

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 1 (Charge From Product = 120) Net Energy Sales						
1043		Regulated Power Group	UPS		301	
4403		UPS Benefits Residual	UPS		301	
4475		UPS Accounting Accruals	UPS		301	
1026		UPS-General	UPS		301	
1029		Producton	UPS		301	
	1023	MO General Generation - MPS	MPG	MPG	301	44.9%
	1059	MO General-SJG	SJG	SJG	301	16.5%
	1025	UPS-General CO	WCG	WCG	301	15.9%
	1024	UPS-General KS	WKG	WKG	301	22.7%
						100.0%
Step 2 (Charge From Product = 120) Mass Formula						
6161		PS Procurement	UPS		302	
	1023	MO General Generation - MPS	MPG	MPG	302	48.2%
	1059	MO General-SJG	SJG	SJG	302	21.1%
	1025	UPS-General CO	WCG	WCG	302	12.3%
	1024	UPS-General KS	WKG	WKG	302	18.4%
						100.0%
Step 3 (Charge From Product = 123) MW Capacity						
6162		PS Engr/Generation Svcs	UPS		303	
	1023	MO General Generation - MPS	MPG	MPG	303	50.7%
	1059	MO General-SJG	SJG	SJG	303	17.9%
	1025	UPS-General CO	WCG	WCG	303	4.8%
	1024	UPS-General KS	WKG	WKG	303	26.6%
						100.0%
Step 4 (Charge From Product = 123) Megawatt Capacity						
1044		Fuel and Purchased PowerA	UPS		304	
	1045	Purchased Power-MO	MPG	MPG	304	50.7%
	1102	Purchased Power - St Joe	SJG	SJG	304	17.9%
	1047	Purchased Power-CO	WCG	WCG	304	4.8%
	1046	Purchased Power-KS	WKG	WKG	304	26.6%
						100.0%
Step 8 (Charge From Product = 121) Mass Formula						
5023		Elec Trans Business Ops-Genl	UED		308	
	5131	MPS Electric General	MPD	MPD - 121	308	44.1%
10/1/02	5151	SJ Elec Assets	SJD	SJD - 121	308	12.1%
	6176	CO Elect Tech Svcs Mgr	WCD	WCD - 121	308	10.7%
	5016	System Operations-KS	WKD	WKD - 121	308	33.1%
						100.0%
Step 9b (Charge From Product = 121) Mass Formula						
5001		Elec Trans Ops-MO/SJ Gen	UED		351	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	351	78.0%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	351	22.0%
						100.0%
Step 11a (Charge From Product = 140) Customers						
5250		MO Elec Engineering Service	UED		363	
	5131	MPS Electric General	MPD	MPD - 122	363	76.9%
	5151	SJ Elec Assets	SJD	SJD - 122	363	23.1%
						100.0%
Step 11b (Charge From Product = 122) Customers						
5255		Forestry MO/CO/KS	UED		364	
	5131	MPS Electric General	MPD	MPD - 122	364	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	364	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	364	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	364	15.9%
						100.0%

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Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 14 (Charge From Product = 140) Mass Formula						
5080		V P Transmission Svcs	UED		314	
5083		Business Ops - Energy Delivery	UED		314	
5100		VP of Network Management	UED		314	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	314	12.0%
	5198	MO MPD Gas Assets	MPD	MPD - 103	314	4.6%
	5131	MPS Electric General	MPD	MPD - 122	314	22.0%
	5207	General CO Gas Assets	PND	PND_CO - 103	314	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	314	7.9%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	314	6.7%
	6145	MN General- PND	PND	PND_MN - 103	314	9.2%
	6146	NE General- PND	PND	PND_NE - 103	314	11.2%
	6151	MN General- NMU	PND	PND_NMU - 103	314	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	314	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	314	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	314	0.0%
	5055	PNG Pipeline	PNP	PNP	314	0.1%
	5151	SJ Elec Assets	SJD	SJD - 122	314	6.6%
	5217	Maryville Gas Assets	SJD	SJD - 103	314	0.6%
	5113	General CO Electric Assets	WCD	WCD - 122	314	6.7%
	5101	General KS Electric Assets	WKD	WKD - 122	314	6.0%
						100.0%
Step 14a (Charge From Product = 140) No of Fleet Vehicles						
5566		Network Fleet Management	UED		397	
	5161	General MI Gas Assets MGD	MGD	MGD	397	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	397	2.8%
	5131	MPS Electric General	MPD	MPD - 122	397	17.7%
	5207	General CO Gas Assets	PND	PND_CO	397	4.1%
	5221	General Iowa Gas Assets	PND	PND_IA	397	9.1%
	5191	General Kansas Gas Assets	PND	PND_KS	397	7.9%
	6145	MN General- PND	PND	PND_MN	397	8.2%
	6146	NE General- PND	PND	PND_NE	397	12.8%
	6151	MN General- NMU	PND	PND_NMU	397	2.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	397	1.1%
	5151	SJ Elec Assets	SJD	SJD - 122	397	5.6%
	5113	General CO Electric Assets	WCD	WCD	397	9.1%
	5101	General KS Electric Assets	WKD	WKD	397	8.8%
						100.0%
Step 17 (Charge From Product = 122) Mass Formula						
6160		Mo Elec HQ	UED		318	
	5151	SJ Elec Assets	SJD	SJD - 122	317	23.6%
	5131	MPS Electric General	MPD	MPD - 122	317	76.4%
						100.0%
Step 18 (Charge From Product = 122) Customers						
5251		MO Electric Planning & Design	UED		318	
	5131	MPS Electric General	MPD	MPD - 122	318	100.0%
Step 19 (Charge From Product = 103) Customers						
5254		Network Gas Stds & Safety Trng	UED		319	
5252		UED Gas Planning & Design	UED			
	5161	General MI Gas Assets MGD	MGD	MGD - 103	319	17.8%
	5198	MO MPD Gas Assets	MPD	MPD - 103	319	5.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	319	5.7%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	319	16.4%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	319	11.5%
	6145	MN General- PND	PND	PND_MN - 103	319	17.1%
	6146	NE General- PND	PND	PND_NE - 103	319	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	319	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	319	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	319	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	319	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	319	0.7%
						100.0%

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Step 22 (Charge From Product = 122) Mass Formula						
		General KS/CO Elec Network Ops	UED		322	
	5302	General CO Elec Network Ops	WCD	WCD - 122	322	52.6%
	5309	General KS Elec Network Ops	WKD	WKD - 122	322	47.4%
						100.0%
Step 23 (Charge From Product = 122) Mass Formula						
	5352	General MO Elec Ntwrk Ops	UED		323	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	323	23.8%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	323	76.2%
