178,697	Supervised O & M
33	392	Transportation Equipment	374,461	267,305	88,525	182	114	18,335	Supervised O & M
34	393	Stores Equipment	11,082	7,911	2,620	5	3	543	Supervised O & M
35	394	Tools, Shop & Garage Equipment	581,302	414,956	137,424	283	177	28,463	Supervised O & M
36	395	Laboratory Equipment	139,396	99,506	32,954	68	42	6,825	Supervised O & M
37	396	Power Operated Equipment	106,688	76,158	25,222	52	32	5,224	Supervised O & M
38	397	Communication Equipment	730,105	521,177	172,602	355	222	35,749	Supervised O & M
39	398	Miscellaneous Equipment	65,915	47,053	15,583	32	20	3,227	Supervised O & M
40		Total General Plant	8,082,612	5,769,677	1,910,784	3,928	2,462	395,761	Sum of L 30 through L 39
41		Common Plant (1)	0	0	0	0	0	0	Supervised O & M
42		Total Plant in Service	92,877,786	63,474,956	23,543,952	52,591	32,162	5,774,124	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	0	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	92,877,786	63,474,956	23,543,952	52,591	32,162	5,774,124	L 42 + L 43

(1) Common Plant has been included in General Plant by account.



Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Accumulated Depreciation and Other Rate Base Items by Class  
 Table 4

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total MPS \$	[E] Residential \$	[F] General Service \$	[G] Large Volume \$	[H] Small Volume Transportation \$	[I] Large Volume Transportation \$	[J] Basis of Allocation or Reference
1		<u>Accumulated Depreciation</u>							
2		Accumulated Depreciation							
3		Intangible	62	44	15	0	0	3	L 5 T 3
4		Transmission	4,492,867	2,238,802	1,194,536	8,552	3,732	1,047,245	L 12 - L 7 T 3
5		Distribution	31,486,599	21,977,045	8,000,535	14,060	9,580	1,485,380	L 28 - L 14 T 3
6		General & Common	1,739,302	1,241,580	411,183	845	530	85,164	L 40 T 3
7		Retirement Work in Progress	0	0	0	0	0	0	L 42 T 3
8		Total Accum. Depreciation	37,718,830	25,457,471	9,606,269	23,457	13,841	2,617,792	Sum of L 3 through L 7
9		Net Plant	55,158,956	38,017,485	13,937,683	29,134	18,321	3,156,332	L 44 - L 8 , T 3
10		<u>Other Rate Base Items</u>							
11		<u>Cash Working Capital</u>							
12		Gas Storage	3,563,060	2,314,057	1,234,690	14,314	0	0	Sales Allocator
13		Other	(572,143)	(408,418)	(135,258)	(278)	(174)	(28,015)	L 102 T 6
14		Materials & Supplies	1,607,139	1,098,358	407,400	910	557	99,914	L 42 T 3
15		Prepayments	3,394,668	2,339,724	857,772	1,793	1,128	194,251	L 9 T 4
16		Customer Adv. for Construction	(43,040)	(29,093)	(10,645)	(26)	(16)	(3,261)	L 16 T 3
17		Customer Deposits	(150,000)	(131,950)	(17,502)	(16)	(16)	(516)	Customer Accounts Allocator
18		Accum. Deferred Income Taxes - Depreciation	(4,645,543)	(3,201,871)	(1,173,846)	(2,454)	(1,543)	(265,829)	L 9 T 4
19		Accum. Deferred Income Taxes - AAO	(497,998)	(336,621)	(123,170)	(299)	(180)	(37,728)	L 16 T 3
20		Accum. Deferred Income Taxes - Synergies to MPS	(68,917)	(47,500)	(17,414)	(36)	(23)	(3,944)	L 9 T 4
21		Unamortized Investment Tax Credit	(5,458)	(3,762)	(1,379)	(3)	(2)	(312)	L 9 T 4
22		AAO Gas Pipe Replacement	1,297,207	876,845	320,837	780	469	98,276	L 16 T 3
23		Total Other Rate Base	3,878,975	2,469,770	1,341,485	14,684	199	52,836	Sum of L 12 through L 22
24		Total Rate Base	59,037,931	40,487,256	15,279,168	43,818	18,520	3,209,168	L 9 + L 23

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Return and Income Taxes Under Existing Rates  
 Table 5

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total MPS \$	[E] Residential \$	[F] General Service \$	[G] Large Volume \$	[H] Small Volume Transportation \$	[I] Large Volume Transportation \$	[J] Basis of Allocation or Reference
1		<u>Return and Income Taxes Under Existing Rates</u>							
2		Operating Revenues							
3		Sales and Transport. Revenues	50,105,263	32,900,796	15,942,368	104,758	10,906	1,146,435	Direct to Class, Includes Trans. Revenues
4		Other Operating Revenues	1,130,121	864,842	219,155	451	282	45,391	L 7 T 8
5		Total Operating Revenues	51,235,384	33,765,638	16,161,523	105,209	11,188	1,191,826	L 3 + L 4
6		Gas Supply Expenses	32,589,129	21,161,298	11,340,451	96,668	414	(9,703)	L 12 , T 6
7		Net Revenues	18,646,255	12,604,339	4,821,072	8,541	10,774	1,201,529	L 5 - L 6
8		Operating Revenue Deductions							
9		Operation and Maintenance Exp.	11,125,462	8,007,985	2,530,183	5,706	3,443	578,145	L 10 T 6
10		Depreciation Expense	3,348,971	2,328,068	839,368	1,677	1,074	178,784	L 8 T 7
11		Taxes Other Than Income Taxes	1,154,970	800,714	288,704	600	377	64,576	L 14 T 7
12		Total Operating Revenue Deductions	15,629,403	11,136,766	3,658,254	7,982	4,895	821,505	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	3,016,852	1,467,573	1,162,817	558	5,879	380,024	L 7 - L 12
14		Interest Expense	2,133,631	1,463,209	552,189	1,584	669	115,979	Total 3.614% of Rate Base , L 24 T 4 to Class
15		Net Taxable Income	883,221	4,364	610,628	(1,025)	5,209	264,045	L 13 - L 14
16		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	
17		State Tax	55,201	273	38,164	(64)	326	16,503	L 15 X L 16
18		Net Tax Adjustment	(8,258)	(5,692)	(2,087)	(4)	(3)	(473)	L 9 T 4
19		Total State Tax	46,943	(5,419)	36,078	(68)	323	16,030	L 17 + L 18
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	309,127	1,527	213,720	(359)	1,823	92,416	L 15 X L 20
22		Net Tax Adjustment	(10,398)	(7,167)	(2,628)	(5)	(3)	(595)	L 9 T 4
23		Total Federal Income Tax	298,729	(5,640)	211,092	(364)	1,820	91,821	L 21 + L 22
24		Deferred Income Taxes	426,793	294,161	107,843	225	142	24,422	L 9 T 4
25		Investment Tax Credits	(42,492)	(29,287)	(10,737)	(22)	(14)	(2,431)	L 9 T 4
26		Total Income Tax	729,973	253,815	344,276	(230)	2,270	129,842	L 19 + L 23 + L 24 + L 25

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of O&M Expenses by Class  
 Table 6  
 Page 1 of 2

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total MPS \$	[E] Residential \$	[F] General Service \$	[G] Large Volume \$	[H] Small Volume Transportation \$	[I] Large Volume Transportation \$	[J] Basis of Allocation or Reference
1		<u>O &amp; M Expenses</u>							
2		Other Gas Supply Expenses							
3	803	Natural Gas Transmission Line Purchases							
4	804	NG City Gate Purchases							
5	805	Other Gas Purchases							
6	805.1	Purchased Gas Cost Adjustment							
7	807	Other Purchased Gas Expenses							
8	810	Gas Used for Compressor Station Fuel							
9		Subtotal Other Gas Supply Exp.	32,620,219	21,175,166	11,347,850	96,754	449	0	Direct to Class
10	812	Gas Used for Other Util. Oper.	(31,372)	(13,993)	(7,466)	(87)	(35)	(9,791)	Throughput Allocator
11	813	Other Gas Supply Expenses	282	126	67	1	0	88	Throughput Allocator
12		Total Other Gas Supply Expenses	32,589,129	21,161,298	11,340,451	96,668	414	(9,703)	L 9 + L 10 + L 11
13		Total Production Expenses	32,589,129	21,161,298	11,340,451	96,668	414	(9,703)	L 12
14		Transmission Expenses							
15		Operation							
16	850	Supervision & Engineering	0	0	0	0	0	0	L 17 through 23
17	851	Sys. Control & Load Dispatch.	26,549	11,842	6,318	73	30	8,286	Throughput Allocator
18	852	Communication System Expenses	0						
19	853	Compressor Sta. Labor & Exp.	0						
20	854	Gas for Compressor Sta. Fuel	0						
21	856	Mains Expenses	34,450	17,166	9,159	66	29	8,030	L 9 T 3
22	857	Meas. & Reg. Sta. Expenses	0						
23	859	Other Expenses	24,589	12,253	6,538	47	20	5,731	L 12 T 3
24	860	Rents	750	374	199	1	1	175	L 12 T 3
25		Total Operation	86,338	41,635	22,215	187	79	22,222	Sum of L 16 through 24
26		Maintenance							
27	861	Supervision & Engineering	0						
28	862	Structures & Improvements	0	0	0	0	0	0	L 8 T 3
29	863	Mains	95,338	47,507	25,348	181	79	22,222	L 9 T 3
30	865	Meas. & Reg. Sta. Equip.	77	38	20	0	0	18	L 10 T 3
31	867	Other Equipment	0	0	0	0	0	0	L 11 T 3
32		Total Maintenance	95,415	47,545	25,368	182	79	22,240	Sum of L 27 through 31
33		Total Transmission Expenses	181,753	89,180	47,583	369	158	44,462	L 25 + L 32
34		Distribution Expenses							
35		Operation							
36	870	Supervision & Engineering	290,518	196,468	81,500	131	91	12,328	L 37 through 46
37	871	Load Dispatching	20,690	9,229	4,924	57	23	6,457	Throughput Allocator
38	872	Compressor Station Labor and Expenses	0	0	0	0	0	0	L 17 T 3
39	873	Compressor Station Fuel and Power	0	0	0	0	0	0	L 17 T 3
40	874	Mains & Services	475,442	339,929	110,959	216	143	24,194	L 16 T 3 and L 20 T 3
41	875	Meas. & Reg. Sta. Equip. - Gen.	62,316	31,052	16,568	119	52	14,525	L 18 T 3
42	876	Meas. & Reg. Sta. Equip. - Ind.	1,198	713	473	0	0	11	L 25 T 3
43	877	Meas. & Reg. Sta. Equip. - CG	10,869	5,416	2,890	21	9	2,533	L 19 T 3
44	878	Meter & House Regulators	559,018	332,783	220,699	163	163	5,210	L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	245,861	193,045	51,210	47	47	1,511	L 20 T 3
46	880	Other Expenses	827,432	577,531	210,245	369	252	39,035	L 28 T 3
47	881	Rents	81,673	57,006	20,753	36	25	3,853	L 28 T 3
48		Total Operation	2,575,017	1,743,173	720,221	1,160	805	109,658	Sum of L 36 through 47

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of O&M Expenses by Class  
 Table 6  
 Page 2 of 2

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total MPS \$	[E] Residential \$	[F] General Service \$	[G] Large Volume \$	[H] Small Volume Transportation \$	[I] Large Volume Transportation \$	[J] Basis of Allocation or Reference
49		Maintenance							
50	885	Supervision & Engineering	32,843	22,319	8,462	18	11	2,032	L 51 through 59
51	886	Structures & Improvements	6	4	1	0	0	0	L 15 T 3
52	887	Mains	492,158	332,673	121,725	296	178	37,286	L 16 T 3
53	888	Compressor Station Equipment	0	0	0	0	0	0	L 17 T 3
54	889	Meas. & Reg. Sta. Equip. - Gen.	43,480	21,666	11,560	83	36	10,135	L 18 T 3
55	890	Meas. & Reg. Sta. Equip. - Ind.	43,866	26,113	17,318	13	13	409	L 25 T 3
56	891	Meas. & Reg. Sta. Equip. - CG	30,177	15,037	8,023	57	25	7,034	L 19 T 3
57	892	Services	207,247	162,726	43,168	40	40	1,274	L 20 T 3
58	893	Meters & House Regulators	67,069	39,926	26,479	20	20	625	L 21 T 3 to L 24 T 3
59	894	Other Equipment	141,606	98,838	35,981	63	43	6,680	L 28 T 3
60		Total Maintenance	1,058,452	719,304	272,718	590	366	65,475	Sum of L 50 through 59
61		Total Distribution	3,633,469	2,462,477	992,939	1,750	1,170	175,133	L 48 + L 60
62		Customer Accounts Expenses							
63	901	Supervision	38,239	33,637	4,462	4	4	132	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	275,503	242,350	32,145	30	30	949	Customer Accounts Allocator
65	903	Customer Records & Collection	758,755	667,450	88,530	82	82	2,612	Customer Accounts Allocator
66	904	Uncollectible Accounts	850,686	748,318	99,256	92	92	2,929	Customer Accounts Allocator
67	905	Miscellaneous	2	2	0	0	0	0	Customer Accounts Allocator
68		Total Customer Accounts Expenses	1,923,185	1,691,757	224,392	207	207	6,622	Sum of L 63 through 67
69		Customer Service & Information Expenses							
70	907	Supervision	52,883	35,054	9,378	76	32	8,343	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0	0	0	0	0	50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	47,072	31,202	8,347	67	29	7,426	50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	9,681	6,417	1,717	14	6	1,527	50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	109,636	72,673	19,442	157	67	17,297	Sum of L 70 through 73
75		Sales Expenses							
76	911	Supervision	8,346	5,532	1,480	12	5	1,317	L 77 + L 78 + L 79
77	912	Demonstrating & Selling	(200)	(133)	(35)	(0)	(0)	(32)	50% Customer Accts. and 50% Throughput
78	913	Advertising	8,347	5,533	1,480	12	5	1,317	50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	21,188	14,045	3,757	30	13	3,343	50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	37,681	24,977	6,682	54	23	5,945	Sum of L 76 through 79
81		Administrative & General Expenses							
82		Operation							
83	920	A & G Salaries	1,362,397	972,531	322,080	662	415	66,709	Supervised O & M
84		Regulatory Allowance	36,758	16,396	8,748	101	41	11,472	\$0.005 per Mcf, Throughput Allocator
85	921	Office Supplies & Expenses	1,068,724	762,896	252,854	519	326	52,329	Supervised O & M
86	922	Transfers	(223,729)	(159,706)	(52,891)	(109)	(68)	(10,955)	Supervised O & M
87	923	Outside Services Employed	432,416	308,675	102,226	210	132	21,173	Supervised O & M
88	924	Property Insurance	0	0	0	0	0	0	L 9 T 4
89	925	Injuries & Damages	826,126	589,720	195,302	401	252	40,451	Supervised O & M
90	926	Employee Pensions & Benefits	1,365,728	974,909	322,867	664	416	66,872	Supervised O & M
91	927	Franchise Requirements	0	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	237,350	105,869	56,487	655	264	74,075	Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	0	Supervised O & M
95	930.2	Miscellaneous	55,690	39,754	13,165	27	17	2,727	Supervised O & M
96	931	Rents	33,004	23,560	7,802	16	10	1,616	Supervised O & M
97		Total Operation	5,194,464	3,634,603	1,228,441	3,148	1,804	326,470	Sum of L 83 through 96
98	935	Maintenance of General Plant	45,274	32,318	10,703	22	14	2,217	L 40 T 3
99		Total A & G Expenses	5,239,738	3,666,921	1,239,144	3,170	1,817	328,687	L 97 + L 98
100		Total Operation & Maintenance	43,714,591	29,169,283	13,870,634	102,374	3,857	568,442	L 13 + L 33 + L 61 L 68 + L 74 + L 80 + L 99
101		Excluding Other Gas Supply Exp.	11,125,462	8,007,985	2,530,183	5,706	3,443	578,145	L 100 - L 12
102		Supervised O & M before General	4,952,615	3,535,366	1,170,831	2,407	1,509	242,502	(1)
103		Footnotes							
104		(1) L 33+ L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 47 - L 66							

