

**Regulatory Report for  
BUSINESS\_UNIT MPS  
Statement of Allocated Charges for Balance Sheet Accounts by Resource  
For the 12 months ended December 31, 2002**

Ferc Account	GL Resource	Resource Description	Balance Same Period last Year	Activity	Current Balance
	(None)	(None)	0	512	512
	1404	Postage and Delivery	0	(0)	(0)
	1800	Legal Fees	0	0	0
1			0	512	512
101000			0	0	0
101100					
101200					
102000					
104000					
105000					
106000					
	1001	Labor Straight Time Non-Union	0	176	176
	1099	Labor Other	18,168	0	18,168
	9100	Payroll Taxes Loading	0	11	11
	9102	Benefits Loading	0	37	37
	9103	COMPENSATED ABSENCES-LABOR	0	22	22
	9104	COMPENSATED ABSENCES-BENEFIT	0	9	9
	9106	P/R Tax Loading-Incent Non-Union	0	2	2
	9112	Incentive Loading Non-Union	0	27	27
107000			18,168	284	18,452
108000			0	0	0
111000					
111200					
114000					
114002					
115000					
115002					
118000			0	0	0
119000			0	0	0
119100					
119200					
121000					
121100					
122000			0	0	0
122200					
123000					
123100					
124000					
128000					
128003					
128100					
128110					
128120					
131000					
132000					
134000					
135000					
136000					
141000					
142000					
143000					

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

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

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

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**For the 12 months ended December 31, 2002**

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

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