						100.0%
Step 23A (Charge From Product = 122) Reg Elec Customers						
	6163	No MO Elec Dist Mgr	UED		863	
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	863	23.1%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	863	76.9%
						100.0%
Step 24 (Charge From Product = 103) Base 40 (payroll/customers)						
	5381	Gen Gas Ntwrk Ops MO/KS/CO	UED		324	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	324	25.3%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	324	20.8%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	324	46.6%
	5357	Maryville Gas Network	SJD	SJD - 103	324	4.3%
	5056	WTPL Gathering	PND	WTPL - G	324	1.5%
	5065	WTPL Noram	PND	WTPL - N	324	0.5%
	5057	WTPL Transmission	PND	WTPL - T	324	1.0%
						100.0%
Step 24A (Charge From Product = 103) Mass Formula						
	6183	HQ KS/CO Gas	UED		314	
	6184	Cust Rel - Gen	UED		314	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	314	68.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	314	31.7%
						100.0%
Step 25 (Charge From Product = 103) Base 40 (payroll/customers)						
	5420	Gen Gas Network Ops MN/MI/WV	UED		325	
	5434	General MI Gas Network Ops	MGD	MGD - 103	325	47.0%
	6145	MN General- PND	PND	PND_MN - 103	325	41.2%
	6151	MN General- NMU	PND	PND_NMU - 103	325	11.8%
						100.0%
Step 26 (Charge From Product = 140) Mass Formula						
	5130	MO Elec Business Support	UED			
	5305	Net Ops Work Management	UED		326	
	5434	General MI Gas Network Ops	MGD	MGD - 103	326	9.8%
	5389	General MO MPD Gas Networks	MPD	MPD - 103	326	3.7%
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	18.6%
	5398	General CO Gas Network Ops	PND	PND_CO	326	3.2%
	5451	General IA Gas Network Ops	PND	PND_IA	326	8.4%
	5382	General KS Gas Field Svcs	PND	PND_KS	326	8.0%
	6145	MN General- PND	PND	PND_MN	326	10.7%
	6146	NE General- PND	PND	PND_NE	326	11.9%
	6151	MN General- NMU	PND	PND_NMU	326	3.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	326	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	326	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	326	0.0%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	5.4%
	5357	Maryville Gas Network	SJD	SJD - 103	326	0.5%
	5302	General CO Elec Network Ops	WCD	WCD	326	7.4%
	5309	General KS Elec Network Ops	WKD	WKD	326	9.0%
						100.0%
Step 26A (Charge From Product = 122) Mass Formula						
	5304	VP of Network Operations	UED		326	
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	326	52.5%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	326	16.2%
	5302	General CO Elec Network Ops	WCD	WCD - 122	326	16.4%
	5309	General KS Elec Network Ops	WKD	WKD - 122	326	14.9%
						100.0%

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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 27 (Charge From Product = 103) Customers						
5494		Measurement Information	UED		327	
	5434	General MI Gas Network Ops	MGD	MGD - 103	327	17.8%
	5389	General MO MPD Gas Networks	MPD	MPD - 103	327	5.3%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	327	5.7%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	327	16.4%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	327	11.5%
	6145	MN General- PND	PND	PND_MN - 103	327	17.1%
	6146	NE General- PND	PND	PND_NE - 103	327	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	327	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	327	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	327	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	327	0.0%
	5357	Maryville Gas Network	SJD	SJD - 103	327	0.7%
						100.0%
Step 27a (Charge From Product = 103) Customers						
5490		General Gas Measurement	UED		356	
5491		Small Volume Repair (CB)	UED		356	
5492		Large Volume/Warehouse (CB)	UED		356	
5493		Field Measurement	UED			
	5389	General MO MPD Gas Networks	MPD	MPD - 103	356	6.5%
	5398	General CO Gas Network Ops	PND	PND_CO - 103	356	7.0%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	356	19.9%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	356	14.0%
	6145	MN General- PND	PND	PND_MN - 103	356	20.8%
	6146	NE General- PND	PND	PND_NE - 103	356	25.8%
	6151	MN General- NMU	PND	PND_NMU - 103	356	5.1%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	356	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	356	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	356	0.0%
	5357	Maryville Gas Network	SJD	SJD - 103	356	0.9%
						100.0%
Step 27c (Charge From Product = 103) Customers						
5495		Gas Telecom (Michigan)	UED		358	
5496		Coldwater Meter Shop	UED		358	
	5434	General MI Gas Network Ops	MGD	MGD - 103	358	100.0%
						100.0%
Step 28 (Charge From Product = 122) Customers						
5360		General Elec Measurement	UED		328	
	5331	General MPS MO Elec Ntwrk Ops	MPD	MPD - 122	328	49.4%
	5353	Gen SJ MO Elec Ntwrk Ops	SJD	SJD - 122	328	14.8%
	5363	CO Elec Measurement	WCD	WCD - 122	328	19.9%
	5364	KS Elec Measurement	WKD	WKD - 122	328	15.9%
						100.0%
Step 31 (Charge From Product = 120) Mass Formula						
5370		General Substation Maintenance	UED		331	
	5373	MPS Substation Maintenance	MPD	MPD - 120	331	51.0%
	5037	SJD Substation Maintenance	SJD	SJD - 120	331	15.2%
	5372	CO Substation Maintenance	WCD	WCD - 120	331	15.2%
	5371	KS Substation Maintenance	WKD	WKD - 120	331	18.6%
						100.0%

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10/1/2002 through 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
Step 33A (Charge From Product = 999) Customers							
5699		Centralized Services VP	UED		359		
5700		Business Solutions	UED				
5701		Cust Service Center-Lincoln	UED		359		
5702		Customer Srv Ctr-Raytown	UED		359		
5704		Revenue Management Dir	UED		359		
5706		Billing-Omaha	UED		359		
5708		Accounts Receivable Mgmt	UED		359		
5709		Remittance Processing	UED		359		
5710		Credit and Collections	UED		359		
5711		Cust Communic Svcs-Director	UED		359		
5712		Bill Processing	UED		359		