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Depreciation Expense and Other Taxes by Class  
 Table 7

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line No.	Acct. No.	Description	Total MPS \$	Residential \$	General Service \$	Large Volume \$	Small Volume Transportation \$	Large Volume Transportation \$	Basis of Allocation or Reference
1		<u>Depreciation Expense</u>							
2		Transmission	100,801	50,229	26,800	192	84	23,496	L 12 T 3
3		Distribution Plant	2,476,805	1,728,761	629,339	1,106	754	116,845	L 28 T 3
4		General Plant	720,308	514,183	170,286	350	219	35,269	L 40 T 3
5		Common Plant	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	30,492	20,839	7,730	17	11	1,896	L 44 T 3
7		Amortization of Other Plant	20,565	14,055	5,213	12	7	1,279	L 44 T 3
8		Total Depreciation Expense	3,348,971	2,328,068	839,368	1,677	1,074	178,784	Sum of L 2 through 7
9		<u>Taxes Other Than Income Taxes</u>							
10		Ad Valorem (Property Taxes)	917,959	627,355	232,697	520	318	57,069	L 42 - L 5 T 3
11		Payroll Taxes	252,587	180,306	59,713	123	77	12,368	Supervised O & M
12		Miscellaneous Tax	(18,963)	(8,458)	(4,513)	(52)	(21)	(5,918)	Throughput Allocator
13		Sales/Use Tax	3,387	1,511	806	9	4	1,057	Throughput Allocator
14		Total Taxes Other	1,154,970	800,714	288,704	600	377	64,576	Sum of L 10 through 13

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Other Operating Revenues by Class  
 Table 8

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line No.	Acct. No.	Description	Total MPS \$	Residential \$	General Service \$	Large Volume \$	Small Volume Transportation \$	Large Volume Transportation \$	Basis of Allocation or Reference
1		<u>Other Operating Revenues</u>							
2	487	Forfeited Discounts	203,097	203,097					Direct to Class
3	488	Miscellaneous Service Revenue	347,349	247,951	82,116	169	106	17,008	Supervised O&M
4	493	Rent from Gas Property	0	0	0	0	0	0	L 42 T 3
5	495	Other Gas Revenue	53,164	37,950	12,568	26	16	2,603	Supervised O&M
6		Special Contract Revenues	526,511	375,844	124,471	256	160	25,780	Supervised O&M
7		Total Other Operating Revenue	1,130,121	864,842	219,155	451	282	45,391	Sum of L 2 through 6

Aquila Networks - MPS  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation Factors  
 Table 9

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]
Line No.	Acct. No.	Description	Total MPS	Residential	General Service	Large Volume	Small Volume Transportation	Large Volume Transportation	Basis of Allocation or Reference
1		<u>Allocation Factors</u>							
2		1. Throughput							
3		Annual Sales - Mcf	5,049,018	3,279,124	1,749,611	20,283	0	0	
4		Transportation - Mcf	2,302,548	0	0	0	8,176	2,294,372	
5		Throughput - Mcf	7,351,566	3,279,124	1,749,611	20,283	8,176	2,294,372	
6		Allocator	1.0000	0.4460	0.2380	0.0028	0.0011	0.3121	
7		2. Sales							
8		Annual Sales - Mcf	5,049,018	3,279,124	1,749,611	20,283	0	0	
9		Allocator	1.0000	0.6495	0.3465	0.0040	0.0000	0.0000	
10		3. Peak Day							
11		Load Factor		20.00%	20.00%	65.00%	50.00%	50.00%	
12		Peak Day - Mcf/day	81,589	44,920	23,967	85	45	12,572	
13		Allocator	1.0000	0.5506	0.2938	0.0010	0.0005	0.1541	
14		4. Services							
15		Number of Customers	46,334	40,878	5,422	1	1	32	
16		Weighting Factor		1	2	10	10	10	
17		Weighted Number of Customers	52,062	40,878	10,844	10	10	320	
18		Allocator	1.0000	0.7852	0.2083	0.0002	0.0002	0.0061	
19		5. Meters & Regulators							
20		Number of Customers	46,334	40,878	5,422	1	1	32	
21		Weighting Factor		1	5	20	20	20	
22		Weighted Number of Customers	68,668	40,878	27,110	20	20	640	
23		Allocator	1.0000	0.5953	0.3948	0.0003	0.0003	0.0093	
24		6. Customer Accounts							
25		Number of Bills	556,008	490,536	65,064	12	12	384	
26		Weighting Factor		1	1	5	5	5	
27		Weighted Number of Customers	557,640	490,536	65,064	60	60	1,920	
28		Allocator	1.0000	0.8797	0.1167	0.0001	0.0001	0.0034	
29		Use per Customer		80	323	20,283	8,176	71,699	

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Summary of Cost of Service  
Table 1

[A]	[B]	[C]	[D]	[E]	[F]	[G]			[H]	[I]	[J]	[K]	[L]			[M]	[N]	[O]	[P]
Line No.	Acct. No.	Description	Total	Commodity	Sales	Transmission/Distribution			Services	Meters & Regulators	Meter Reading	Accounting	Other	Direct Assigned	Basis of Allocation or Reference				
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
1		<u>Total Cost of Service</u>																	
2		Return Under Existing Rates	2,286,879	(279,889)	53,117	(258,223)	(1,416,966)	(1,397,766)	(1,697,563)	(1,249,530)	(338,011)	(1,443,986)	(76,085)	10,391,783	L 21 T 2				
3		Rate Base	59,037,931	143,790	3,563,060	2,094,843	14,632,047	15,123,354	15,429,611	6,868,130	332,285	776,015	74,796	0	L 24 T 4				
4		Proposed Rate of Return		9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%	9.74%					
5		Return Under Proposed Rates	5,749,409	14,003	346,989	204,006	1,424,942	1,472,788	1,502,613	668,853	32,360	75,572	7,284	0	L 3 x L4				
6		Required Increase in Return	3,462,530	293,892	293,871	462,230	2,841,908	2,870,554	3,200,176	1,918,383	370,370	1,519,558	83,369	(10,391,783)	L 5 - L2				
7		Incremental Income Taxes																	
8		State																	
9		Effective Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%					
10		Incremental Taxes	293,531	24,914	24,913	39,185	240,918	243,347	271,290	162,628	31,398	128,818	7,067	(880,948)					
11		Federal																	
12		Effective Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%					
13		Incremental Taxes	1,863,900	158,204	158,193	248,821	1,529,816	1,545,236	1,722,674	1,032,677	199,373	817,987	44,878	(5,593,958)					
14		Required Revenue Increase	5,619,961	477,011	476,977	750,235	4,612,643	4,659,137	5,194,140	3,113,688	601,140	2,466,364	135,315	(16,866,689)	L 6 + L10 + L13				
15		Sales Revenue Under Existing Rates	50,105,263	0	0	0	0	0	0	0	0	0	0	50,105,263	L 10 T 2				
16		Total Cost of Service	55,725,224	477,011	476,977	750,235	4,612,643	4,659,137	5,194,140	3,113,688	601,140	2,466,364	135,315	33,238,574	L 14 + L15				



Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Return Under Existing Rates  
Table 2

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[M] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>Return Under Existing Rates</u>													
2		Rate Base													
3		Gas Plant in Service	92,877,786	201,802	0	4,657,496	24,914,902	24,436,063	25,557,827	11,238,753	466,347	1,299,621	104,973	0	L 44 T3
4		Accumulated Depreciation	37,718,830	43,418	0	2,579,399	10,618,812	9,697,767	10,080,922	4,295,981	100,334	279,613	22,585	0	L 8 T4
5		Net Plant in Service	55,158,956	158,385	0	2,078,097	14,296,090	14,738,296	15,476,905	6,942,773	366,013	1,020,009	82,388	0	L 3 - L4
6		Other Rate Base Items	3,878,975	(14,595)	3,563,060	16,746	335,957	385,057	(47,293)	(74,643)	(33,728)	(243,994)	(7,592)	0	L 23 T4
7		Total Rate Base	59,037,931	143,790	3,563,060	2,094,843	14,632,047	15,123,354	15,429,611	6,868,130	332,285	776,015	74,796	0	L 5 + L6
8		Return Under Existing Rates													
9		Operating Revenues													
10		Sales and Transport. Revenues	50,105,263											50,105,263	
11		Other Operating Revenues	1,130,121	23,140	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	203,097	L 7 T8
12		Total Operating Revenues	51,235,384	23,140	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	50,308,360	L 10 + L11
13		Net Gas Supply Expenses	32,589,129	(31,090)	0	0	0	0	0	0	0	0	0	32,620,219	L 9 + L10 + L11 T6
14		Net Revenues	18,646,255	54,230	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	17,688,141	L 12 + L13
15		Operating Revenue Deductions													
16		Operation and Maintenance	11,125,462	521,685	0	347,227	1,667,991	1,593,209	2,065,451	1,783,885	572,129	2,445,100	128,784	0	L 101 T6
17		Depreciation Expense	3,348,971	18,091	0	99,516	819,569	868,584	927,046	448,439	41,807	116,508	9,411	0	L 8 T6
18		Taxes Other Than Income Taxes	1,154,970	(7,277)	0	54,848	288,184	281,468	304,561	156,244	19,179	53,447	4,317	0	L 14 T6
19		Income Taxes	729,973	(198,380)	(53,117)	(211,014)	(1,204,871)	(1,198,868)	(1,408,801)	(973,271)	(241,629)	(1,022,045)	(54,390)	7,296,358	L 26 T6
20		Total Oper. Rev. Deductions	16,359,376	334,120	(53,117)	290,576	1,570,873	1,544,394	1,888,257	1,415,298	391,486	1,593,010	88,122	7,296,358	Sum of L 16 through L 19
21		Return Under Existing Rates	2,286,879	(279,889)	53,117	(258,223)	(1,416,966)	(1,397,766)	(1,697,563)	(1,249,530)	(338,011)	(1,443,986)	(76,085)	10,391,783	L 14 - L20
22		Rate of Return	3.874%	-194.652%	1.491%	-12.327%	-9.684%	-9.242%	-11.002%	-18.193%	-101.723%	-186.077%	-101.723%	#DIV/0!	L 21 / L7

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Gas Plant in Service  
Table 3

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>Gas Plant in Service</u>													
2		Intangible Plant													
3	301	Land & Land Rights	1,840	46	0	64	305	291	378	329	106	296	24	0	Supervised O & M
4	302	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
5		Total Intangible Plant	1,840	46	0	64	305	291	378	329	106	296	24	0	Supervised O & M
6		Transmission Plant													
7	365	Land & Land Rights	234,575			117,288	117,288								50% Throughput, 50% Peak
8	366	Structures & Improvements	10,880			5,440	5,440								50% Throughput, 50% Peak
9	367	Mains	6,794,824			3,397,412	3,397,412								50% Throughput, 50% Peak
10	369	Measuring & Reg. Station Eq.	372,213			186,107	186,107								50% Throughput, 50% Peak
11	371	Other Equipment	0			0	0								50% Throughput, 50% Peak
12		Total Transmission Plant	7,412,492	0	0	3,706,246	3,706,246	0	0	0	0	0	0	0	Sum of L 7 through L 11
13		Distribution Plant													
14	374	Land & Land Rights	1,774			14	805	954							0.8% Throughput, 53.8% Services, 45.4% Peak
15	375	Structures & Improvements	59,033			472	26,801	31,760							0.8% Throughput, 53.8% Services, 45.4% Peak
16	376	Mains	42,982,588			343,861	19,514,095	23,124,632							0.8% Throughput, 53.8% Services, 45.4% Peak
17	377	Compressor Station Equipment	0			0	0	0							50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip. - Gen.	231,404			115,702	115,702								50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip. - CG	418,109			209,055	209,055								50% Throughput, 50% Peak
20	380	Services	23,894,816						23,894,816						Services
21	381	Meters	2,868,819							2,868,819					Meters & Regulators
22	382	Meter Installations	3,602,987							3,602,987					Meters & Regulators
23	383	House Regulators	2,954,280							2,954,280					Meters & Regulators
24	384	House Regulator Installations	0							0					Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	367,032							367,032					Meters & Regulators
26	386	Other Property on Cust. Premises	0			0	0	0							0.8% Throughput, 53.8% Services, 45.4% Peak
27	387	Other Equipment	0			0	0	0							0.8% Throughput, 53.8% Services, 45.4% Peak
28		Total Distribution Plant	77,380,842	0	0	669,104	19,866,458	23,157,347	23,894,816	9,793,118	0	0	0	0	Sum of L 14 through L 27
29		General Plant													
30	389	Land & Land Rights	31,183	778	0	1,088	5,177	4,932	6,414	5,576	1,799	5,013	405	0	Supervised O & M
31	390	Structure & Improvements	2,392,954	59,732	0	83,514	397,283	378,493	492,242	427,900	138,036	384,681	31,071	0	Supervised O & M
32	391	Office Furniture & Equipment	3,649,526	91,099	0	127,368	605,902	577,245	750,725	652,596	210,521	586,682	47,388	0	Supervised O & M
33	392	Transportation Equipment	374,461	9,347	0	13,069	62,169	59,228	77,028	66,960	21,601	60,197	4,862	0	Supervised O & M
34	393	Stores Equipment	11,082	277	0	387	1,840	1,753	2,280	1,982	639	1,781	144	0	Supervised O & M
35	394	Tools, Shop & Garage Equipment	581,302	14,510	0	20,287	96,509	91,944	119,577	103,947	33,532	93,448	7,548	0	Supervised O & M
36	395	Laboratory Equipment	139,396	3,480	0	4,865	23,143	22,048	28,674	24,926	8,041	22,409	1,810	0	Supervised O & M
37	396	Power Operated Equipment	106,688	2,663	0	3,723	17,713	16,875	21,946	19,078	6,154	17,151	1,385	0	Supervised O & M
38	397	Communication Equipment	730,105	18,225	0	25,481	121,214	115,481	150,186	130,555	42,116	117,369	9,480	0	Supervised O & M
39	398	Miscellaneous Equipment	65,915	1,645	0	2,300	10,943	10,426	13,559	11,787	3,802	10,596	856	0	Supervised O & M
40		Total General Plant	8,082,612	201,757	0	282,082	1,341,892	1,278,426	1,662,633	1,445,306	466,241	1,299,326	104,949	0	Sum of L 30 through L 39
41		Total Common Plant	0								0			0	Supervised O & M
42		Total Plant in Service	92,877,786	201,802	0	4,657,496	24,914,902	24,436,063	25,557,827	11,238,753	466,347	1,299,621	104,973	0	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	-	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	92,877,786	201,802	0	4,657,496	24,914,902	24,436,063	25,557,827	11,238,753	466,347	1,299,621	104,973	0	L 42 + L 43

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Accumulated Depreciation and Other Rate Base Items  
Table 4