5722		Field Resource Center Director	UED		359		
5723		Utility Operations Dir	UED		359		
5725		Customer Serv Centers-Director	UED		359		
5726		Revenue Mgmt Back Office Supt	UED		359		
5763		Billing-Raytown	UED		359		
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	359	11.0%	
	5890	MO MPS Customer Service	MPD	MPD - 960	359	18.3%	
	5861	CO Services-PNG General	PND	PND_CO	359	4.3%	
	5730	IA State Director	PND	PND_IA	359	12.1%	
	5791	KS Services Gas-General	PND	PND_KS	359	8.0%	
	6145	MN General- PND	PND	PND_MN	359	12.9%	
	6146	NE General- PND	PND	PND_NE	359	14.4%	
	6151	MN General- NMU	PND	PND_NMU	359	3.2%	
	5913	MO SJD Customer Service	SJD	SJD - 960	359	4.9%	
	5868	CO Services-WPE General	WCD	WCD - 960	359	6.1%	
	5799	KS Services Electric-General	WKD	WKD - 960	359	4.8% 100.0%	
Step 33C (Charge From Product = 999) Customers							
5716		Field Resources Center-Raytown	UED		361		
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	361	30.1%	
	5890	MO MPS Customer Service	MPD	MPD - 960	361	50.4%	
	5797	Lawrence CS	PND	PND_KPS	361	5.9%	
	5913	MO SJD Customer Service	SJD	SJD - 960	361	13.6% 100.0%	
Step 33F (Charge From Product = 340) Customers							
5718		Material Resource Srv-Team Dir	UED		365		
	5861	CO Services-PNG General	PND	PND_CO - 340	365	10.1%	
	5730	IA State Director	PND	PND_IA - 340	365	25.1%	
	5791	KS Services Gas-General	PND	PND_KS - 340	365	10.2%	
	6145	MN General- PND	PND	PND_MN - 340	365	30.0%	
	6146	NE General- PND	PND	PND_NE - 340	365	17.1%	
	6151	MN General- NMU	PND	PND_NMU - 340	365	7.5% 100.0%	
Step 33G (Charge From Product = 999) Customers							
5715		Field Resources Center-Lincoln	UED		360		
	5861	CO Services-PNG General	PND	PND_CO	360	6.8%	
	5730	IA State Director	PND	PND_IA	360	19.0%	
	5791	KS Services Gas-General	PND	PND_KS	360	9.2%	
	6145	MN General- PND	PND	PND_MN	360	20.3%	
	6146	NE General- PND	PND	PND_NE	360	22.6%	
	6151	MN General- NMU	PND	PND_NMU	360	5.0%	
	5868	CO Services-WPE General	WCD	WCD - 960	360	9.5%	
	5799	KS Services Electric-General	WKD	WKD - 960	360	7.6% 100.0%	

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Step 35 (Charge From Product = 103) Weighted Meters by state						
6201		PNG Gas Plant Assets	PND		334	
	6145	MN General- PND	PND	PND_MN	334	21.9%
	6151	MN General- NMU	PND	PND_NMU	334	5.3%
	5191	General Kansas Gas Assets	PND	PND_KS	334	17.9%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	334	0.4%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	334	0.5%
	5207	General CO Gas Assets	PND	PND_CO	334	6.6%
	5221	General Iowa Gas Assets	PND	PND_IA	334	21.4%
	6146	NE General- PND	PND	PND_NE	334	26.0%
						100.0%
Step 39 (Charge From Product = 999) Mass Formula						
4409		PND Benefits Residual	PND		339	
	6145	MN General- PND	PND	PND_MN	339	23.2%
	6151	MN General- NMU	PND	PND_NMU	339	7.7%
	5191	General Kansas Gas Assets	PND	PND_KS	339	17.7%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	339	0.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	339	0.1%
	5207	General CO Gas Assets	PND	PND_CO	339	7.3%
	5221	General Iowa Gas Assets	PND	PND_IA	339	18.0%
	6146	NE General- PND	PND	PND_NE	339	26.0%
	5828	South Dakota Farm Taps	PND	PND_SD	339	0.0%
						100.0%
Step 40 (Charge From Product = 960) Customers						
6002		Marketing Solutions Leadership	UED		340	
6021		Market Research	UED		340	
6031		Retail Services Leadership	UED		340	
	5161	General MI Gas Assets MGD	MGD	MGD	340	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	340	3.3%
	5131	MPS Electric General	MPD	MPD - 122	340	15.1%
	5207	General CO Gas Assets	PND	PND_CO	340	4.3%
	5221	General Iowa Gas Assets	PND	PND_IA	340	12.1%
	5191	General Kansas Gas Assets	PND	PND_KS	340	8.0%
	6145	MN General- PND	PND	PND_MN	340	12.9%
	6146	NE General- PND	PND	PND_NE	340	14.4%
	6151	MN General- NMU	PND	PND_NMU	340	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	340	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	340	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	340	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	340	0.4%
	5151	SJ Elec Assets	SJD	SJD - 122	340	4.5%
	5113	General CO Electric Assets	WCD	WCD - 960	340	6.1%
	5101	General KS Electric Assets	WKD	WKD - 960	340	4.8%
						100.0%
Step 44 (Charge From Product = 999) Customers						
6056		CA Sales MI/CO Leadership	UED		344	
	6057	CA Sales MI	MGD	MGD - 103	344	51.3%
	5207	General CO Gas Assets	PND	PND_CO	344	20.3%
	5113	General CO Electric Assets	WCD	WCD	344	28.4%
						100.0%

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Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 45 (Charge From Product = 999) Mass Formula						
5567		Procurement	UED		345	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	345	9.3%
	5198	MO MPD Gas Assets	MPD	MPD - 103	345	3.6%
	5131	MPS Electric General	MPD	MPD - 120	345	22.1%
	5207	General CO Gas Assets	PND	PND_CO	345	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	345	8.1%
	5191	General Kansas Gas Assets	PND	PND_KS	345	7.7%
	6145	MN General- PND	PND	PND_MN	345	10.3%
	6146	NE General- PND	PND	PND_NE	345	11.4%
	6151	MN General- NMU	PND	PND_NMU	345	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	345	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	345	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	345	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	345	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	345	0.4%
	5113	General CO Electric Assets	WCD	WCD	345	7.1%
	5101	General KS Electric Assets	WKD	WKD	345	8.5%
						100.0%
Step 46 (Charge From Product = 999) Mass Formula						
4402		UED Benefits Residual	UED		346	
4474		UED Accounting Accruals	UED		346	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	346	9.4%
	5198	MO MPD Gas Assets	MPD	MPD - 103	346	3.6%
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	346	4.4%
	5131	MPS Electric General	MPD	MPD - 122	346	17.9%
	5207	General CO Gas Assets	PND	PND_CO	346	3.1%
	5221	General Iowa Gas Assets	PND	PND_IA	346	8.3%