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>Accumulated Depreciation</u>													
2		Accumulated Depreciation													
3		Intangible	62	2	0	2	10	10	13	11	4	10	1	0	L 3 T 3
4		Transmission	4,492,867	0	0	2,246,434	2,246,434	0	0	0	0	0	0	0	L 12 - L 7 T 3
5		Distribution	31,486,599	0	0	272,262	8,083,605	9,422,652	9,723,127	3,984,953	0	0	0	0	L 28 - L 14 T 3
6		General & Common	1,739,302	43,416	0	60,701	288,763	275,105	357,783	311,016	100,331	279,603	22,584	0	L 40 T 3
7		Retirement Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
8		Total Accum. Depreciation	37,718,830	43,418	0	2,579,399	10,618,812	9,697,767	10,080,922	4,295,981	100,334	279,613	22,585	0	Sum of L 3 through L 7
9		Net Plant	55,158,956	158,385	0	2,078,097	14,296,090	14,738,296	15,476,905	6,942,773	366,013	1,020,009	82,388	0	L 44 - L 8 , T 3
10		<u>Other Rate Base Items</u>													
11		<u>Cash Working Capital</u>													Sales Allocator
12		Gas Storage	3,563,060		3,563,060										Direct
13		Other	(572,143)	(14,282)	0	(19,968)	(94,988)	(90,496)	(117,693)	(102,309)	(33,004)	(91,975)	(7,429)	0	L 102 T 6
14		Materials & Supplies	1,607,139	3,492	0	80,592	431,123	422,837	442,248	194,473	8,070	22,488	1,816	0	L 42 T 3
15		Prepayments	3,394,668	9,748	0	127,893	879,830	907,044	952,501	427,282	22,526	62,775	5,070	0	L 9 T 4
16		Customer Adv. for Construction	(43,040)	0	0	(344)	(19,540)	(23,156)	0	0	0	0	0	0	L 16 T 3
17		Customer Deposits	(150,000)									(150,000)			Customer Accounts Allocator
18		Accum. Deferred Income Taxes - Depreciation	(4,645,543)	(13,339)	0	(175,019)	(1,204,031)	(1,241,274)	(1,303,481)	(584,727)	(30,826)	(85,906)	(6,939)	0	L 9 T 4
19		Accum. Deferred Income Taxes - AAO	(497,998)	0	0	(3,984)	(226,091)	(267,923)	0	0	0	0	0	0	L 16 T 3
20		Accum. Deferred Income Taxes - Synergies to MPS	(68,917)	(198)	0	(2,596)	(17,862)	(18,414)	(19,337)	(8,674)	(457)	(1,274)	(103)	0	L 9 T 4
21		Unamortized Investment Tax Credit	(5,458)	(16)	0	(206)	(1,415)	(1,458)	(1,531)	(687)	(36)	(101)	(8)	0	L 9 T 4
22		AAO Gas Pipe Replacement	1,297,207	0	0	10,378	588,932	697,897	0	0	0	0	0	0	L 16 T 3
23		Total Working Capital	3,878,975	(14,595)	3,563,060	16,746	335,957	385,057	(47,293)	(74,643)	(33,728)	(243,994)	(7,592)	0	Sum of L 12 through L 22
24		Total Rate Base	59,037,931	143,790	3,563,060	2,094,843	14,632,047	15,123,354	15,429,611	6,868,130	332,285	776,015	74,796	0	L 9 + L 23

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Return and Income Taxes Under Existing Rates  
Table 5

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>Return and Income Taxes Under Existing Rates</u>													
2		Operating Revenues													
3		Sales and Transport. Revenues	50,105,263										50,105,263	Direct to Class	
4		Other Operating Revenues	1,130,121	23,140	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	203,097	L 7 T 8
5		Total Operating Revenues	51,235,384	23,140	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	50,308,360	L 3 + L 4
6		Gas Supply Expenses	32,589,129	(31,090)	0	0	0	0	0	0	0	0	0	32,620,219	L 12, T 6
7		Net Revenues	18,646,255	54,230	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	17,688,141	L 5 - L 6
8		Operating Revenue Deductions													
9		Operation and Maintenance Exp.	11,125,462	521,685	0	347,227	1,667,991	1,593,209	2,065,451	1,783,885	572,129	2,445,100	128,784	0	L 101 T 6
10		Depreciation Expense	3,348,971	18,091	0	99,516	819,569	868,584	927,046	448,439	41,807	116,508	9,411	0	L 8 T 7
11		Taxes Other Than Income Taxes	1,154,970	(7,277)	0	54,848	288,184	281,468	304,561	156,244	19,179	53,447	4,317	0	L 14 T 7
12		Total Operating Rev. Deductions	15,629,403	532,499	0	501,591	2,775,744	2,743,261	3,297,058	2,388,568	633,114	2,615,055	142,512	0	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	3,016,852	(478,269)	0	(469,238)	(2,621,838)	(2,596,634)	(3,106,364)	(2,222,801)	(579,639)	(2,466,031)	(130,475)	17,688,141	L 7 - L 12
14		Interest Expense	2,133,631	5,197	128,769	75,708	528,802	546,558	557,626	248,214	12,009	28,045	2,703	0	Total 3.614% of Rate Base , L 24 T 4 to Class
15		Net Taxable Income	883,221	(483,466)	(128,769)	(544,945)	(3,150,640)	(3,143,192)	(3,663,991)	(2,471,015)	(591,648)	(2,494,076)	(133,178)	17,688,141	L 13 - L 14
16		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
17		Federal Income Tax	55,201	(30,217)	(8,048)	(34,059)	(196,915)	(196,450)	(228,999)	(154,438)	(36,978)	(155,880)	(8,324)	1,105,509	L 15 X L 16
18		Net Tax Adjustment	(8,258)	(24)	0	(311)	(2,140)	(2,207)	(2,317)	(1,039)	(55)	(153)	(12)	0	L 9 T 4
19		Total Single Business Tax	46,943	(30,240)	(8,048)	(34,370)	(199,055)	(198,656)	(231,317)	(155,478)	(37,033)	(156,032)	(8,336)	1,105,509	L 17 + L 18
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	309,127	(169,213)	(45,069)	(190,731)	(1,102,724)	(1,100,117)	(1,282,397)	(864,855)	(207,077)	(872,927)	(46,612)	6,190,849	L 15 X L 20
22		Net Tax Adjustment	(10,398)	(30)	0	(392)	(2,695)	(2,778)	(2,918)	(1,309)	(69)	(192)	(16)	0	L 9 T 4
23		Total Federal Income Tax	298,729	(169,243)	(45,069)	(191,123)	(1,105,419)	(1,102,896)	(1,285,314)	(866,164)	(207,146)	(873,119)	(46,628)	6,190,849	L 21 + L 22
24		Deferred Income Taxes	426,793	1,226	0	16,079	110,616	114,038	119,753	53,720	2,832	7,892	637	0	L 9 T 4
25		Investment Tax Credits	(42,492)	(122)	0	(1,601)	(11,013)	(11,354)	(11,923)	(5,348)	(282)	(786)	(63)	0	L 9 T 4
26		Total Income Tax	729,973	(198,380)	(53,117)	(211,014)	(1,204,871)	(1,198,868)	(1,408,801)	(973,271)	(241,629)	(1,022,045)	(54,390)	7,296,358	L 19 + L 23 + L 24 + L 25

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Operation and Maintenance Expenses  
Table 6  
Page 1 of 2

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>O &amp; M Expenses</u>													
2		Other Gas Supply Expenses													
3	803	Natural Gas Transmission Line Purchases													
4	804	NG City Gate Purchases													
5	805	Other Gas Purchases													
6	805.1	Purchased Gas Cost Adjustment													
7	807	Other Purchased Gas Expenses													
8	810.0	Gas Used for Compressor Station Fuel													
9		Subtotal Other Gas Supply Exp.	32,620,219										32,620,219		Direct
10	812	Gas Used for Other Util. Oper.	(31,372)	(31,372)											Throughput Allocator
11	813	Other Gas Supply Expenses	282												Throughput Allocator
12		Total Other Gas Supply Expenses	32,589,129	(31,090)	0	0	0	0	0	0	0	0	32,620,219		L 9 + L 10 + L 11
13		Total Production Expenses	32,589,129	(31,090)	0	0	0	0	0	0	0	0	32,620,219		L 12
14		Transmission Expenses													
15		Operation													
16	850	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	L 17 through 23
17	851	Sys. Control & Load Dispatch.	26,549	26,549											Throughput Allocator
18	852	Communication System Exp.	0												
19	853	Compressor Sta. Labor & Exp.	0												
20	854	Gas for Compressor Sta. Fuel	0												
21	856	Mains Expenses	34,450	0	0	17,225	17,225	0	0	0	0	0	0	0	L 9 T 3
22	857	Meas. & Reg. Sta. Expenses	0												
23	859	Other Expenses	24,589	0	0	12,295	12,295	0	0	0	0	0	0	0	L 12 T 3
24	860	Rents	750	0	0	375	375	0	0	0	0	0	0	0	L 12 T 3
25		Total Operation	86,338	26,549	0	29,895	29,895	0	0	0	0	0	0	0	Sum of L 16 through L 24
26		Maintenance													
27	861	Supervision & Engineering	0												
28	862	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	L 8 T 3
29	863	Mains	95,338	0	0	47,669	47,669	0	0	0	0	0	0	0	L 9 T 3
30	865	Meas. & Reg. Sta. Equip.	77	0	0	39	39	0	0	0	0	0	0	0	L 10 T 3
31	867	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	L 11 T 3
32		Total Maintenance	95,415	0	0	47,708	47,708	0	0	0	0	0	0	0	Sum of L 27 through L 31
33		Total Transmission Expenses	181,753	26,549	0	77,602	77,602	0	0	0	0	0	0	0	L 25 + L 32
34		Distribution Expenses													
35		Operation													
36	870	Supervision & Engineering	290,518	2,729	0	6,092	51,138	54,339	88,526	87,694	0	0	0	0	L 37 through 46
37	871	Load Dispatching	20,690	20,690											Throughput Allocator
38	872	Compressor Stn. Labor and Exp.	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3
39	873	Compressor Stn Fuel and Power	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3
40	874	Mains & Services	475,442	0	0	2,445	138,729	164,397	169,872	0	0	0	0	0	L 16 T 3 + L 20 T 3
41	875	Meas. & Reg. Sta. Equip. - Gen.	62,316	0	0	31,158	31,158	0	0	0	0	0	0	0	L 18 T 3
42	876	Meas. & Reg. Sta. Equip. - Ind.	1,198	0	0	0	0	0	1,198	0	0	0	0	0	L 25 T 3
43	877	Meas. & Reg. Sta. Equip. - CG	10,869	0	0	5,435	5,435	0	0	0	0	0	0	0	L 19 T 3
44	878	Meter & House Regulators	559,018	0	0	0	0	0	0	559,018	0	0	0	0	L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	245,861	0	0	0	0	245,861	0	0	0	0	0	0	L 20 T 3
46	880	Other Expenses	827,432	0	0	7,155	212,432	247,621	255,507	104,718	0	0	0	0	L 28 T 3
47	881	Rents	81,673	0	0	706	20,968	24,442	25,220	10,336	0	0	0	0	L 28 T 3
48		Total Operation	2,575,017	23,419	0	52,990	459,860	490,798	784,986	762,964	0	0	0	0	Sum of L 36 through L 47

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Operation and Maintenance Expenses  
Table 6  
Page 2 of 2

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[N] Direct Assigned \$	[O] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
49		Maintenance													
50	885	Supervision & Engineering	32,843	0	0	1,345	9,499	9,836	8,037	4,126	0	0	0	0	L 51 through 59
51	886	Structures & Improvements	6	0	0	0	3	3	0	0	0	0	0	0	L 15 T 3
52	887	Mains	492,158	0	0	3,937	223,440	264,781	0	0	0	0	0	0	L 16 T 3
53	888	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3
54	889	Meas. & Reg. Sta. Equip. - Gen.	43,480	0	0	21,740	21,740	0	0	0	0	0	0	0	L 18 T 3
55	890	Meas. & Reg. Sta. Equip. - Ind.	43,866	0	0	0	0	0	0	43,866	0	0	0	0	L 25 T 3
56	891	Meas. & Reg. Sta. Equip. - CG	30,177	0	0	15,089	15,089	0	0	0	0	0	0	0	L 19 T 3
57	892	Services	207,247	0	0	0	0	0	207,247	0	0	0	0	0	L 20 T 3
58	893	Meters & House Regulators	67,069	0	0	0	0	0	0	67,069	0	0	0	0	L 21 T 3 to L 24 T 3
59	894	Other Equipment	141,606	0	0	1,224	36,355	42,378	43,727	17,921	0	0	0	0	L 28 T 3
60		Total Maintenance	1,058,452	0	0	43,335	306,125	316,998	259,011	132,983	0	0	0	0	Sum of L 50 through L 59
61		Total Distribution	3,633,469	23,419	0	96,325	765,985	807,796	1,043,997	895,947	0	0	0	0	L 48 + L 60
62		Customer Accounts Expenses													
63	901	Supervision	38,239	0	0	0	0	0	0	0	10,186	28,053	0	0	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	275,503								275,503				Customer Accounts Allocator
65	903	Customer Records & Collection	758,755									758,755			Customer Accounts Allocator
66	904	Uncollectible Accounts	850,686									850,686			Customer Accounts Allocator
67	905	Miscellaneous	2									2			Customer Accounts Allocator
68		Total Customer Accounts Expenses	1,923,185	0	0	0	0	0	0	0	285,689	1,637,496	0	0	Sum of L 63 through L 67
69		Customer Service & Information Expenses													
70	907	Supervision	52,883	26,442	0	0	0	0	0	0	0	4,510	21,931	0	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0									0		50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	47,072	23,536									23,536		50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	9,681	4,841								4,841			50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	109,636	54,818	0	0	0	0	0	0	0	9,351	45,467	0	Sum of L 70 through L 73
75		Sales Expenses													
76	911	Supervision	8,346	4,173	0	0	0	0	0	0	0	0	4,173	0	L 77 + L 78 + L 79
77	912	Demonstrating & Selling	(200)	(100)									(100)		50% Customer Accts. and 50% Throughput
78	913	Advertising	8,347	4,174									4,174		50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	21,188	10,594									10,594		50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	37,681	18,841	0	0	0	0	0	0	0	0	18,841	0	Sum of L 76 through L 79
81		Administrative & General Expenses													
82		Operation													
83	920	A & G Salaries	1,362,397	34,008	0	47,547	226,188	215,490	280,252	243,619	78,589	219,013	17,690	0	Supervised O & M
84		Regulatory Allowance	36,758	36,758											Throughput Allocator
85	921	Office Supplies & Expenses	1,068,724	26,677	0	37,298	177,432	169,040	219,842	191,106	61,649	171,803	13,877	0	Supervised O & M
86	922	Transfers	(223,729)	(5,585)	0	(7,808)	(37,144)	(35,387)	(46,022)	(40,006)	(12,906)	(35,966)	(2,905)	0	Supervised O & M
87	923	Outside Services Employed	432,416	10,794	0	15,091	71,791	68,395	88,950	77,323	24,944	69,513	5,615	0	Supervised O & M
88	924	Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	L 9 T 4
89	925	Injuries & Damages	826,126	20,622	0	28,832	137,155	130,668	147,725	147,725	47,655	132,804	10,727	0	Supervised O & M
90	926	Employee Pensions & Benefits	1,365,728	34,091	0	47,664	226,741	216,017	280,937	244,215	78,781	219,549	17,733	0	Supervised O & M
91	927	Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	237,350	237,350											Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
95	930.2	Miscellaneous	55,690	1,390	0	1,944	9,246	8,808	11,456	9,958	3,212	8,952	723	0	Supervised O & M
96	931	Rents	33,004	824	0	1,152	5,479	5,220	6,789	5,902	1,904	5,306	429	0	Supervised O & M
97		Total Operation	5,194,464	396,929	0	171,720	816,888	778,252	1,012,141	879,842	283,828	790,975	63,889	0	Sum of L 83 through L 96
98	935	Maintenance of General Plant	45,274	1,130	0	1,580	7,516	7,161	9,313	8,096	2,612	7,278	588	0	L 40 T 3
99		Total A & G Expenses	5,239,738	398,059	0	173,300	824,404	785,413	1,021,454	887,938	286,440	798,253	64,477	0	L 97 + L 98
100		Total Operation & Maintenance	43,714,591	490,595	0	347,227	1,667,991	1,593,209	2,065,451	1,783,885	572,129	2,445,100	128,784	32,620,219	L 13 + L 33 + L 61
101		Excluding Other Gas Supply Exp.	11,125,462	521,685	0	347,227	1,667,991	1,593,209	2,065,451	1,783,885	572,129	2,445,100	128,784	0	L 68 + L 74 + L 80 + L 99 L 100 - L 12
102		Supervised O & M before General (1)	4,952,615	123,626	0	172,846	822,244	783,355	1,018,777	885,611	285,689	796,161	64,308	0	(1)
103		Footnotes (1)													
104		L 33 + L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 47 - L 66													