	5191	General Kansas Gas Assets	PND	PND_KS	346	7.8%
	6145	MN General- PND	PND	PND_MN	346	10.4%
	6146	NE General- PND	PND	PND_NE	346	11.6%
	6151	MN General- NMU	PND	PND_NMU	346	3.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	346	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	346	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	346	0.0%
	5055	PNG Pipeline	PNP	PNP	346	0.1%
	5058	Seward County Pipeline	SCP	SCP	346	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	346	5.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	346	0.4%
	5008	Transmission Ops CO-General	WCD	WCD - 121	346	0.9%
	5113	General CO Electric Assets	WCD	WCD - 960	346	5.3%
	5013	Transmission Ops KS-General	WKD	WKD - 121	346	3.0%
	5101	General KS Electric Assets	WKD	WKD - 960	346	4.7%
	5056	WTPL Gathering	PND	WTPL - G	346	0.2%
	5065	WTPL Noram	PND	WTPL - N	346	0.3%
	5057	WTPL Transmission	PND	WTPL - T	346	0.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 47 (Charge From Product = 140) Customers						
6100		Community Relations - General	UED		347	
6101		Community Relations - Central	UED		347	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	347	11.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	347	3.6%
	5131	MPS Electric General	MPD	MPD - 122	347	16.3%
	5207	General CO Gas Assets	PND	PND_CO - 103	347	3.8%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	347	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	347	7.7%
	6145	MN General- PND	PND	PND_MN - 103	347	11.4%
	6146	NE General- PND	PND	PND_NE - 103	347	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	347	2.8%
	5217	Maryville Gas Assets	SJD	SJD - 103	347	0.5%
	5151	SJ Elec Assets	SJD	SJD - 122	347	4.9%
	5113	General CO Electric Assets	WCD	WCD - 122	347	6.6%
	5101	General KS Electric Assets	WKD	WKD - 122	347	5.3%
						100.0%
Step 47A (Charge From Product = 999) Customer Commitment						
6111		Economic Development-General	UED		873	
	5131	MPS Electric General	MPD	MPD	873	18.8%
	6096	Economic Development PNG CO	PND	PND_CO	873	1.2%
	6114	Economic Development-IA	PND	PND_IA	873	23.8%
	6121	Economic Development-PNG KS	PND	PND_KS	873	9.0%
	6113	Economic Development-NE	PND	PND_NE	873	23.8%
	5151	SJ Elec Assets	SJD	SJD	873	4.9%
	6097	Economic Development WPE- CO	WCD	WCD	873	3.8%
	6122	Economic Development-WPE KS	WKD	WKD	873	14.8%
						100.0%
Step 50 (Charge From Product = 140) Customers						
6109		Community Relations USU - KS	UED		366	
6118		Economic Development-UED KS	UED		366	
	5191	General Kansas Gas Assets	PND	PND_KS - 103	366	59.5%
	5101	General KS Electric Assets	WKD	WKD - 122	366	40.5%
						100.0%
Step 54 (Charge From Product = 121) ROW Projects by state						
5002		Elec Trans Ops-ROW-MO/CO/KS	UED		370	
	5003	Transmission Ops MPS-Gen	MPD	MPD	370	94.2%
	5040	Transmission Ops SJD-Gen	SJD	SJD	370	5.8%
						100.0%
Step 55 (Charge From Product = 999) Customers						
5790		KS State-Director	PND		371	
	5791	KS Services Gas-General	PND	PND_KS	371	62.3%
	5799	KS Services Electric-General	WKD	WKD	371	37.7%
						100.0%
Step 56 (Charge From Product = 999) Customers						
5820		MN Business Operations	PND		372	
6060		CA Sales MN	PND			
6173		MN Customr Relations	PND			
	6145	MN General- PND	PND	PND_MN	372	80.2%
	6151	MN General- NMU	PND	PND_NMU	372	19.8%
						100.0%
Step 57 (Charge From Product = 999) Customers						
5860		CO Services State Director	UED		373	
	5861	CO Services-PNG General	PND	PND_CO	373	41.7%
	5868	CO Services-WPE General	WCD	WCD	373	58.3%
						100.0%

Aquila Inc.							
IntraBusiness Unit (IBU) Allocations							
10/1/2002 through 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent	
Step 58a (Charge From Product = 150) Non-Req Customers							
6005		UED Cons Prod & Svcs	UED		398		
5724		NonUtility Operations Dir	UED		398		
	5861	CO Services-PNG General	PND	PND_CO	398	10.1%	
	5730	IA State Director	PND	PND_IA	398	25.1%	
	5791	KS Services Gas-General	PND	PND_KS	398	10.2%	
	6145	MN General- PND	PND	PND_MN	398	30.0%	
	6146	NE General- PND	PND	PND_NE	398	17.1%	
	6151	MN General- NMU	PND	PND_NMU	398	7.5%	
	5868	CO Services-WPE General	WCD	WCD	398	0.0%	
	5799	KS Services Electric-General	WKD	WKD	398	0.0%	100.0%
Step 64 (Charge From Product = 998) Gas Customers							
2301		GSS Planning & Operations	GSS		380		
2304		GSS General Allocation	GSS		380		
2308		GSS Administration	GSS		380		
2309		GSS Cost Management	GSS		380		
4420		GSS Benefits Residual	GSS		380		
4452		GSS Accounting Accruals	GSS		380		
	5161	General MI Gas Assets MGD	MGD	MGD	380	18.4%	
	5198	MO MPD Gas Assets	MPD	MPD	380	5.5%	
	5207	General CO Gas Assets	PND	PND_CO	380	5.8%	
	5221	General Iowa Gas Assets	PND	PND_IA	380	16.9%	
	5191	General Kansas Gas Assets	PND	PND_KS	380	10.8%	
	6145	MN General- PND	PND	PND_MN	380	17.5%	
	6146	NE General- PND	PND	PND_NE	380	21.0%	
	6151	MN General- NMU	PND	PND_NMU	380	3.7%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	380	0.0%	
	5828	South Dakota Farm Taps	PND	PND_SD	380	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	380	0.0%	
	5217	Maryville Gas Assets	SJD	SJD	380	0.5%	100.0%
Step 65A (Charge from Product = 998) Pipeline Customers							
2310		GSS NNG Pipeline	GSS		852		
	6147	IA General- PND	PND	PND_IA	852	35.5%	
	6149	KS General- PND	PND	PND_KS	852	7.4%	
	6145	MN General- PND	PND	PND_MN	852	34.4%	
	6146	NE General- PND	PND	PND_NE	852	18.7%	
	6151	MN General- NMU	PND	PND_NMU	852	3.9%	100.0%
Step 65B (Charge from Product = 998) Pipeline Customers							
2311		GSS Grt Lakes/Viking PL	GSS		853		
	6145	MN General- PND	PND	PND_MN	853	38.0%	
	6151	MN General- NMU	PND	PND_NMU	853	62.0%	100.0%
Step 65C (Charge from Product = 103) Pipeline Customers							
2312		Gss Pepl	GSS		854		
	6144	MI General- MGD	MGD	MGD	854	83.5%	
	6140	MO General- MPD	MPD	MPD	854	16.0%	
	6149	KS General- PND	PND	PND_KS	854	0.4%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	854	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	854	0.0%	100.0%
Step 65D (Charge from Product = 998) Pipeline Customers							