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Depreciation Expense and Taxes Other Than Income Taxes  
Table 7

Line No.	[A] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[M] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						[G] Commodity \$	[H] Peak \$	[I] Customer \$			[L] Meter Reading \$	[M] Accounting \$	[N] Other \$		
1	<u>Depreciation Expense</u>														
2		Transmission	100,801	0	0	50,401	50,401	0	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	2,476,805	0	0	21,417	635,885	741,220	764,825	313,458	0	0	0	0	L 28 T 3
4		General Plant	720,308	17,980	0	25,139	119,587	113,931	148,171	128,803	41,551	115,794	9,353	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	30,492	66	0	1,529	8,180	8,022	8,391	3,690	153	427	34	0	L 44 T 3
7		Amortization of Other Plant	20,565	45	0	1,031	5,517	5,411	5,659	2,488	103	288	23	0	L 44 T 3
8		Total Depreciation Expense	3,348,971	18,091	0	99,516	819,569	868,584	927,046	448,439	41,807	116,508	9,411	0	Sum of L 2 through L 7
9	<u>Taxes Other Than Income Taxes</u>														
10		Ad Valorem (Property Taxes)	917,959	1,994	0	46,033	246,249	241,516	252,602	111,077	4,608	12,842	1,037	0	L 42 - L 5 T 3
11		Payroll Taxes	252,587	6,305	0	8,815	41,935	39,952	51,958	45,167	14,570	40,605	3,280	0	Supervised O & M
12		Miscellaneous Tax	(18,963)	(18,963)											Throughput Allocator
13		Sales/Use Tax	3,387	3,387											Throughput Allocator
14		Total Taxes Other	1,154,970	(7,277)	0	54,848	288,184	281,468	304,561	156,244	19,179	53,447	4,317	0	Sum of L 10 through L 13

Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Other Operating Revenues  
Table 8

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						[G] Commodity \$	[H] Peak \$	[I] Customer \$			[L] Meter Reading \$	[M] Accounting \$	[N] Other \$		
1	<u>Other Operating Revenues</u>														
2	487	Forfeited Discounts	203,097											203,097	Direct to Class
3	488	Miscellaneous Service Revenue	347,349	8,670	0	12,122	57,668	54,940	71,451	62,112	20,037	55,838	4,510	0	Supervised O&M
4	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
5	495	Other Gas Revenue	53,164	1,327	0	1,855	8,826	8,409	10,936	9,507	3,067	8,546	690	0	Supervised O&M
6		Special Contract Revenues	526,511	13,143	0	18,375	87,412	83,278	108,306	94,149	30,372	84,640	6,837	0	Supervised O&M
7		Total Other Operating Revenue	1,130,121	23,140	0	32,353	153,906	146,627	190,693	165,767	53,475	149,024	12,037	203,097	Sum of L 2 through L 6



Aquila Networks - MPS  
Test Year Ended December 31, 2002  
Class Summary and Unit Costs  
Table 9

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total	[E] Commodity	[F] Sales	[G] Transmission/Distribution			[J] Services	[K] Meters & Regulators	[L] Customer Accounting			[O] Direct Assigned	[P] Basis of Allocation or Reference
						Commodity	Peak	Customer			Meter Reading	Accounting	Other		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
				Sch TJS-14 Table 9, L 6	Sch TJS-14 Table 9, L 9	Sch TJS-14 Table 9, L 6	Sch TJS-14 Table 9, L 13	Sch TJS-14 Table 9, L 18	Sch TJS-14 Table 9, L 18	Sch TJS-14 Table 9, L 23	Sch TJS-14 Table 9, L 28	Sch TJS-14 Table 9, L 28	Sch TJS-14 Table 9, L 28		
1		<u>Cost of Service</u>													
2	Residential		37,330,331	212,768	309,776	334,638	2,539,530	3,658,258	4,078,331	1,853,576	528,802	2,169,572	119,031	21,526,049	
3	General Service		17,028,891	113,525	165,284	178,550	1,354,993	970,452	1,081,888	1,229,278	70,140	287,769	15,788	11,561,224	
4	Large Volume		110,405	1,316	1,916	2,070	4,833	895	998	907	65	265	15	97,126	
5	Small Volume Transportation		7,976	531	0	834	2,533	895	998	907	65	265	15	934	
6	Large Volume Transportation		1,247,622	148,872	0	234,143	710,754	28,637	31,926	29,020	2,070	8,492	466	53,241	
7	Total		55,725,224	477,011	476,977	750,235	4,612,643	4,659,137	5,194,140	3,113,688	601,140	2,466,364	135,315	33,238,574	
8	Check for Tie Out		0	0	0	0	0	0	0	0	0	0	0	0	
9		<u>Unit Customer Costs (\$/Month)</u>													
10	Residential		17.84						8.31	3.78	1.08	4.42	0.24		
11	General Service		41.26						16.63	18.89	1.08	4.42	0.24		
12	Large Volume		187.43						83.14	75.57	5.39	22.11	1.21		
13	Small Volume Transportation		187.43						83.14	75.57	5.39	22.11	1.21		
14	Large Volume Transportation		187.43						83.14	75.57	5.39	22.11	1.21		
15		<u>Other Unit Costs (\$/Mcf) (Excluding Cost of Gas)</u>													
16	Residential		2.15	0.06	0.09	0.10	0.77	1.12							
17	General Service		1.59	0.06	0.09	0.10	0.77	0.55							
18	Large Volume		0.54	0.06	0.09	0.10	0.24	0.04							
19	Small Volume Transportation		0.59	0.06	0.00	0.10	0.31	0.11							
20	Large Volume Transportation		0.49	0.06	0.00	0.10	0.31	0.01							

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Summary of Cost of Service  
 Table 1

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total SJLP \$	[E] Residential \$	[F] General Service \$	[G]		[H]	[I] Basis of Allocation or Reference
						Large Sales \$	Volume Transportation \$		
1		<u>Total Cost of Service</u>							
2		Return Under Existing Rates	296,436	150,440	25,083	61,331	59,582		L 21 T 2
3		Rate Base	7,891,459	4,709,646	2,068,701	587,304	525,808		L 24 T 4
4		Proposed Rate of Return	10.08%	10.08%	10.08%	10.08%	10.08%		
5		Return Under Proposed Rates	795,735	474,897	208,597	59,221	53,020		L 3 X L 4
6		Required Increase in Return	499,299	324,457	183,515	(2,110)	(6,563)		L 5 - L 2
7		Incremental Income Taxes							
8		State Tax							
9		Effective Tax Rate		6.25%	6.25%	6.25%	6.25%		
10		Incremental Taxes	42,327	27,505	15,557	(179)	(556)		
11		Federal							
12		Effective Tax Rate		35.00%	35.00%	35.00%	35.00%		
13		Incremental Taxes	268,776	174,657	98,787	(1,136)	(3,533)		
14		Required Revenue Increase	810,402	526,620	297,859	(3,425)	(10,652)		L 6 + L 10 + L 13
15		Sales Revenue Under Existing Rates	6,006,898	3,428,164	1,408,937	965,503	204,295		L 10 T 2
16		Total Cost of Service	6,817,300	3,954,784	1,706,796	962,077	193,643		L 14 + L 15
<hr/>									
17		Proposed Increase - \$	810,391	526,363		284,028			
18		Proposed Increase - %	13.49%	15.35%		11.01%			L 17 / L 15
19		<u>Incremental</u>							
20		State Tax	42,327	27,492		14,835			
21		Federal Tax	268,772	174,572		94,200			
22		Total Proposed Increase in Return	499,292	324,299		174,994			
23		Rate of Return Under Proposed Rates	10.08%	10.08%		10.09%			

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Return Under Existing Rates  
 Table 2

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total SJLP \$	[E] Residential \$	[F] General Service \$	[G] Large Volume		[H] Sales \$	[I] Transportation \$	Basis of Allocation or Reference
						Sales	Transportation			
1		<u>Return Under Existing Rates</u>								
2		Rate Base								
3		Gas Plant in Service	8,161,753	4,915,079	2,151,872	479,088	615,714			L 44 T 3
4		Accumulated Depreciation	3,603,477	2,164,867	952,388	212,652	273,570			L 9 T 4
5		Net Plant in Service	4,558,276	2,750,213	1,199,484	266,435	342,144			L 3 - L 4
6		Other Rate Base Items	3,333,183	1,959,434	869,217	320,868	183,664			L 23 T 4
7		Total Rate Base	7,891,459	4,709,646	2,068,701	587,304	525,808			L 5 + L 6
8		Return Under Existing Rates								
9		Operating Revenues								
10		Sales and Transport. Revenues	6,006,898	3,428,164	1,408,937	965,503	204,295			L 3 T 5
11		Other Operating Revenues	55,896	42,087	9,614	1,880	2,315			L 7 T 8
12		Total Operating Revenues	6,062,794	3,470,251	1,418,551	967,383	206,609			L 10 + L 11
13		Net Gas Supply Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286			L 9 + L 10 + L 11, T 6
14		Net Revenues	1,979,637	1,193,780	408,053	177,481	200,323			L 12 - L 13
15		Operating Revenue Deductions								
16		Operation and Maintenance	1,158,706	744,328	282,285	58,373	73,720			L 101 T 6
17		Depreciation Expense	315,290	190,627	82,877	18,310	23,476			L 8 T 7
18		Taxes Other Than Income Taxes	121,504	73,987	31,670	6,947	8,900			L 15 T 7
19		Income Taxes	87,701	34,399	(13,861)	32,519	34,644			L 26 T 5
20		Total Oper. Rev. Deductions	1,683,201	1,043,340	382,971	116,150	140,741			Sum of L 16 through L 19
21		Return Under Existing Rates	296,436	150,440	25,083	61,331	59,582			L 14 - L 20
22		Rate of Return	3.756%	3.194%	1.212%	10.443%	11.332%			L 21 / L 7

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Plant in Service by Class  
 Table 3

Line No.	Acct. No.	Description	Total SJLP \$	Residential \$	General Service \$	Basis of Allocation or Reference		
						Large Sales \$	Volume Transportation \$	
1		<u>Gas Plant in Service</u>						
2		Intangible Plant						
3	301	Land & Land Rights	8,321	5,314	2,094	409	504	Supervised O & M
4	302	Other Equipment	22,760	14,534	5,727	1,120	1,379	Supervised O & M
5		Total Intangible Plant	31,081	19,848	7,821	1,530	1,883	Sum of L 3 through L 4
6		Transmission Plant						
7	365	Land & Land Rights	0	0	0	0	0	
8	366	Structures & Improvements	0	0	0	0	0	
9	367	Mains	0	0	0	0	0	
10	369	Measuring & Reg. Station Eq.	0	0	0	0	0	
11	371	Other Equipment	0	0	0	0	0	
12		Total Transmission Plant	0	0	0	0	0	Sum of L 7 through L 11
13		Distribution Plant						
14	374	Land & Land Rights	34,518	20,172	7,989	2,662	3,695	13.8% Throughput, 28.4% Services, 57.8% Peak
15	375	Structures & Improvements	24,136	14,105	5,586	1,861	2,584	13.8% Throughput, 28.4% Services, 57.8% Peak
16	376	Mains	3,796,760	2,218,769	878,743	292,768	406,480	13.8% Throughput, 28.4% Services, 57.8% Peak
17	377	Compressor Station Equipment	0	0	0	0	0	50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip. - Gen.	333,113	160,819	71,347	39,516	61,430	50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip. - CG	475,048	229,342	101,748	56,353	87,605	50% Throughput, 50% Peak
20	380	Services	1,564,921	1,171,689	366,542	20,017	6,672	Services
21	381	Meters	699,543	378,046	295,662	19,376	6,459	Meters & Regulators
22	382	Meter Installations	118,572	64,079	50,115	3,284	1,095	Meters & Regulators
23	383	House Regulators	449,273	242,795	189,886	12,444	4,148	Meters & Regulators
24	384	House Regulator Installations	0	0	0	0	0	Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	98,322	53,135	41,556	2,723	908	Meters & Regulators
26	386	Other Property on Cust. Premises	0	0	0	0	0	13.8% Throughput, 28.4% Services, 57.8% Peak
27	387	Other Equipment	5,472	3,198	1,266	422	586	13.8% Throughput, 28.4% Services, 57.8% Peak
28		Total Distribution Plant	7,599,678	4,556,148	2,010,440	451,427	581,663	Sum of L 14 through L 27
29		General Plant						
30	389	Land & Land Rights	2,681	1,712	675	132	162	Supervised O & M
31	390	Structure & Improvements	110,588	70,619	27,827	5,442	6,700	Supervised O & M
32	391	Office Furniture & Equipment	182,335	116,436	45,880	8,973	11,046	Supervised O & M
33	392	Transportation Equipment	44,657	28,517	11,237	2,198	2,705	Supervised O & M
34	393	Stores Equipment	81	52	20	4	5	Supervised O & M
35	394	Tools, Shop & Garage Equipment	143,982	91,944	36,229	7,086	8,723	Supervised O & M
36	395	Laboratory Equipment	890	568	224	44	54	Supervised O & M
37	396	Power Operated Equipment	6,050	3,863	1,522	298	367	Supervised O & M
38	397	Communication Equipment	16,322	10,423	4,107	803	989	Supervised O & M
39	398	Miscellaneous Equipment	23,408	14,948	5,890	1,152	1,418	Supervised O & M
40		Total General Plant	530,994	339,083	133,611	26,131	32,169	Sum of L 30 through L 39
41		Common Plant (1)	0	0	0	0	0	Supervised O & M
42		Total Plant in Service	8,161,753	4,915,079	2,151,872	479,088	615,714	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	8,161,753	4,915,079	2,151,872	479,088	615,714	L 42 + L 43

(1) Common Plant has been included in General Plant by account.