2313		GSS Williams Pipeline	GSS		855		
	6140	MO General- MPD	MPD	MPD	855	35.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	855	0.0%	
	6149	KS General- PND	PND	PND_KS	855	64.5%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	855	0.0%	100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 65E (Charge from Product = 998) Pipeline Customers						
2314		GSS NG Pipeline	GSS		856	
	6147	IA General- PND	PND	PND_IA	856	0.4%
	6149	KS General- PND	PND	PND_KS	856	0.1%
	6146	NE General- PND	PND	PND_NE	856	99.5% 100.0%
Step 65F (Charge from Product = 103) Pipeline Customers						
2315		GSS CIG Pipeline	GSS		857	
	6148	CO General- PND	PND	PND_CO	857	100.0%
	6149	KS General- PND	PND	PND_KS	857	0.0% 100.0%
Step 65G (Charge from Product = 998) Pipeline Customers						
2316		GSS KN Pipeline	GSS		858	
	6149	KS General- PND	PND	PND_KS	858	14.6%
	6146	NE General- PND	PND	PND_NE	858	85.4% 100.0%
Step 65H (Charge from Product = 103) Pipeline Customers						
2317		GSS ANR Pipeline	GSS		859	
	6144	MI General- MGD	MGD	MGD	859	94.9%
	5217	Maryville Gas Assets	SJD	SJD	859	5.1% 100.0%
Step 67 (Charge From Product = 140) Mass Formula						
5559		Manager of Mtlis-MO	UED		384	
5550		Gen MM-Combo Gas & Electric	UED		384	
	5565	Materials Mgmt-MI MGD	MGD	MGD - 103	384	10.2%
	5557	Materials Mgmt-MO MPS	MPD	MPD - 140	384	29.5%
	5556	Materials Mgmt-CO PND	PND	PND_CO - 103	384	2.6%
	5561	Materials Mgmt-IA	PND	PND_IA - 103	384	6.7%
	5553	Materials Mgmt-KS PND	PND	PND_KS - 103	384	5.7%
	6145	MN General- PND	PND	PND_MN - 103	384	7.8%
	6146	NE General- PND	PND	PND_NE - 103	384	9.4%
	6151	MN General- NMU	PND	PND_NMU - 103	384	2.8%
	5570	Materials Mgmt-MO SJD	SJD	SJD	384	8.2%
	5555	Materials Mgmt-CO WCD	WCD	WCD - 120	384	7.8%
	5552	Materials Mgmt-KS WPD	WKD	WKD - 120	384	9.3% 100.0%
Step 74 (Charge From Product = 122) Customers						
6024		Retail Svcs Elec Alloc	UED		391	
6000		Retail Energy Markets	UED			
	5131	MPS Electric General	MPD	MPD - 122	391	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	391	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	391	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	391	15.9% 100.0%
Step 77 (Charge From Product = 103) Customers						
6037		PA Sales MN	PND		394	
6102		Community Relations USU-MN	PND		394	
6112		Economic Development-MN	PND		394	
	6145	MN General- PND	PND	PND_MN - 103	394	80.2%
	6151	MN General- NMU	PND	PND_NMU - 103	394	19.8% 100.0%
Step 78 (Charge From Product = 103) NNG Sales						
7010		Council Bluffs Peak Shaving	PND		395	
7011		Dubuque Peak Shaving	PND		395	
7014		Camp Riley Peak Shaving	PND			
7015		Detroit Lakes Peak Shaving	PND		395	
7018		Lincoln Peak Shaving	PND			
	5221	General Iowa Gas Assets	PND	PND_IA	395	35.7%
	6145	MN General- PND	PND	PND_MN	395	41.0%
	6146	NE General- PND	PND	PND_NE	395	23.2%
	5828	South Dakota Farm Taps	PND	PND_SD	395	0.1% 100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 81 (Charge from Procut 999)- Mass Formula						
6130		UED Headquarters-President	UED		826	
6131		President-Global Networks Grp	UED		826	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	826	8.3%
	5198	MO MPD Gas Assets	MPD	MPD - 103	826	3.2%
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	826	3.7%
	5131	MPS Electric General	MPD	MPD - 122	826	15.1%
	1023	MO General Generation - MPS	MPG	MPG	826	10.5%
	5207	General CO Gas Assets	PND	PND_CO - 103	826	2.1%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	826	5.5%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	826	4.6%
	6145	MN General- PND	PND	PND_MN - 103	826	6.4%
	6146	NE General- PND	PND	PND_NE - 103	826	7.7%
	6151	MN General- NMU	PND	PND_NMU - 103	826	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	826	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	826	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	826	0.0%
	5055	PNG Pipeline	PNP	PNP	826	0.1%
	5058	Seward County Pipeline	SCP	SCP	826	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	826	0.4%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	826	0.8%
	5151	SJ Elec Assets	SJD	SJD - 122	826	4.6%
	1059	MO General-SJG	SJG	SJG	826	4.8%
	5008	Transmission Ops CO-General	WCD	WCD - 121	826	0.8%
	5113	General CO Electric Assets	WCD	WCD - 960	826	4.7%
	1025	UPS-General CO	WCG	WCG	826	2.8%
	5013	Transmission Ops KS-General	WKD	WKD - 121	826	2.6%
	5101	General KS Electric Assets	WKD	WKD - 960	826	4.2%
	1024	UPS-General KS	WKG	WKG	826	4.2%
	5056	WTPL Gathering	PND	WTPL - G	826	0.2%
	5065	WTPL Noram	PND	WTPL - N	826	0.2%
	5057	WTPL Transmission	PND	WTPL - T	826	0.2%
Step 82(Charge from Prod 122)- Customers						
5253		MO Electric Standards	UED		827	
	5131	MPS Electric General	MPD	MPD - 122	827	76.9%
	5151	SJ Elec Assets	SJD	SJD - 122	827	23.1%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 83 (Charge from Product = 140)- Customers						
6007		Retail Operations	UED		828	
	5161	General MI Gas Assets MGD	MGD	MGD - 103	828	12.0%
	5198	MO MPD Gas Assets	MPD	MPD - 103	828	3.6%
	5131	MPS Electric General	MPD	MPD - 122	828	16.4%
	1023	MO General Generation - MPS	MPG	MPG	828	0.0%
	5207	General CO Gas Assets	PND	PND_CO - 103	828	3.9%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	828	11.0%
	5191	General Kansas Gas Assets	PND	PND_KS - 103	828	7.8%
	6145	MN General- PND	PND	PND_MN - 103	828	11.5%
	6146	NE General- PND	PND	PND_NE - 103	828	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	828	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	828	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	828	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	828	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	828	4.9%
	1059	MO General-SJG	SJG	SJG	828	0.0%
	1100	UPG General	UPG	UPG	828	0.0%
	5113	General CO Electric Assets	WCD	WCD - 122	828	6.6%
	1025	UPS-General CO	WCG	WCG	828	0.0%
	5101	General KS Electric Assets	WKD	WKD - 122	828	5.3%
	1024	UPS-General KS	WKG	WKG	828	0.0%
						100.0%