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Accumulated Depreciation and Other Rate Base Items by Class  
 Table 4

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total SJLP \$	[E] Residential \$	[F] General Service \$	[G]		[H]	[I] Basis of Allocation or Reference
						Large	Volume		
						Sales	Transportation		
						\$	\$		
1		<u>Accumulated Depreciation</u>							
2		Accumulated Depreciation							
3		Intangible	31,081	19,848	7,821	1,530	1,883		L 5 T 3
4		Transmission	0	0	0	0	0		L 12 - L 7 T 3
5		Distribution	3,494,065	2,094,998	924,858	207,268	266,941		L 28 - L 14 T 3
6		General & Common	78,331	50,021	19,710	3,855	4,745		L 40, T 3
7		Common	0	0	0	0	0		L 41 T 3
8		Retirement Work in Progress	0	0	0	0	0		L 42 T 3
9		Total Accum. Depreciation	3,603,477	2,164,867	952,388	212,652	273,570		Sum of L 3 through L 8
10		Net Plant	4,558,276	2,750,213	1,199,484	266,435	342,144		L 44 - L 9 , T 3
11		<u>Other Rate Base Items</u>							
12		<u>Cash Working Capital</u>							
13		Gas Storage	931,475	521,761	231,479	178,235	0		Sales Allocator
14		Other	(59,864)	(38,228)	(15,063)	(2,946)	(3,627)		L 102 T 6
15		Materials & Supplies	23,679	14,260	6,243	1,390	1,786		L 42 T 3
16		Prepayments	3,066,567	1,850,198	806,949	179,244	230,177		L 10 T 4
17		Customer Adv. for Construction	0	0	0	0	0		L 16 T 3
18		Customer Deposits	(38,441)	(32,443)	(5,075)	(554)	(370)		Customer Accounts Allocator
19		Accum. Deferred Income Taxes - Depreciation	(590,233)	(356,114)	(155,316)	(34,500)	(44,303)		L 10 T 4
20		Accum. Deferred Income Taxes - AAO	0	0	0	0	0		L 16 T 3
21		Unamortized Investment Tax Credit	0	0	0	0	0		L 10 T 4
22		AAO Gas Pipe Replacement	0	0	0	0	0		L 16 T 3
23		Total Other Rate Base	3,333,183	1,959,434	869,217	320,868	183,664		Sum of L 13 through L 22
24		Total Rate Base	7,891,459	4,709,646	2,068,701	587,304	525,808		L 10 + L 23

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Return and Income Taxes Under Existing Rates  
 Table 5

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total SJLP \$	[E] Residential \$	[F] General Service \$	[G]		[H]	[I] Basis of Allocation or Reference
						Large Sales \$	Volume Transportation \$		
1		<u>Return and Income Taxes Under Existing Rates</u>							
2		Operating Revenues							
3		Sales and Transport. Revenues	6,006,898	3,428,164	1,408,937	965,503	204,295		Direct to Class, Includes Trans. Revenues
4		Other Operating Revenues	55,896	42,087	9,614	1,880	2,315		L 7 T 8
5		Total Operating Revenues	6,062,794	3,470,251	1,418,551	967,383	206,609		L 3 + L 4
6		Gas Supply Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286		L 12 , T 6
7		Net Revenues	1,979,637	1,193,780	408,053	177,481	200,323		L 5 - L 6
8		Operating Revenue Deductions							
9		Operation and Maintenance Exp.	1,158,706	744,328	282,285	58,373	73,720		L 101 T 6
10		Depreciation Expense	315,290	190,627	82,877	18,310	23,476		L 8 T 7
11		Taxes Other Than Income Taxes	121,504	73,987	31,670	6,947	8,900		L 15 T 7
12		Total Operating Revenue Deductions	1,595,500	1,008,941	396,832	83,631	106,097		L 9 + L 10 + L 11
13		Net Operating Income (before tax)	384,137	184,839	11,222	93,850	94,226		L 7 - L 12
14		Interest Expense	312,423	186,455	81,900	23,251	20,817		Total 3.959% of Rate Base , L 24 T 4 to Class
15		Net Taxable Income	71,714	(1,616)	(70,678)	70,599	73,409		L 13 - L 14
16		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%		
17		State Tax	4,482	(101)	(4,417)	4,412	4,588		L 15 X L 16
18		Net Tax Adjustment	396	239	104	23	30		L 10 T 4
19		Total State Tax	4,878	138	(4,313)	4,436	4,618		L 17 + L 18
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%		
21		Federal Income Tax	25,100	(566)	(24,737)	24,710	25,693		L 15 X L 20
22		Net Tax Adjustment	5,943	3,586	1,564	347	446		L 10 T 4
23		Total Federal Income Tax	31,043	3,020	(23,174)	25,057	26,139		L 21 + L 22
24		Deferred Income Taxes	54,023	32,595	14,216	3,158	4,055		L 10 T 4
25		Investment Tax Credits	(2,243)	(1,353)	(590)	(131)	(168)		L 10 T 4
26		Total Income Tax	87,701	34,399	(13,861)	32,519	34,644		L 19 + L 23 + L 24 + L 25

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of O&M Expenses by Class  
 Table 6  
 Page 1 of 2

Line No.	Acct. No.	Description	[D] Total SJLP \$	[E] Residential \$	[F] General Service \$	[G] [H]		[I] Basis of Allocation or Reference
						Large Sales \$	Volume Transportation \$	
1		<u>O &amp; M Expenses</u>						
2		Other Gas Supply Expenses						
3	803	Natural Gas Transmission Line Purchases						
4	804	NG City Gate Purchases						
5	805	Other Gas Purchases						
6	805.1	Purchased Gas Cost Adjustment						
7	807	Other Purchased Gas Expenses						
8	810	Gas Used for Compressor Station Fuel						
9		Subtotal Other Gas Supply Exp.	4,089,875	2,279,316	1,011,760	790,874	7,925	Direct to Class
10	812	Gas Used for Other Util. Oper.	(6,718)	(2,845)	(1,262)	(972)	(1,639)	Throughput Allocator
11	813	Other Gas Supply Expenses	0	0	0	0	0	Throughput Allocator
12		Total Other Gas Supply Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286	L 9 + L 10 + L 11
13		Total Production Expenses	4,083,157	2,276,471	1,010,497	789,902	6,286	L 12
14		Transmission Expenses						
15		Operation						
16	850	Supervision & Engineering	0	0	0	0	0	L 17 through 23
17	851	Sys. Control & Load Dispatch.	0	0	0	0	0	Throughput Allocator
18	852	Communication System Expenses	0					
19	853	Compressor Sta. Labor & Exp.	0					
20	854	Gas for Compressor Sta. Fuel	0					
21	856	Mains Expenses	0	0	0	0	0	L 9 T 3
22	857	Meas. & Reg. Sta. Expenses	0					
23	859	Other Expenses	0	0	0	0	0	L 12 T 3
24	860	Rents	0	0	0	0	0	L 12 T 3
25		Total Operation	0	0	0	0	0	Sum of L 16 through 24
26		Maintenance						
27	861	Supervision & Engineering	0					
28	862	Structures & Improvements	0	0	0	0	0	L 8 T 3
29	863	Mains	0	0	0	0	0	L 9 T 3
30	865	Meas. & Reg. Sta. Equip.	0	0	0	0	0	L 10 T 3
31	867	Other Equipment	0	0	0	0	0	L 11 T 3
32		Total Maintenance	0	0	0	0	0	Sum of L 27 through 31
33		Total Transmission Expenses	0	0	0	0	0	L 25 + L 32
34		Distribution Expenses						
35		Operation						
36	870	Supervision & Engineering	50,819	29,907	14,891	2,727	3,294	L 37 through 46
37	871	Load Dispatching	13	6	2	2	3	Throughput Allocator
38	872	Compressor Station Labor and Expenses	7	3	1	1	1	L 17 T 3
39	873	Compressor Station Fuel and Power	0	0	0	0	0	L 17 T 3
40	874	Mains & Services	95,707	60,520	22,229	5,583	7,375	L 16 T 3 and L 20 T 3
41	875	Meas. & Reg. Sta. Equip. - Gen.	0	0	0	0	0	L 18 T 3
42	876	Meas. & Reg. Sta. Equip. - Ind.	880	476	372	24	8	L 25 T 3
43	877	Meas. & Reg. Sta. Equip. - CG	37,919	18,306	8,122	4,498	6,993	L 19 T 3
44	878	Meter & House Regulators	102,412	55,345	43,285	2,837	946	L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	21,885	16,386	5,126	280	93	L 20 T 3
46	880	Other Expenses	115,825	69,439	30,641	6,880	8,865	L 28 T 3
47	881	Rents	1,032	619	273	61	79	L 28 T 3
48		Total Operation	426,499	251,007	124,941	22,894	27,657	Sum of L 36 through 47

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of O&M Expenses by Class  
 Table 6  
 Page 2 of 2

Line No.	Acct. No.	Description	Total SJLP \$	Residential \$	General Service \$	Large Volume		Basis of Allocation or Reference
						Sales \$	Transportation \$	
49		Maintenance						
50	885	Supervision & Engineering	0	0	0	0	0	L 51 through 59
51	886	Structures & Improvements	0	0	0	0	0	L 15 T 3
52	887	Mains	29,760	17,391	6,888	2,295	3,186	L 16 T 3
53	888	Compressor Station Equipment	0	0	0	0	0	L 17 T 3
54	889	Meas. & Reg. Sta. Equip. - Gen.	22,788	11,002	4,881	2,703	4,202	L 18 T 3
55	890	Meas. & Reg. Sta. Equip. - Ind.	2,400	1,297	1,014	66	22	L 25 T 3
56	891	Meas. & Reg. Sta. Equip. - CG	750	362	161	89	138	L 19 T 3
57	892	Services	7,390	5,533	1,731	95	32	L 20 T 3
58	893	Meters & House Regulators	10,845	5,861	4,584	300	100	L 21 T 3 to L 24 T 3
59	894	Other Equipment	4,940	2,962	1,307	293	378	L 28 T 3
60		Total Maintenance	78,873	44,407	20,565	5,842	8,059	Sum of L 50 through 59
61		Total Distribution	505,372	295,415	145,506	28,735	35,716	L 48 + L 60
62		Customer Accounts Expenses						
63	901	Supervision	14,353	12,113	1,895	207	138	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	40,886	34,506	5,397	590	393	Customer Accounts Allocator
65	903	Customer Records & Collection	78,134	65,942	10,314	1,127	751	Customer Accounts Allocator
66	904	Uncollectible Accounts	58,746	49,579	7,755	847	565	Customer Accounts Allocator
67	905	Miscellaneous	0	0	0	0	0	Customer Accounts Allocator
68		Total Customer Accounts Expenses	192,119	162,141	25,361	2,770	1,847	Sum of L 63 through 67
69		Customer Service & Information Expenses						
70	907	Supervision	8,811	5,584	1,409	701	1,117	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0	0	0	0	50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	7,808	4,948	1,249	621	990	50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	1,186	752	190	94	150	50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	17,805	11,284	2,848	1,416	2,257	Sum of L 70 through 73
75		Sales Expenses						
76	911	Supervision	1,256	796	201	100	159	L 77 + L 78 + L 79
77	912	Demonstrating & Selling	(237)	(150)	(38)	(19)	(30)	50% Customer Accts. and 50% Throughput
78	913	Advertising	2,281	1,446	365	181	289	50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	4,807	3,046	769	382	609	50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	8,107	5,138	1,297	645	1,028	Sum of L 76 through 79
81		Administrative & General Expenses						
82		Operation						
83	920	A & G Salaries	148,365	94,743	37,332	7,301	8,988	Supervised O & M
84		Regulatory Allowance	5,366	2,272	1,008	776	1,309	\$0.005 per Mcf. Throughput Allocator
85	921	Office Supplies & Expenses	128,910	82,320	32,437	6,344	7,810	Supervised O & M
86	922	Transfers	(22,211)	(14,184)	(5,589)	(1,093)	(1,346)	Supervised O & M
87	923	Outside Services Employed	55,516	35,452	13,969	2,732	3,363	Supervised O & M
88	924	Property Insurance	0	0	0	0	0	L 10 T 4
89	925	Injuries & Damages	14,583	9,312	3,669	718	883	Supervised O & M
90	926	Employee Pensions & Benefits	55,572	35,487	13,983	2,735	3,367	Supervised O & M
91	927	Franchise Requirements	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	30,090	12,743	5,654	4,353	7,340	Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	Supervised O & M
95	930.2	Miscellaneous	8,225	5,252	2,070	405	498	Supervised O & M
96	931	Rents	4,818	3,077	1,212	237	292	Supervised O & M
97		Total Operation	429,234	266,475	105,746	24,508	32,505	Sum of L 83 through 96
98	935	Maintenance of General Plant	6,069	3,876	1,527	299	368	L 40 T 3
99		Total A & G Expenses	435,303	270,351	107,273	24,807	32,873	L 97 + L 98
100		Total Operation & Maintenance	5,241,863	3,020,799	1,292,782	848,276	80,006	L 13 + L 33 + L 61 L 68 + L 74 + L 80 + L 99
101		Excluding Other Gas Supply Exp.	1,158,706	744,328	282,285	58,373	73,720	L 100 - L 12
102		Supervised O & M before General	663,625	423,779	166,984	32,658	40,204	(1)
103		Footnotes						
104		(1) L 33+ L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 47 - L 66						



Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Depreciation Expense and Other Taxes by Class  
 Table 7

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total SJLP \$	[E] Residential \$	[F] General Service \$	[G]		[H]	[I] Basis of Allocation or Reference
						Sales \$	Volume \$	Transportation \$	
1		<u>Depreciation Expense</u>							
2		Transmission	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	268,743	161,116	71,094	15,964	20,569	0	L 28 T 3
4		General Plant	40,665	25,968	10,232	2,001	2,464	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	3,632	2,187	958	213	274	0	L 44 T 3
7		Amortization of Other Plant	2,250	1,355	593	132	170	0	L 44 T 3
8		Total Depreciation Expense	315,290	190,627	82,877	18,310	23,476	0	Sum of L 2 through 7
9		<u>Taxes Other Than Income Taxes</u>							
10		Ad Valorem (Property Taxes)	96,566	58,139	25,464	5,672	7,290	0	L 42 - L 5, T 3
11		City Franchise Tax	(2,033)	(1,224)	(536)	(119)	(153)	0	L 42 - L 5, T 3
12		Payroll Taxes	26,264	16,772	6,609	1,293	1,591	0	Supervised O & M
13		Miscellaneous Tax	16	7	3	2	4	0	Throughput Allocator
14		Sales/Use Tax	691	293	130	100	169	0	Throughput Allocator
15		Total Taxes Other	121,504	73,987	31,670	6,947	8,900	0	Sum of L 10 through 14

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation of Other Operating Revenues by Class  
 Table 8

[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]
Line No.	Acct. No.	Description	Total SJLP \$	Residential \$	General Service \$	Large Volume		Basis of Allocation or Reference
						Sales \$	Transportation \$	
1		<u>Other Operating Revenues</u>						
2	487	Forfeited Discounts	17,689	17,689				Direct to Class
3	488	Miscellaneous Service Revenue	38,211	24,401	9,615	1,880	2,315	Supervised O&M
4	493	Rent from Gas Property	0	0	0	0	0	L 42 T 3
5	495	Other Gas Revenue	(4)	(3)	(1)	(0)	(0)	Supervised O&M
6	496	Provision for Rate Refunds	0	0				
7		Total Other Operating Revenue	55,896	42,087	9,614	1,880	2,315	Sum of L 2 through 6

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
 Test Year Ended December 31, 2002  
 Class Cost of Service Study  
 Allocation Factors  
 Table 9

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total SJLP	[E] Residential	[F] General Service	[G] [H]		[I] Basis of Allocation or Reference
						Large Sales	Volume Transportation	
1		<u>Allocation Factors</u>						
2		1. Throughput						
3		Annual Sales - Mcf	811,376	454,488	201,634	155,254	0	
4		Transportation - Mcf	261,785	0	0	0	261,785	
5		Throughput - Mcf	1,073,161	454,488	201,634	155,254	261,785	
6		Allocator	1.0000	0.4235	0.1879	0.1447	0.2439	
7		2. Sales						
8		Annual Sales - Mcf	811,376	454,488	201,634	155,254	0	
9		Allocator	1.0000	0.5601	0.2485	0.1913	0.0000	
10		3. Peak Day						
11		Load Factor		20.00%	20.00%	40.00%	50.00%	
12		Peak Day - Mcf/day	11,486	6,226	2,762	1,063	1,434	
13		Allocator	1.0000	0.5420	0.2405	0.0926	0.1249	
14		4. Services						
15		Number of Customers	6,116	5,268	824	18	6	
16		Weighting Factor		1	2	5	5	
17		Weighted Number of Customers	7,036	5,268	1,648	90	30	
18		Allocator	1.0000	0.7487	0.2342	0.0128	0.0043	
19		5. Meters & Regulators						
20		Number of Customers	6,116	5,268	824	18	6	
21		Weighting Factor		1	5	15	15	
22		Weighted Number of Customers	9,748	5,268	4,120	270	90	
23		Allocator	1.0000	0.5404	0.4227	0.0277	0.0092	
24		6. Customer Accounts						
25		Number of Bills	73,392	63,216	9,888	216	72	
26		Weighting Factor		1	1	5	10	
27		Weighted Number of Customers	74,904	63,216	9,888	1,080	720	
28		Allocator	1.0000	0.8440	0.1320	0.0144	0.0096	
29		Use per Customer		86	245	8,625	43,631	

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Summary of Cost of Service  
Table 1