Step 84 (Charge From Product = 999) MASS (USU)						
6312		Financial Mgmt-AQN Central Sup	UED		829	
6311		Financial Mgmt-AQN State Supp	UED		829	
	6144	MI General- MGD	MGD	MGD - 103	829	7.2%
	6140	MO General- MPD	MPD	MPD	829	22.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	829	9.1%
	6148	CO General- PND	PND	PND_CO	829	2.4%
	6147	IA General- PND	PND	PND_IA	829	6.2%
	6149	KS General- PND	PND	PND_KS	829	5.9%
	6145	MN General- PND	PND	PND_MN	829	7.9%
	6146	NE General- PND	PND	PND_NE	829	8.7%
	6151	MN General- NMU	PND	PND_NMU	829	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	829	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	829	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	829	0.0%
	5055	PNG Pipeline	PNP	PNP	829	0.1%
	5058	Seward County Pipeline	SCP	SCP	829	0.0%
	6152	MO General-SJD	SJD	SJD	829	5.7%
	1059	MO General-SJG	SJG	SJG	830	4.0%
	6141	CO General- WCD	WCD	WCD	829	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	829	2.5%
	6142	KS General- WKD	WKD	WKD	829	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	829	3.5%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
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BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 86 (Charge From Product = 999) MASS (UPS)						
6353		GNG IT Energy Res Applications	UPS		831	
	1049	UPS - MO - ESF Allocations	MPG	MPG	831	48.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	831	21.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	831	12.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	831	18.4%
						100.0%
Step 87 (Charge From Product = 998) MASS (UED/UPL)						
6372		State Regulatory Services Gas	UED		832	
6384		Regulatory Acctg Svcs-Gas	UED		832	
	6144	MI General- MGD	MGD	MGD - 103	832	20.7%
	6140	MO General- MPD	MPD	MPD - 103	832	7.9%
	6148	CO General- PND	PND	PND_CO - 103	832	5.3%
	6147	IA General- PND	PND	PND_IA - 103	832	13.3%
	6149	KS General- PND	PND	PND_KS - 103	832	11.3%
	6145	MN General- PND	PND	PND_MN - 103	832	15.7%
	6146	NE General- PND	PND	PND_NE - 103	832	19.0%
	6151	MN General- NMU	PND	PND_NMU - 103	832	5.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	832	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	832	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	832	0.0%
	5055	PNG Pipeline	PNP	PNP	832	0.2%
	5058	Seward County Pipeline	SCP	SCP	832	0.0%
	6152	MO General-SJD	SJD	SJD - 103	832	1.0%
						100.0%
Step 89 (Charge From Product = 999) MASS (UPS/UPL/UED)						
6376		Reg Legislative Svcs-MO	UED		801	
	6140	MO General- MPD	MPD	MPD	801	53.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	801	22.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	801	10.2%
	6152	MO General-SJD	SJD	SJD	801	14.4%
						100.0%
Step 90 (Charge From Product = 999) MASS (UPS/UED)						
6377		Reg Legislative Svcs-KS/CO	UED		802	
	6148	CO General- PND	PND	PND_CO	802	9.0%
	6149	KS General- PND	PND	PND_KS	802	22.4%
	5058	Seward County Pipeline	SCP	SCP	802	0.0%
	6141	CO General- WCD	WCD	WCD	802	20.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	802	8.9%
	6142	KS General- WKD	WKD	WKD	802	25.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	802	13.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 91 (Charge From Product = 999) MASS (UED)						
6378		Regulatory Legislative Svcs-MN	UED		803	
	6144	MI General- MGD	MGD	MGD - 103	803	41.7%
	6145	MN General- PND	PND	PND_MN	803	44.1%
	6151	MN General- NMU	PND	PND_NMU	803	14.2%
						100.0%
Step 94 (Charge From Product = 100) Customers (UED)						
6373		Regulatory PGA	UED		806	
	6144	MI General- MGD	MGD	MGD - 103	806	17.8%
	6140	MO General- MPD	MPD	MPD - 103	806	5.3%
	6148	CO General- PND	PND	PND_CO - 103	806	5.7%
	6147	IA General- PND	PND	PND_IA - 103	806	16.4%
	6149	KS General- PND	PND	PND_KS - 103	806	11.5%
	6145	MN General- PND	PND	PND_MN - 103	806	17.1%
	6146	NE General- PND	PND	PND_NE - 103	806	21.3%
	6151	MN General- NMU	PND	PND_NMU - 103	806	4.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	806	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	806	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	806	0.0%
	6152	MO General-SJD	SJD	SJD - 103	806	0.7%
						100.0%
Step 96 (Charge From Product = 999) Customers (UED)						
6360		GNG IT Cust Serv Applications	UED		808	
6397		GNG IT Call Center Engineering	UED		808	
	6144	MI General- MGD	MGD	MGD	808	10.9%
	6140	MO General- MPD	MPD	MPD	808	18.4%
	6148	CO General- PND	PND	PND_CO	808	4.3%
	6147	IA General- PND	PND	PND_IA	808	12.1%
	6149	KS General- PND	PND	PND_KS	808	8.0%
	6145	MN General- PND	PND	PND_MN	808	12.9%
	6146	NE General- PND	PND	PND_NE	808	14.4%
	6151	MN General- NMU	PND	PND_NMU	808	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	808	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	808	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	808	0.0%
	6152	MO General-SJD	SJD	SJD	808	4.9%
	6141	CO General- WCD	WCD	WCD	808	6.1%
	6142	KS General- WKD	WKD	WKD	808	4.8%
						100.0%
Step 96A (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6357		GNG IT Field Support	UED			
	1150	MEP General	MEP	MEP	864	19.5%
	6144	MI General- MGD	MGD	MGD - 103	864	5.4%
	5131	MPS Electric General	MPD	MPD - 122	864	9.6%
	5198	MO MPD Gas Assets	MPD	MPD - 103	864	1.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	864	6.4%
	6148	CO General- PND	PND	PND_CO	864	2.7%
	6147	IA General- PND	PND	PND_IA	864	8.1%
	6149	KS General- PND	PND	PND_KS	864	5.8%
	6145	MN General- PND	PND	PND_MN	864	5.7%
	6146	NE General- PND	PND	PND_NE	864	7.0%
	6151	MN General- NMU	PND	PND_NMU	864	1.8%
	5055	PNG Pipeline	PNP	PNP	864	0.0%
	5058	Seward County Pipeline	SCP	SCP	864	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	864	3.9%
	5217	Maryville Gas Assets	SJD	SJD - 103	864	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	864	2.8%
	6141	CO General- WCD	WCD	WCD	864	6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG	864	2.9%
	6142	KS General- WKD	WKD	WKD	864	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	864	3.4%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96B (Charge From Product = 999) Support Case Counts (USU/AEC)						
6358		GNG IT Support Center	UED		865	
6359		GNG IT Support Center - Tier 2	UED		865	
	1150	MEP General	MEP	MEP	865	8.3%
	6144	MI General- MGD	MGD	MGD	865	14.1%
	6140	MO General- MPD	MPD	MPD	865	9.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	865	3.1%
	6148	CO General- PND	PND	PND_CO	865	3.3%
	6147	IA General- PND	PND	PND_IA	865	8.5%
	6149	KS General- PND	PND	PND_KS	865	7.8%
	6145	MN General- PND	PND	PND_MN	865	7.1%
	6146	NE General- PND	PND	PND_NE	865	5.9%
	6151	MN General- NMU	PND	PND_NMU	865	0.8%
	6152	MO General-SJD	SJD	SJD	865	3.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	865	1.9%
	8012	UCS ESF Allocations	UCS	EVE	865	4.5%
	6141	CO General- WCD	WCD	WCD	865	11.8%
	1051	UPS - CO - ESF Allocations	WCG	WCG	865	2.1%
	6142	KS General- WKD	WKD	WKD	865	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	865	2.6%
						100.0%
Step 96D (Charge From Product = 999) Machines Supported (USU/AEC/UCS)						
6362		GNG IT Client/Server Svcs	UED		867	
6363		GNG IT InfoCenter-Open Sys Svc	UED		867	
	1150	MEP General	MEP	MEP	867	18.6%
	6144	MI General- MGD	MGD	MGD	867	9.7%
	5131	MPS Electric General	MPD	MPD - 122	867	9.1%
	5198	MO MPD Gas Assets	MPD	MPD - 103	867	1.8%
	1049	UPS - MO - ESF Allocations	MPG	MPG	867	6.1%
	6148	CO General- PND	PND	PND_CO	867	2.6%
	6147	IA General- PND	PND	PND_IA	867	7.7%
	6149	KS General- PND	PND	PND_KS	867	5.5%
	6145	MN General- PND	PND	PND_MN	867	5.4%
	6146	NE General- PND	PND	PND_NE	867	6.7%
	6151	MN General- NMU	PND	PND_NMU	867	1.8%
	5055	PNG Pipeline	PNP	PNP	867	0.0%
	5058	Seward County Pipeline	SCP	SCP	867	0.0%
	5151	SJ Elec Assets	SJD	SJD - 122	867	3.7%
	5217	Maryville Gas Assets	SJD	SJD - 103	867	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	867	2.7%
	6141	CO General- WCD	WCD	WCD	867	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	867	2.7%
	6142	KS General- WKD	WKD	WKD	867	6.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	867	3.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96F (Charge From Product = 999) Cust/Journal Line Weighted (USU/AEC/UCS)						
6364		GNG IT DataCenter-Ops Svcs	UED		869	
6366		GNG IT InfoCntr-Mainfr SysSvcs	UED		869	
6367		GNG IT InfoCntr-Prod Ctrl Svcs	UED		869	
	1150	MEP General	MEP	MEP	869	0.8%
	8012	UCS ESF Allocations	UCS	CLEC	869	0.0%
	8012	UCS ESF Allocations	UCS	ISP	869	0.0%
	6144	MI General- MGD	MGD	MGD	869	10.8%
	6140	MO General- MPD	MPD	MPD	869	17.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	869	1.1%
	6148	CO General- PND	PND	PND_CO	869	4.5%
	6147	IA General- PND	PND	PND_IA	869	11.2%
	6149	KS General- PND	PND	PND_KS	869	7.8%
	6145	MN General- PND	PND	PND_MN	869	11.4%
	6146	NE General- PND	PND	PND_NE	869	12.8%
	6151	MN General- NMU	PND	PND_NMU	869	3.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	869	0.1%
	5828	South Dakota Farm Taps	PND	PND_SD	869	0.1%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	869	0.1%
	5055	PNG Pipeline	PNP	PNP	869	0.3%
	8012	UCS ESF Allocations	UCS	PVN	869	0.0%
	5058	Seward County Pipeline	SCP	SCP	869	0.0%
	6152	MO General-SJD	SJD	SJD	869	5.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	869	0.5%
	1150	MEP General	MEP	UCG	869	0.0%
	8012	UCS ESF Allocations	UCS	UCS	869	0.2%
	6141	CO General- WCD	WCD	WCD	869	6.2%
	1051	UPS - CO - ESF Allocations	WCG	WCG	869	0.5%
	6142	KS General- WKD	WKD	WKD	869	5.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	869	0.5%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 96G (Charge From Product = 999) Mass Formula						
6348		GNG IT Business Office	UED		870	
6365		GNG IT Data Base Support	UED		870	
	1150	MEP General	MEP	MEP	870	7.3%
	8012	UCS ESF Allocations	UCS	CLEC	870	0.0%
	8012	UCS ESF Allocations	UCS	EXO	870	0.1%
	8012	UCS ESF Allocations	UCS	ISP	870	0.0%
	6144	MI General- MGD	MGD	MGD - 103	870	6.6%
	6140	MO General- MPD	MPD	MPD	870	20.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	870	8.3%
	6148	CO General- PND	PND	PND_CO	870	2.2%
	6147	IA General- PND	PND	PND_IA	870	5.7%
	6149	KS General- PND	PND	PND_KS	870	5.4%
	6145	MN General- PND	PND	PND_MN	870	7.2%
	6146	NE General- PND	PND	PND_NE	870	8.0%
	6151	MN General- NMU	PND	PND_NMU	870	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	870	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	870	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	870	0.0%
	5055	PNG Pipeline	PNP	PNP	870	0.1%
	8012	UCS ESF Allocations	UCS	PVN	870	0.1%
	5058	Seward County Pipeline	SCP	SCP	870	0.0%
	6152	MO General-SJD	SJD	SJD	870	5.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	870	3.7%
	1150	MEP General	MEP	UCG	870	0.0%
	8012	UCS ESF Allocations	UCS	UCS	870	1.1%
	6141	CO General- WCD	WCD	WCD	870	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	870	2.2%
	6142	KS General- WKD	WKD	WKD	870	6.0%
	1050	UPS - KS - ESF Allocations	WKG	WKG	870	3.2%
						100.0%
Step 97 (Charge From Product = 999) Customers (USU)						
6349		GNG IT GSS Applications	UED		809	
	6144	MI General- MGD	MGD	MGD	809	10.9%
	6140	MO General- MPD	MPD	MPD	809	18.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	809	0.0%
	6148	CO General- PND	PND	PND_CO	809	4.3%
	6147	IA General- PND	PND	PND_IA	809	12.1%
	6149	KS General- PND	PND	PND_KS	809	8.0%
	6145	MN General- PND	PND	PND_MN	809	12.9%
	6146	NE General- PND	PND	PND_NE	809	14.4%
	6151	MN General- NMU	PND	PND_NMU	809	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	809	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	809	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	809	0.0%
	6152	MO General-SJD	SJD	SJD	809	4.9%
	6141	CO General- WCD	WCD	WCD	809	6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	809	0.0%
	6142	KS General- WKD	WKD	WKD	809	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	809	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
<u>Step 97A (Charge From Product = 999) Mass Form</u>						