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] [H] [I]			[J] Services \$	[K] Meters & Regulators \$	[L] [M] [N]			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>Total Cost of Service</u>													
2		Return Under Existing Rates	296,436	(29,824)	15,212	(82,616)	(193,623)	(71,650)	(122,337)	(178,923)	(44,244)	(120,825)	(11,378)	1,136,643	L 21 T 2
3		Rate Base	7,891,459	12,516	931,475	846,764	2,348,088	969,037	1,393,026	1,287,799	44,209	47,177	11,369	0	L 24 T 4
4		Proposed Rate of Return		10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	
5		Return Under Proposed Rates	795,735	1,262	93,925	85,383	236,769	97,713	140,466	129,855	4,458	4,757	1,146	0	L 3 x L4
6		Required Increase in Return	499,299	31,086	78,713	167,999	430,392	169,363	262,803	308,778	48,702	125,582	12,524	(1,136,643)	L 5 - L2
7		Incremental Income Taxes													
8		State													
9		Effective Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
10		Incremental Taxes	42,327	2,635	6,673	14,242	36,486	14,357	22,279	26,176	4,129	10,646	1,062	(96,357)	
11		Federal													
12		Effective Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
13		Incremental Taxes	268,776	16,734	42,372	90,435	231,683	91,169	141,468	166,217	26,216	67,602	6,742	(611,862)	
14		Required Revenue Increase	810,402	50,456	127,758	272,676	698,561	274,889	426,550	501,171	79,047	203,830	20,327	(1,844,863)	L 6 + L10 + L13
15		Sales Revenue Under Existing Rates	6,006,898	0	0	0	0	0	0	0	0	0	0	6,006,898	L 10 T 2
16		Total Cost of Service	6,817,300	50,456	127,758	272,676	698,561	274,889	426,550	501,171	79,047	203,830	20,327	4,162,035	L 14 + L15

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Return Under Existing Rates  
Table 2

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[M] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>Return Under Existing Rates</u>													
2		Rate Base													
3		Gas Plant in Service	8,161,753	10,986	0	991,815	2,756,217	1,138,841	1,642,902	1,497,054	38,806	75,153	9,979	0	L 44 T3
4		Accumulated Depreciation	3,603,477	2,138	0	441,204	1,231,569	510,145	737,958	656,337	7,554	14,629	1,943	0	L 9 T4
5		Net Plant in Service	4,558,276	8,847	0	550,611	1,524,648	628,697	904,944	840,716	31,252	60,524	8,037	0	L 3 - L4
6		Other Rate Base Items	3,333,183	3,668	931,475	296,152	823,440	340,340	488,082	447,083	12,957	(13,347)	3,332	0	L 23 T4
7		Total Rate Base	7,891,459	12,516	931,475	846,764	2,348,088	969,037	1,393,026	1,287,799	44,209	47,177	11,369	0	L 5 + L6
8		Return Under Existing Rates													
9		Operating Revenues													
10		Sales and Transport. Revenues	6,006,898										6,006,898		Exhibit TJS-5, Line 10 T 2
11		Other Operating Revenues	55,896	747	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	17,689	L 7 T8
12		Total Operating Revenues	6,062,794	747	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	6,024,587	L 10 + L11
13		Net Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 9 + L10 + L11 T6
14		Net Revenues	1,979,637	7,465	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	1,934,712	L 12 + L13
15		Operating Revenue Deductions													
16		Operation and Maintenance	1,158,706	56,242	0	104,062	228,434	80,277	147,756	248,694	73,422	200,938	18,881	0	L 101 T6
17		Depreciation Expense	315,290	803	0	37,819	103,911	42,659	62,165	58,876	2,835	5,491	729	0	L 8 T6
18		Taxes Other Than Income Taxes	121,504	1,341	0	14,063	37,601	15,193	22,695	23,459	2,239	4,337	576	0	L 15 T6
19		Income Taxes	87,701	(21,096)	(15,212)	(69,595)	(168,130)	(63,600)	(104,979)	(143,178)	(31,615)	(84,833)	(6,130)	798,069	L 26 T6
20		Total Oper. Rev. Deductions	1,683,201	37,289	(15,212)	86,350	201,817	74,529	127,638	187,851	46,882	125,934	12,056	798,069	Sum of L 16 through L 19
21		Return Under Existing Rates	296,436	(29,824)	15,212	(82,616)	(193,623)	(71,650)	(122,337)	(178,923)	(44,244)	(120,825)	(11,378)	1,136,643	L 14 - L20
22		Rate of Return	3.756%	-238.295%	1.633%	-9.757%	-8.246%	-7.394%	-8.782%	-13.894%	-100.078%	-256.113%	-100.078%	#DIV/0!	L 21 / L7

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Gas Plant in Service  
Table 3

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						[H] Commodity \$	[I] Peak \$	[J] Customer \$			[L] Meter Reading \$	[M] Accounting \$	[N] Other \$		
1		<u>Gas Plant in Service</u>													
2		Intangible Plant													
3	301	Land & Land Rights	8,321	163	0	813	1,785	627	1,154	1,944	574	1,113	148	0	Supervised O & M
4	302	Other Equipment	22,760	445	0	2,224	4,881	1,715	3,158	5,318	1,571	3,043	404	0	Supervised O & M
5		Total Intangible Plant	31,081	607	0	3,038	6,666	2,342	4,312	7,263	2,146	4,156	552	0	Sum of L 3 through L 4
6		Transmission Plant													
7	365	Land & Land Rights	0												
8	366	Structures & Improvements	0												
9	367	Mains	0												
10	369	Measuring & Reg. Station Eq.	0												
11	371	Other Equipment	0												
12		Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	Sum of L 7 through L 11
13		Distribution Plant													
14	374	Land & Land Rights	34,518			4,763	19,951	9,803							13.8% Throughput, 28.4% Services, 57.8% Peak
15	375	Structures & Improvements	24,136			3,331	13,951	6,855							13.8% Throughput, 28.4% Services, 57.8% Peak
16	376	Mains	3,796,760			523,953	2,194,527	1,078,280							13.8% Throughput, 28.4% Services, 57.8% Peak
17	377	Compressor Station Equipment	0			0	0								50% Throughput, 50% Peak
18	378	Meas. & Reg. Sta. Equip. - Gen.	333,113			166,557	166,557								50% Throughput, 50% Peak
19	379	Meas. & Reg. Sta. Equip. - CG	475,048			237,524	237,524								50% Throughput, 50% Peak
20	380	Services	1,564,921					1,564,921							Services
21	381	Meters	699,543						699,543						Meters & Regulators
22	382	Meter Installations	118,572						118,572						Meters & Regulators
23	383	House Regulators	449,273						449,273						Meters & Regulators
24	384	House Regulator Installations	0						0						Meters & Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	98,322						98,322						Meters & Regulators
26	386	Other Property on Cust. Premises	0			0	0	0							13.8% Throughput, 28.4% Services, 57.8% Peak
27	387	Other Equipment	5,472			755	3,163	1,554							13.8% Throughput, 28.4% Services, 57.8% Peak
28		Total Distribution Plant	7,599,678	0	0	936,883	2,635,673	1,096,492	1,564,921	1,365,710	0	0	0	0	Sum of L 14 through L 27
29		General Plant													
30	389	Land & Land Rights	2,681	52	0	262	575	202	372	626	185	358	48	0	Supervised O & M
31	390	Structure & Improvements	110,588	2,161	0	10,808	23,717	8,332	15,343	25,842	7,635	14,786	1,963	0	Supervised O & M
32	391	Office Furniture & Equipment	182,335	3,564	0	17,820	39,104	13,738	25,297	42,607	12,588	24,379	3,237	0	Supervised O & M
33	392	Transportation Equipment	44,657	873	0	4,364	9,577	3,365	6,196	10,435	3,083	5,971	793	0	Supervised O & M
34	393	Stores Equipment	81	2	0	8	17	6	11	19	6	11	1	0	Supervised O & M
35	394	Tools, Shop & Garage Equipment	143,982	2,814	0	14,072	30,879	10,848	19,976	33,645	9,940	19,251	2,556	0	Supervised O & M
36	395	Laboratory Equipment	890	17	0	87	191	67	123	208	61	119	16	0	Supervised O & M
37	396	Power Operated Equipment	6,050	118	0	591	1,298	456	839	1,414	418	809	107	0	Supervised O & M
38	397	Communication Equipment	16,322	319	0	1,595	3,500	1,230	2,264	3,814	1,127	2,182	290	0	Supervised O & M
39	398	Miscellaneous Equipment	23,408	458	0	2,288	5,020	1,764	3,248	5,470	1,616	3,130	416	0	Supervised O & M
40		Total General Plant	530,994	10,378	0	51,895	113,879	40,008	73,669	124,081	36,660	70,997	9,427	0	Sum of L 30 through L 39
41		Total Common Plant	0								0			0	Supervised O & M
42		Total Plant in Service	8,161,753	10,986	0	991,815	2,756,217	1,138,841	1,642,902	1,497,054	38,806	75,153	9,979	0	L 5 + L 12 + L 28 + L 40 + L 41
43		Construction Work in Progress	-	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
44		Total Plant in Service	8,161,753	10,986	0	991,815	2,756,217	1,138,841	1,642,902	1,497,054	38,806	75,153	9,979	0	L 42 + L 43

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Accumulated Depreciation and Other Rate Base Items  
Table 4

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[M] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						[G] Commodity \$	[H] Peak \$	[I] Customer \$			[L] Meter Reading \$	[N] Accounting \$	[N] Other \$		
1		<u>Accumulated Depreciation</u>													
2		Accumulated Depreciation													
3		Intangible	31,081	607	0	3,038	6,666	2,342	4,312	7,263	2,146	4,156	552	0	L 5 T 3
4		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	L 12 - L 7 T 3
5		Distribution	3,494,065	0	0	430,511	1,208,104	501,901	722,779	630,770	0	0	0	0	L 28 - L 14 T 3
6		General & Common	78,331	1,531	0	7,655	16,799	5,902	10,867	18,304	5,408	10,473	1,391	0	L 40 T 3
7		Common	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
8		Retirement Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
9		Total Accum. Depreciation	3,603,477	2,138	0	441,204	1,231,569	510,145	737,958	656,337	7,554	14,629	1,943	0	Sum of L 3 through L 8
10		Net Plant	4,558,276	8,847	0	550,611	1,524,648	628,697	904,944	840,716	31,252	60,524	8,037	0	L 44 - L 9 , T3
11		<u>Other Rate Base Items</u>													
12		<u>Cash Working Capital</u>													
13		Gas Storage	931,475		931,475										Sales Allocator Direct
14		Other	(59,864)	(1,170)	0	(5,851)	(12,839)	(4,510)	(8,305)	(13,989)	(4,133)	(8,004)	(1,063)	0	L 102 T 6
15		Materials & Supplies	23,679	32	0	2,877	7,996	3,304	4,766	4,343	113	218	29	0	L 42 T 3
16		Prepayments	3,066,567	5,952	0	370,422	1,025,703	422,954	608,798	565,589	21,025	40,717	5,407	0	L 10 T 4
17		Customer Adv. for Construction	0	0	0	0	0	0	0	0	0	0	0	0	L 16 T 3
18		Customer Deposits	(38,441)									(38,441)			Customer Accounts Allocator
19		Accum. Deferred Income Taxes - Depreciation	(590,233)	(1,146)	0	(71,296)	(197,421)	(81,407)	(117,178)	(108,861)	(4,047)	(7,837)	(1,041)	0	L 10 T 4
20		Accum. Deferred Income Taxes - AAO	0	0	0	0	0	0	0	0	0	0	0	0	L 16 T 3
21		Unamortized Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	L 10 T 4
22		AAO Gas Pipe Replacement	0	0	0	0	0	0	0	0	0	0	0	0	L 16 T 3
23		Total Working Capital	3,333,183	3,668	931,475	296,152	823,440	340,340	488,082	447,083	12,957	(13,347)	3,332	0	Sum of L 13 through L 22
24		Total Rate Base	7,891,459	12,516	931,475	846,764	2,348,088	969,037	1,393,026	1,287,799	44,209	47,177	11,369	0	L 10 + L 23

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Return and Income Taxes Under Existing Rates  
Table 5

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>Return and Income Taxes Under Existing Rates</u>													
2		Operating Revenues													
3		Sales and Transport. Revenues	6,006,898										6,006,898	Direct to Class	
4		Other Operating Revenues	55,896	747	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	17,689	L 7 T 8
5		Total Operating Revenues	6,062,794	747	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	6,024,587	L 3 + L 4
6		Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	0	4,089,875	L 12, T 6
7		Net Revenues	1,979,637	7,465	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	1,934,712	L 5 - L 6
8		Operating Revenue Deductions													
9		Operation and Maintenance Exp.	1,158,706	56,242	0	104,062	228,434	80,277	147,756	248,694	73,422	200,938	18,881	0	L 10 T 6
10		Depreciation Expense	315,290	803	0	37,819	103,911	42,659	62,165	58,876	2,835	5,491	729	0	L 8 T 7
11		Taxes Other Than Income Taxes	121,504	1,341	0	14,063	37,601	15,193	22,695	23,459	2,239	4,337	576	0	L 15 T 7
12		Total Operating Rev. Deductions	1,595,500	58,385	0	155,944	369,946	138,129	232,617	331,029	78,497	210,767	20,186	0	L 9 + L 10 + L 11
13		Net Operating Income (before tax)	384,137	(50,921)	0	(152,210)	(361,752)	(135,250)	(227,316)	(322,101)	(75,859)	(205,658)	(19,508)	1,934,712	L 7 - L 12
14		Interest Expense	312,423	495	36,877	33,523	92,961	38,364	55,150	50,984	1,750	1,868	450	0	Total 3.959% of Rate Base , L 24 T 4 to Class
15		Net Taxable Income	71,714	(51,416)	(36,877)	(185,734)	(454,713)	(173,614)	(282,466)	(373,085)	(77,609)	(207,526)	(19,958)	1,934,712	L 13 - L 14
16		Effective State Tax Rate		6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	
17		Federal Income Tax	4,482	(3,214)	(2,305)	(11,608)	(28,420)	(10,851)	(17,654)	(23,318)	(4,851)	(12,970)	(1,247)	120,920	L 15 X L 16
18		Net Tax Adjustment	396	1	0	48	132	55	79	73	3	5	1	0	L 10 T 4
19		Total Single Business Tax	4,878	(3,213)	(2,305)	(11,561)	(28,287)	(10,796)	(17,576)	(23,245)	(4,848)	(12,965)	(1,247)	120,920	L 17 + L 18
20		Effective Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
21		Federal Income Tax	25,100	(17,996)	(12,907)	(65,007)	(159,150)	(60,765)	(98,863)	(130,580)	(27,163)	(72,634)	(6,985)	677,149	L 15 X L 20
22		Net Tax Adjustment	5,943	12	0	718	1,988	820	1,180	1,096	41	79	10	0	L 10 T 4
23		Total Federal Income Tax	31,043	(17,984)	(12,907)	(64,289)	(157,162)	(59,945)	(97,683)	(129,484)	(27,123)	(72,555)	(6,975)	677,149	L 21 + L 22
24		Deferred Income Taxes	54,023	105	0	6,526	18,070	7,451	10,725	9,964	370	717	95	0	L 10 T 4
25		Investment Tax Credits	(2,243)	(4)	0	(271)	(750)	(309)	(445)	(414)	(15)	(30)	(4)	0	L 10 T 4
26		Total Income Tax	87,701	(21,096)	(15,212)	(69,595)	(168,130)	(63,600)	(104,979)	(143,178)	(31,615)	(84,833)	(8,130)	798,069	L 19 + L 23 + L 24 + L 25



Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Operation and Maintenance Expenses  
Table 6  
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[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						Commodity \$	Peak \$	Customer \$			Meter Reading \$	Accounting \$	Other \$		
1		<u>O &amp; M Expenses</u>													
2		Other Gas Supply Expenses													
3	803	Natural Gas Transmission Line Purchases													
4	804	NG City Gate Purchases													
5	805	Other Gas Purchases													
6	805.1	Purchased Gas Cost Adjustment													
7	807	Other Purchased Gas Expenses													
8	810.0	Gas Used for Compressor Station Fuel													
9		Subtotal Other Gas Supply Exp.	4,089,875										4,089,875		Direct
10	812	Gas Used for Other Util. Oper.	(6,718)	(6,718)											Throughput
11	813	Other Gas Supply Expenses	0	0											Throughput
12		Total Other Gas Supply Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	4,089,875		L 9 + L 10 + L 11
13		Total Production Expenses	4,083,157	(6,718)	0	0	0	0	0	0	0	0	4,089,875		L 12
14		Transmission Expenses													
15		Operation													
16	850	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0		L 17 through 23
17	851	Sys. Control & Load Dispatch.	0	0											Throughput
18	852	Communication System Exp.	0												Allocator
19	853	Compressor Sta. Labor & Exp.	0												
20	854	Gas for Compressor Sta. Fuel	0												
21	856	Mains Expenses	0	0	0	0	0	0	0	0	0	0	0		L 9 T 3
22	857	Meas. & Reg. Sta. Expenses	0												
23	859	Other Expenses	0	0	0	0	0	0	0	0	0	0	0		L 12 T 3
24	860	Rents	0	0	0	0	0	0	0	0	0	0	0		L 12 T 3
25		Total Operation	0	0	0	0	0	0	0	0	0	0	0		Sum of L 16 through L 24
26		Maintenance													
27	861	Supervision & Engineering	0												
28	862	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0		L 8 T 3
29	863	Mains	0	0	0	0	0	0	0	0	0	0	0		L 9 T 3
30	865	Meas. & Reg. Sta. Equip.	0	0	0	0	0	0	0	0	0	0	0		L 10 T 3
31	867	Other Equipment	0	0	0	0	0	0	0	0	0	0	0		L 11 T 3
32		Total Maintenance	0	0	0	0	0	0	0	0	0	0	0		Sum of L 27 through L 31
33		Total Transmission Expenses	0	0	0	0	0	0	0	0	0	0	0		L 25 + L 32
34		Distribution Expenses													
35		Operation													
36	870	Supervision & Engineering	50,819	2	0	5,778	13,335	4,878	9,993	16,834	0	0	0		L 37 through 46
37	871	Load Dispatching	13	13											Throughput
38	872	Compressor Stn. Labor and Exp.	7			4	4								L 17 T 3
39	873	Compressor Stn Fuel and Power	0	0	0	0	0	0	0	0	0	0	0		L 17 T 3
40	874	Mains & Services	95,707	0	0	9,353	39,173	19,247	27,934	0	0	0	0		L 16 T 3 + L 20 T 3
41	875	Meas. & Reg. Sta. Equip. - Gen.	0	0	0	0	0	0	0	0	0	0	0		L 18 T 3
42	876	Meas. & Reg. Sta. Equip. - Ind.	880	0	0	0	0	0	0	880	0	0	0		L 25 T 3
43	877	Meas. & Reg. Sta. Equip. - CG	37,919	0	0	18,960	18,960	0	0	0	0	0	0		L 19 T 3
44	878	Meter & House Regulators	102,412	0	0	0	0	0	0	102,412	0	0	0		L 21 T 3 to L 24 T 3
45	879	Customer Installation Expenses	21,885	0	0	0	0	0	21,885	0	0	0	0		L 20 T 3
46	880	Other Expenses	115,825	0	0	14,279	40,170	16,711	23,851	20,814	0	0	0		L 28 T 3
47	881	Rents	1,032	0	0	127	358	149	213	185	0	0	0		L 28 T 3
48		Total Operation	426,499	15	0	48,499	111,998	40,985	83,875	141,126	0	0	0		Sum of L 36 through L 47

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Operation and Maintenance Expenses  
Table 6  
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[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[N] Direct Assigned \$	[O] Basis of Allocation or Reference
						[G] Commodity \$	[H] Peak \$	[I] Customer \$			[L] Meter Reading \$	[M] Accounting \$	[L] Other \$		
49		Maintenance													
50	885	Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	L 51 through 59
51	886	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	L 15 T 3
52	887	Mains	29,760	0	0	4,107	17,201	8,452	0	0	0	0	0	0	L 16 T 3
53	888	Compressor Station Equipment	0	0	0	0	0	0	0	0	0	0	0	0	L 17 T 3
54	889	Meas. & Reg. Sta. Equip. - Gen.	22,788	0	0	11,394	11,394	0	0	0	0	0	0	0	L 18 T 3
55	890	Meas. & Reg. Sta. Equip. - Ind.	2,400	0	0	0	0	0	2,400	0	0	0	0	0	L 25 T 3
56	891	Meas. & Reg. Sta. Equip. - CG	750	0	0	375	375	0	0	0	0	0	0	0	L 19 T 3
57	892	Services	7,390	0	0	0	0	0	7,390	0	0	0	0	0	L 20 T 3
58	893	Meters & House Regulators	10,845	0	0	0	0	0	0	10,845	0	0	0	0	L 21 T 3 to L 24 T 3
59	894	Other Equipment	4,940	0	0	609	1,713	713	1,017	888	0	0	0	0	L 28 T 3
60		Total Maintenance	78,873	0	0	16,485	30,684	9,165	8,407	14,133	0	0	0	0	Sum of L 50 through L 59
61		Total Distribution	505,372	15	0	64,984	142,681	50,150	92,282	155,259	0	0	0	0	L 48 + L 60
62		Customer Accounts Expenses													
63	901	Supervision	14,353	0	0	0	0	0	0	4,931	9,422	0	0	0	L 64 + L 65 + L 67
64	902	Meter Reading Expenses	40,886							40,886					Customer Accounts Allocator
65	903	Customer Records & Collection	78,134								78,134				Customer Accounts Allocator
66	904	Uncollectible Accounts	58,746								58,746				Customer Accounts Allocator
67	905	Miscellaneous	0								0				Customer Accounts Allocator
68		Total Customer Accounts Expenses	192,119	0	0	0	0	0	0	45,817	146,302	0	0	0	Sum of L 63 through L 67
69		Customer Service & Information Expenses													
70	907	Supervision	8,811	4,406	0	0	0	0	0	0	581	3,825	0	0	L 71 + L 72 + L 73
71	908	Customer Assistance	0	0								0			50% Customer Accts. and 50% Throughput
72	909	Information and Instruction	7,808	3,904								3,904			50% Customer Accts. and 50% Throughput
73	910	Miscellaneous	1,186	593							593				50% Customer Accts. and 50% Throughput
74		Total Cust. Service & Inf. Exp.	17,805	8,903	0	0	0	0	0	0	1,174	7,729	0	0	Sum of L 70 through L 73
75		Sales Expenses													
76	911	Supervision	1,256	628	0	0	0	0	0	0	0	628	0	0	L 77 + L 78 + L 79
77	912	Demonstrating & Selling	(237)	(119)								(119)			50% Customer Accts. and 50% Throughput
78	913	Advertising	2,281	1,141								1,141			50% Customer Accts. and 50% Throughput
79	916	Miscellaneous	4,807	2,404								2,404			50% Customer Accts. and 50% Throughput
80		Total Sales Expenses	8,107	4,054	0	0	0	0	0	0	0	4,054	0	0	Sum of L 76 through L 79
81		Administrative & General Expenses													
82		Operation													
83	920	A & G Salaries	148,365	2,900	0	14,500	31,819	11,179	20,584	34,669	10,243	19,837	2,634	0	Supervised O & M
84		Regulatory Allowance	5,366	5,366											Throughput Allocator
85	921	Office Supplies & Expenses	128,910	2,520	0	12,599	27,647	9,713	17,885	30,123	8,900	17,236	2,289	0	Supervised O & M
86	922	Transfers	(22,211)	(434)	0	(2,171)	(4,763)	(1,673)	(3,082)	(5,190)	(1,533)	(2,970)	(394)	0	Supervised O & M
87	923	Outside Services Employed	55,516	1,085	0	5,426	11,906	4,183	7,702	12,973	3,833	7,423	986	0	Supervised O & M
88	924	Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0	L 10 T 4
89	925	Injuries & Damages	14,583	285	0	1,425	3,128	1,099	2,023	3,408	1,007	1,950	259	0	Supervised O & M
90	926	Employee Pensions & Benefits	55,572	1,086	0	5,431	11,918	4,187	7,710	12,986	3,837	7,430	987	0	Supervised O & M
91	927	Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
92	928	Regulatory Commission Expense	30,090	30,090											Throughput Allocator
93	929	Duplicate Charges	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
94	930.1	General Advertising	0	0	0	0	0	0	0	0	0	0	0	0	Supervised O & M
95	930.2	Miscellaneous	8,225	161	0	804	1,764	620	1,141	1,922	568	1,100	146	0	Supervised O & M
96	931	Rents	4,818	94	0	471	1,033	363	668	1,126	333	644	86	0	Supervised O & M
97		Total Operation	429,234	43,152	0	38,485	84,451	29,669	54,632	92,017	27,186	52,650	6,991	0	Sum of L 83 through L 96
98	935	Maintenance of General Plant	6,069	119	0	593	1,302	457	842	1,418	419	811	108	0	L 40 T 3
99		Total A & G Expenses	435,303	43,271	0	39,078	85,753	30,127	55,474	93,435	27,605	53,462	7,099	0	L 97 + L 98
100		Total Operation & Maintenance	5,241,863	49,524	0	104,062	228,434	80,277	147,756	248,694	73,422	200,938	18,881	4,089,875	L 13 + L 33 + L 61
101		Excluding Other Gas Supply Exp.	1,158,706	56,242	0	104,062	228,434	80,277	147,756	248,694	73,422	200,938	18,881	0	L 68 + L 74 + L 80 + L 99 L 100 - L 12
102		Supervised O & M before General (1)	663,625	12,971	0	64,857	142,324	50,001	92,070	155,074	45,817	88,730	11,782	0	(1)
103		Footnotes (1)													
104		L 33 + L 61 + L 68 + L 74 + L 80 - L 20 - L 24 - L 47 - L 66													

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Depreciation Expense and Taxes Other Than Income Taxes  
Table 7

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						[G] Commodity \$	[H] Peak \$	[I] Customer \$			[L] Meter Reading \$	[M] Accounting \$	[N] Other \$		
1		<u>Depreciation Expense</u>													
2		Transmission	0	0	0	0	0	0	0	0	0	0	0	0	L 12 T 3
3		Distribution Plant	268,743	0	0	33,130	93,204	38,775	55,339	48,295	0	0	0	0	L 28 T 3
4		General Plant	40,665	795	0	3,974	8,721	3,064	5,642	9,502	2,808	5,437	722	0	L 40 T 3
5		Common Plant	0	0	0	0	0	0	0	0	0	0	0	0	L 41 T 3
6		Amortization of Ltd Term Gas Plant	3,632	5	0	441	1,227	507	731	666	17	33	4	0	L 44 T 3
7		Amortization of Other Plant	2,250	3	0	273	760	314	453	413	11	21	3	0	L 44 T 3
8		Total Depreciation Expense	315,290	803	0	37,819	103,911	42,659	62,165	58,876	2,835	5,491	729	0	Sum of L 2 through L 7
9		<u>Taxes Other Than Income Taxes</u>													
10		Ad Valorem (Property Taxes)	96,566	123	0	11,743	32,656	13,498	19,461	17,694	435	843	112	0	L 42 - L 5, T 3
11		City Franchise Tax	(2,033)	(3)	0	(247)	(688)	(284)	(410)	(373)	(9)	(18)	(2)	0	L 42 - L 5, T 3
12		Payroll Taxes	26,264	513	0	2,567	5,633	1,979	3,644	6,137	1,813	3,512	466	0	Supervised O & M
13		Miscellaneous Tax	16	16											Throughput Allocator
14		Sales/Use Tax	691	691											Throughput Allocator
15		Total Taxes Other	121,504	1,341	0	14,063	37,601	15,193	22,695	23,459	2,239	4,337	576	0	Sum of L 10 through L 14

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Other Operating Revenues  
Table 8

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total \$	[E] Commodity \$	[F] Sales \$	[G] Transmission/Distribution			[J] Services \$	[K] Meters & Regulators \$	[L] Customer Accounting			[O] Direct Assigned \$	[P] Basis of Allocation or Reference
						[G] Commodity \$	[H] Peak \$	[I] Customer \$			[L] Meter Reading \$	[M] Accounting \$	[N] Other \$		
1	<u>Other Operating Revenues</u>														
2	487	Forfeited Discounts	17,689		0									17,689	Direct to Class
3	488	Miscellaneous Service Revenue	38,211	747	0	3,734	8,195	2,879	5,301	8,929	2,638	5,109	678	0	Supervised O&M
4	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	L 42 T 3
5	495	Other Gas Revenue	(4)	(0)	0	(0)	(1)	(0)	(1)	(1)	(0)	(1)	(0)	0	Supervised O&M
6	496	Provision for Rate Refunds	0												
7		Total Other Operating Revenue	55,896	747	0	3,734	8,194	2,879	5,301	8,928	2,638	5,108	678	17,689	Sum of L 2 through L 6

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Test Year Ended December 31, 2002  
Functionally Classified Cost of Service Study  
Class Summary and Unit Costs  
Table 9

[A] Line No.	[B] Acct. No.	[C] Description	[D] Total	[E] Commodity	[F] Sales	[G] Transmission/Distribution			[J] Services	[K] Meters & Regulators	[M] Customer Accounting			[O] Direct Assigned	[P] Basis of Allocation or Reference
						[G] Commodity	[H] Peak	[I] Customer			[L] Meter Reading	[M] Accounting	[N] Other		
				Sch TJS-16 Table 9, L 6	Sch TJS-16 Table 9, L 9	Sch TJS-16 Table 9, L 6	Sch TJS-16 Table 9, L 13	Sch TJS-16 Table 9, L 18	Sch TJS-16 Table 9, L 18	Sch TJS-16 Table 9, L 23	Sch TJS-16 Table 9, L 28	Sch TJS-16 Table 9, L 28	Sch TJS-16 Table 9, L 28		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1		<u>Cost of Service</u>													
2	Residential		3,954,784	21,368	71,563	115,479	378,654	205,815	319,367	270,842	66,712	172,025	17,156	2,315,802	
3	General Service		1,706,796	9,480	31,749	51,232	167,990	64,386	99,908	211,820	10,435	26,907	2,683	1,030,205	
4	Large Volume		962,077	7,299	24,446	39,448	64,675	3,516	5,456	13,881	1,140	2,939	293	798,984	
5	Transportation		193,643	12,308	0	66,516	87,242	1,172	1,819	4,627	760	1,959	195	17,045	
6	Total		6,817,300	50,456	127,758	272,676	698,561	274,889	426,550	501,171	79,047	203,830	20,327	4,162,035	
7	Check for Tie Out		0	0	0	0	0	0	0	0	0	0	0	0	
8	<u>Unit Customer Costs (\$/Month)</u>														
9	Residential		13.38						5.05	4.28	1.06	2.72	0.27		
10	General Service		35.57						10.10	21.42	1.06	2.72	0.27		
11	Large Volume		109.77						25.26	64.27	5.28	13.61	1.36		
12	Transportation		130.00						25.26	64.27	10.55	27.21	2.71		
13	<u>Other Unit Costs (\$/Mcf) (Excluding Cost of Gas)</u>														
14	Residential		1.74	0.05	0.16	0.25	0.83	0.45							
15	General Service		1.61	0.05	0.16	0.25	0.83	0.32							
16	Large Volume		0.90	0.05	0.16	0.25	0.42	0.02							
17	Transportation		0.64	0.05	0.00	0.25	0.33	0.00							

**Aquila Networks - MPS  
Proposed Rates**

[A] Line No.	[B] Description	[C] Existing	[F] Proposed			
			[D] Residential	[E] Small Comm.	[F] Small Vol. >=5000	[G] Large Vol.
				<5000 Ccf	<40000 Ccf	>=40000 Ccf
1	<b>Residential</b>					
2	Customer Charge	9.00	15.00			
3	Energy Charge, per Ccf	0.22295	0.26825			
4						
5	<b>General Service</b>					
6	Customer Charge	15.00		25.00	50.00	215.00
7	Energy Charge, per Ccf					
8	First 600	0.24008		0.26200	0.19200	0.03790
9	Next 800	0.22208		0.26200	0.19200	0.03790
10	Next 1,000	0.20405		0.26200	0.19200	0.03790
11	Excess	0.07546		0.26200	0.19200	0.03790
12	Demand Charge, per Ccf of billing demand					0.40000
13						
14	<b>Large Volume Firm</b>					
15	Customer Charge	215.00				215.00
16	Energy Charge, per Ccf					
17	First 200,000 Ccf	0.02460				0.03790
18	Excess	0.01000				0.03790
19	Demand Charge, per Ccf of billing demand	0.39000				0.40000
20						
21	<b>Large Volume Interruptible</b>					
22	Customer Charge	215.00				215.00
23	Energy Charge, per Ccf					
24	First 200,000 Ccf	0.02460				0.03790
25	Excess	0.01000				0.03790
26	Demand Charge, per Ccf of billing demand	0.39000				0.40000
27						
28	<b>Large Volume Transportation</b>					
29	Customer Charge	215.00				215.00
30	Transport Charge, per Ccf					
31	First 200,000 Ccf	0.02460				0.03790
32	Excess	0.01000				0.03790
33	Demand Charge, per Ccf of billing demand	0.39000				0.40000
34						
35	<b>Small Volume Transportation</b>					
36	Customer Charge	15.00			50.00	
37	Energy Charge, per Ccf					
38	First 600	0.23908			0.19200	
39	Next 800	0.22108			0.19200	
40	Next 1,000	0.20305			0.19200	
41	Excess	0.07546			0.19200	

**Aquila - Missouri Public System**  
**Sales Revenues Under Proposed Rates**

[A]	[B]	[C]	[D]			[E]	[F]	[G]	[H]				[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]	[S]	[T]	[U]	[V]	[W]	[X]	[Y]	[Z]	[AA]	[AB]	[AC]	
Line No.	Rate Schedule	Rate Code	Number of Customers			Annual Billing Demand	Throughput				Test Year Sales Revenues Under Existing Rates								Proposed Rates			Test Year Sales Revenues Under Proposed Rates						Difference						
			Per Books	Annual Adjustment	Total Adjusted Number of Customers		Mcf	Weather Adjustment	Annual Adjustment	Total Adjusted Throughput	Synchron. Revenues	Weather Adjustment		Annualization Adjustmen		Total Revenues	Customer Charge	Distribution Charge	Billing Demand	Customer Charge	Distribution Charge	Billing Demand	Total Margin	Cost of Gas	Total Revenues	\$	%							
			Sch. TJS-8	Sch. TJS-10	[D]+[E]		Sch. TJS-8	Sch. TJS-4	Sch. TJS-10	[H]+[I]+[J]	\$	Sch. TJS-8	Sch. TJS-4	Sch. TJS-4	Sch. TJS-10	Sch. TJS-10	\$	\$/Meter	Sch. TJS-20	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	<b>RESIDENTIAL</b>																																	
2	Southern System	MO001	27,984	186	28,170																													
3	Northern System	MO002	9,143	(4)	9,139																													
4	Eastern System	MO003	3,566	3	3,569																													
5	Total Residential		40,693	185	40,878																													
6																																		
7	<b>EXISTING RATE STRUCTURE</b>																																	
8	<b>GENERAL SERVICE</b>																																	
9	<b>Commercial</b>																																	
10	Southern System	MO051	3,531	5	3,536																													
11	Northern System	MO052	1,382	(3)	1,379																													
12	Eastern System	MO053	457	15	472																													
13	Total Commercial		5,370	17	5,387																													
14																																		
15	<b>Industrial</b>																																	
16	Southern System	MO051	22		22																													
17	Northern System	MO052	6		6																													
18	Total Industrial		28	0	28																													
19																																		
20	<b>Interdepartmental</b>																																	
21	Southern System	MO051	7		7																													
22																																		
23	Total General Service		5,405	17	5,422																													
24																																		
25	<b>PROPOSED RATE STRUCTURE</b>																																	
26	<b>Small Commercial</b>																																	
27	<b>Small Volume</b>		4,676	17	4,693																													
28	<b>Large Volume</b>		685		685																													
29	<b>Large Volume</b>		44		44	29,692																												
29	<b>Total</b>		5,405	17	5,422	29,692	1,673,878	70,670	5,063	1,749,611	15,277,141	147,005	456,250	3,060	10,961	47,952	15,942,368	25,000	2,62000	4,00000	1,407,900	1,629,459	3,037,359	411,000	1,592,237	2,003,237	113,520	113,090	118,768	345,378	791,456	4.96%		
30																																		
31	<b>LARGE VOLUME FIRM</b>																																	
32	Northern System	MO282	1		1	112	19,812	0	0	19,812	102,737	0	0	0	0	0	102,737	215.00	0.37900	4.00000	2,580	7,509	446	10,535	94,848	105,383	2,646	2,646	2.58%					
33	Total Large Volume Firm		1	0	1	112	19,812	0	0	19,812	102,737	0	0	0	0	0	102,737				2,580	7,509	446	10,535	94,848	105,383	2,646	2,646	2.58%					
34																																		
35	<b>LARGE VOLUME INTERRUPTIBLE</b>																																	
36	Northern System	MO262	0	0	0	0	471	0	0	471	2,022	0	0	0	0	0	2,022	215.00	0.37900	4.00000	0	179	0	179	1,906	2,085	63	63	3.10%					
37	Total Large Volume Interr.		0	0	0	0	471	0	0	471	2,022	0	0	0	0	0	2,022				0	179	0	179	1,906	2,085	63	63	3.10%					
38																																		
39	<b>TOTAL SALES</b>		46,099	202	46,301	29,804	4,809,175	220,036	19,807	5,049,017	46,840,739	480,016	1,419,662	23,040	43,832	140,634	48,947,923				9,293,040	12,138,722	119,214	21,550,976	32,619,770	54,170,746	5,222,824	10.67%						
40	<b>Total Transportation</b>		47	0	47	157,255	8,881,533	41,901	0	8,923,434	1,674,878	8,974	0	0	0	0	1,683,852				124,485	1,329,220	626,626	2,080,331	0	2,080,331	396,479	23.55%						
41	<b>Total MPS</b>		46,146	202	46,348	187,059	13,690,708	261,936	19,807	13,972,451	48,515,617	488,989	1,419,662	23,040	43,832	140,634	50,631,774				9,417,525	13,467,941	745,840	23,631,307	32,619,770	56,251,077	5,619,303	11.10%						





**Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Proposed Rates**

[A] Line No.	[B] Description	[C] Existing		[E] Proposed			
		[C] Balance <sup>1</sup>	[D] FRT <sup>2</sup>	[F] Proposed			[H]
				[E] Residential	[F] <5000 Ccf	[G] Small Vol. >=5000 <40000 Ccf	[G] Large Vol. >=40000 Ccf
1	<b><u>Residential</u></b>						
2	Customer Charge	6.66	5.65	10.00			
3	Energy Charge, per Ccf	0.16350	0.16350	0.22950			
4							
5	<b><u>General Service</u></b>						
6	Customer Charge	12.31	9.39		20.00	40.00	200.00
7	Energy Charge, per Ccf	0.14010	0.14010		0.20650	0.17150	0.03500
8	Demand Charge, per Ccf of billing demand						0.40000
9							
10	<b><u>Large Volume Firm</u></b>						
11	Customer Charge	184.53	184.53				200.00
12	Energy Charge, per Ccf	0.07290	0.07290				0.03500
13	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
14							
15	<b><u>Large Volume Interruptible</u></b>						
16	Customer Charge	N/A	N/A				200.00
17	Energy Charge, per Ccf						0.03500
18	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
19							
20	<b><u>Large Volume Transportation</u></b>						
21	Customer Charge <sup>3</sup>	47.25	47.25				200.00
22	Transport Charge, per Ccf	0.07290	0.07290				0.03500
23	Demand Charge, per Ccf of billing demand	N/A	N/A				0.40000
24							
25	<b><u>Small Volume Transportation</u></b>						
26	Customer Charge					40.00	
27	Energy Charge, per Ccf					0.17150	

(1) All service territory excluding Fairfax, Rock Port, and Tarkio.

(2) Fairfax, Rock Port, and Tarkio.

(3) The \$47.25 charge is for each meter. Customers are also charged the Large Volume sales customer charge under existing rates.

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Revenues Under Proposed Rates - L&P

Line No.	Rate Schedule	Rate Code	Number of Customers			Annual Billing Demand Mct	Throughput				Synchron. Revenues \$	Test Year Sales Revenues Under Existing Rate:			Total Revenues \$	Proposed Rates			Test Year Sales Revenues Under Proposed Rates:						Difference				
			Per Books	Annual Adjustment	Total Adjusted Number of Customers		Per Books Mct	Weather Adjustment Mct	Annual Adjustment Mct	Total Adjusted Throughput Mct		Weather Adjustment		Annualization Adjustment			Customer Charge \$/Meter	Energy Charge \$/Mct	Demand Charge \$/Mct	Customer Charge \$	Energy Charge \$	Demand Charge \$	Total Margin \$	Cost of Gas \$	Total Revenues \$	Difference \$	% (AA)/(R)-1		
												Margin \$	Cost of Gas \$	Customer Charge \$		Energy Charge \$												Cost of Gas \$	
			Sch. TJS-9	Sch. TJS-11	[D]+[E]		Sch. TJS-9	Sch. TJS-5	Sch. TJS-11	[H]+[I]+[J]		Sch. TJS-9	Sch. TJS-5	Sch. TJS-5		Sch. TJS-11	Sch. TJS-11	Sch. TJS-11	[L] thru [Q]	Sch. TJS-21	12X[F]X[S]	[K]X[T]	[G]X[U]	[V] thru [X]	[Q]+[N]+ Sch. 9 [K]	[Y]+[Z]	[AA]R	([AA]/[R])-1	
<b>RESIDENTIAL</b>																													
1	Rate Schedule 910	MO004	4,026	(17)	4,009		328,376	17,384	(1,460)	344,300	2,507,898	28,423	87,490	(1,359)	(2,387)	(7,348)	2,612,717	10.00	2,29500		481,080	790,169		1,271,249	1,729,387	3,000,636	387,919	14.85%	
3	Rate Schedule 911 - FR	MO005	1,258	1	1,259		104,639	5,461	88	110,188	778,380	8,929	27,486	68	143	440	815,447	10.00	2,29500		151,080	252,881		403,961	549,929	953,891	138,444	16.98%	
4	Total Residential		5,284	(16)	5,268		433,015	22,846	(1,372)	454,488	3,286,278	37,352	114,976	(1,291)	(2,244)	(6,907)	3,428,164				632,160	1,043,050		1,675,210	2,279,316	3,954,527	526,363	15.35%	
<b>EXISTING RATE STRUCTURE</b>																													
<b>GENERAL SERVICE</b>																													
<b>Commercial</b>																													
9	Rate Schedule 920	MO054	605	3	608		145,079	7,413	756	153,248	1,022,623	10,385	37,306	443	1,059	3,806	1,075,623												
10	Rate Schedule 921 - FR	MO055	215	(2)	213		45,070	2,626	(444)	47,252	312,774	3,679	13,215	(225)	(622)	(2,233)	326,588												
11	Total Commercial		820	1	821		190,149	10,039	312	200,500	1,335,398	14,064	50,521	218	438	1,573	1,402,211												
<b>Industrial</b>																													
14	Rate Schedule 920	MO054	2		2		804	33	0	837	5,522	46	164	0	0	0	5,731												
15	Total Industrial		2	0	2		804	33	0	837	5,522	46	164	0	0	0	5,731												
<b>Interdepartmental</b>																													
17	Rate Schedule 920	MO454	1		1		297	0	0	297	995	0	0	0	0	0	995												
19	Total General Service		823	1	824		191,250	10,071	312	201,634	1,341,914	14,110	50,685	218	438	1,573	1,408,937												
<b>LARGE VOLUME FIRM</b>																													
<b>Commercial</b>																													
23	Rate Schedule 930	MO284	7		7		49,758	1,457	0	51,215	303,530	1,062	7,333	0	0	0	311,925												
24	Rate Schedule 930	MO285	1		1		2,316	0	0	2,316	16,341	0	0	0	0	0	16,341												
25	Total Commercial		8	0	8		52,074	1,457	0	53,531	319,871	1,062	7,333	0	0	0	328,266												
<b>Industrial</b>																													
28	Rate Schedule 930	MO284	4		4		22,542	0	0	22,542	141,134	0	0	0	0	0	141,134												
29	Rate Schedule 930	MO285	6		6		79,181	0	0	79,181	474,513	0	0	0	0	0	474,513												
30	Total Commercial		10	0	10		101,723	0	0	101,723	615,647	0	0	0	0	0	615,647												
<b>Transportation</b>																													
32	Total Large Volume Firm		18	0	18		153,797	1,457	0	155,254	957,108	1,062	7,333	0	0	0	965,503												
<b>PROPOSED RATE STRUCTURE</b>																													
<b>Small Commercial</b>																													
37	Rate Schedule 930		745	1	746		97,320	3,251	312	100,884								20.00	2.06500		179,040	208,325		387,365					
38	Rate Schedule 930		88		88		112,687	3,765		116,452								40.00	1.71500		42,240	199,715		241,955					
39	Rate Schedule 930		8		8	21,221	135,040	4,512		139,552								200.00	0.35000	4.00000	19,200	48,843	84,882	152,925					
40	Total		841	1	842	21,221	345,047	11,528	312	356,887	2,299,022	15,172	58,018	218	438	1,573	2,374,440				240,480	456,883	84,882	782,245	1,802,634	2,584,879	210,439	8.86%	
41	Total Sales		6,125	(15)	6,110	21,221	778,062	34,374	(1,060)	811,376	5,585,300	52,524	172,994	(1,073)	(1,806)	(5,335)	5,802,604				872,640	1,499,933	84,882	2,457,455	4,081,950	6,539,405	736,801	12.70%	
43	Total Transportation (page 2)		6		6	40,984	261,785			261,785	204,295						204,295				14,400	91,625	163,934	269,959	7,925	277,884	73,590	36.02%	
44	Total SJPL		6,131	(15)	6,116	62,204	1,039,847	34,374	(1,060)	1,073,161	5,789,594	52,524	172,994	(1,073)	(1,806)	(5,335)	6,006,898				887,040	1,591,558	248,816	2,727,414	4,089,875	6,817,289	810,391	13.49%	

Aquila Networks - L&P (formerly St. Joseph Light & Power Co.)  
Transportation Revenues Under Proposed Rates

[A]	[B]	[C]	[D] Annual Number of Meter Charges			[G] Throughput				[K]	[M] Test Year Sales Revenues Under Existing Rates					[R] Proposed Rates			[U] Test Year Sales Revenues Under Proposed Rates					[Y]	[Z]		
Line No.	Rate Schedule	Rate Code	Per Books	Annual Adjustment	Total Adjusted Meter Charges	Per Books	Weather Adjustment	Annual Adjustment	Total Adjusted Throughput	Annual Billing Demand	Synchron. Revenues	Weather Adjustment Margin	Annualization Adjustment		Total Revenues	Customer Charge	Energy Charge	Demand Charge	Customer Charge	Energy Charge	Demand Charge	Transition Charge	Total	Difference			
													Meter Charge	Energy Charge										[X]-[P]	([X]/[P])-1		
			Sch. TJS-9		[D]+[E]	Mcf	Mcf	Mcf	Mcf	Mcf	\$	\$	\$	\$	\$	\$/Meter	\$/Mcf	\$/Mcf	\$	\$	\$	\$	\$	\$	\$	\$	%
						Sch. TJS-9			[G]+[I]						[L]+[O]	Sch. TJS-21			12 X 6 Cust X [Q]	[J]X[R]	[K]X[S]	Sch. TJS-9	[T] thru [W]	[X]-[P]	([X]/[P])-1		
1	TRANSPORTATION MO504		117		117	261,785			261,785	40,984	204,295			204,295	200.00	0.35000	4.00000	14,400	91,625	163,934	7,925	277,884	73,590	36.02%			