6356		GNG IT Webb Applications	UED		860	
6368		GNG IT Infrastructure Mgmt	UED		860	
	1150	MEP General	MEP	MEP	860	7.4%
	6144	MI General- MGD	MGD	MGD - 103	860	6.7%
	6140	MO General- MPD	MPD	MPD	860	20.5%
	1049	UPS - MO - ESF Allocations	MPG	MPG	860	8.4%
	6148	CO General- PND	PND	PND_CO	860	2.2%
	6147	IA General- PND	PND	PND_IA	860	5.8%
	6149	KS General- PND	PND	PND_KS	860	5.5%
	6145	MN General- PND	PND	PND_MN	860	7.3%
	6146	NE General- PND	PND	PND_NE	860	8.1%
	6151	MN General- NMU	PND	PND_NMU	860	2.3%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	860	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	860	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	860	0.0%
	5055	PNG Pipeline	PNP	PNP	860	0.1%
	5058	Seward County Pipeline	SCP	SCP	860	0.0%
	6152	MO General-SJD	SJD	SJD	860	5.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	860	3.7%
	6141	CO General- WCD	WCD	WCD	860	5.0%
	1051	UPS - CO - ESF Allocations	WCG	WCG	860	2.3%
	6142	KS General- WKD	WKD	WKD	860	6.1%
	1050	UPS - KS - ESF Allocations	WKG	WKG	860	3.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 98 (Charge From Product = 999) MASS (USU)						
6390		Environmental	UED		810	
	6144	MI General- MGD	MGD	MGD	810	8.5%
	6140	MO General- MPD	MPD	MPD	810	21.8%
	1049	UPS - MO - ESF Allocations	MPG	MPG	810	8.9%
	6148	CO General- PND	PND	PND_CO	810	2.3%
	6147	IA General- PND	PND	PND_IA	810	6.1%
	6149	KS General- PND	PND	PND_KS	810	5.8%
	6145	MN General- PND	PND	PND_MN	810	7.7%
	6146	NE General- PND	PND	PND_NE	810	8.5%
	6151	MN General- NMU	PND	PND_NMU	810	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	810	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	810	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	810	0.0%
	5055	PNG Pipeline	PNP	PNP	810	0.1%
	5058	Seward County Pipeline	SCP	SCP	810	0.0%
	6152	MO General-SJD	SJD	SJD	810	5.6%
	1059	MO General-SJG	SJG	SJG	810	3.9%
	1100	UPG General	UPG	UPG	810	0.6%
	6141	CO General- WCD	WCD	WCD	810	5.3%
	1051	UPS - CO - ESF Allocations	WCG	WCG	810	2.4%
	6142	KS General- WKD	WKD	WKD	810	6.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	810	3.5%
						100.0%
Step 99 (Charge From Product = 999) Cust Weighted Sq Ftq (PND)						
6313		Corp Svcs-Lincoln Call Center	PND		811	
	6148	CO General- PND	PND	PND_CO	811	1.7%
	6147	IA General- PND	PND	PND_IA	811	5.0%
	6149	KS General- PND	PND	PND_KS	811	3.6%
	6145	MN General- PND	PND	PND_MN	811	5.2%
	6146	NE General- PND	PND	PND_NE	811	77.8%
	6151	MN General- NMU	PND	PND_NMU	811	1.3%
	6141	CO General- WCD	WCD	WCD	811	3.0%
	6142	KS General- WKD	WKD	WKD	811	2.4%
						100.0%
Step 100 (Charge From Product = 103) Customers (PND)						
6319		Corp Svcs-Council Bluffs MS	PND		812	
	5398	General CO Gas Network Ops	PND	PND_CO - 103	812	7.5%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	812	21.5%
	5382	General KS Gas Field Svcs	PND	PND_KS - 103	812	15.1%
	6145	MN General- PND	PND	PND_MN - 103	812	22.4%
	6146	NE General- PND	PND	PND_NE - 103	812	28.0%
	6151	MN General- NMU	PND	PND_NMU - 103	812	5.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	812	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	812	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	812	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 101 (Charge From Product = 999) Employee Headcount (USU)						
6327		HR-UED	UED		813	
	6144	MI General- MGD	MGD	MGD	813	7.9%
	6140	MO General- MPD	MPD	MPD	813	14.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	813	8.3%
	6148	CO General- PND	PND	PND_CO	813	2.4%
	6147	IA General- PND	PND	PND_IA	813	9.3%
	6149	KS General- PND	PND	PND_KS	813	7.4%
	6145	MN General- PND	PND	PND_MN	813	8.8%
	6146	NE General- PND	PND	PND_NE	813	10.2%
	6151	MN General- NMU	PND	PND_NMU	813	2.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	813	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	813	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	813	0.0%
	6152	MO General-SJD	SJD	SJD	813	5.2%
	1052	SJG - MO - ESF Allocations	SJG	SJG	813	4.3%
	6141	CO General- WCD	WCD	WCD	813	7.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	813	1.7%
	6142	KS General- WKD	WKD	WKD	813	7.5%
	1050	UPS - KS - ESF Allocations	WKG	WKG	813	2.6%
						100.0%
Step 102 (Charge From Product = 140) Customers (UED)						
6352		GNG IT Enrgy Deliv Application	UED		814	
	6144	MI General- MGD	MGD	MGD - 103	814	11.9%
	6140	MO General- MPD	MPD	MPD - 140	814	19.9%
	6148	CO General- PND	PND	PND_CO - 103	814	3.8%
	6147	IA General- PND	PND	PND_IA - 103	814	11.0%
	6149	KS General- PND	PND	PND_KS - 103	814	7.7%
	6145	MN General- PND	PND	PND_MN - 103	814	11.4%
	6146	NE General- PND	PND	PND_NE - 103	814	14.2%
	6151	MN General- NMU	PND	PND_NMU - 103	814	2.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	814	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD - 103	814	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	814	0.0%
	6152	MO General-SJD	SJD	SJD - 140	814	5.4%
	6141	CO General- WCD	WCD	WCD - 122	814	6.6%
	6142	KS General- WKD	WKD	WKD - 122	814	5.3%
						100.0%
Step 103 (Charge From Product = 999) Machine Support UED/AEC)						
6369		USU Wireless Technology Services	UED		815	
6361		USU Wireless Technology Services	UED			
	1150	MEP General	MEP	MEP	815	20.7%
	6144	MI General- MGD	MGD	MGD - 103	815	5.7%
	5131	MPS Electric General	MPD	MPD - 122	815	10.2%
	5198	MO MPD Gas Assets	MPD	MPD - 103	815	2.1%
	1049	UPS - MO - ESF Allocations	MPG	MPG	815	6.8%
	6148	CO General- PND	PND	PND_CO - 103	815	1.5%
	6147	IA General- PND	PND	PND_IA	815	8.5%
	6149	KS General- PND	PND	PND_KS	815	6.1%
	6145	MN General- PND	PND	PND_MN	815	6.0%
	6146	NE General- PND	PND	PND_NE	815	7.4%
	6151	MN General- NMU	PND	PND_NMU	815	2.0%
	5151	SJ Elec Assets	SJD	SJD - 122	815	4.1%
	5217	Maryville Gas Assets	SJD	SJD - 103	815	0.3%
	1052	SJG - MO - ESF Allocations	SJG	SJG	815	3.0%
	6141	CO General- WCD	WCD	WCD - 122	815	3.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG - 123	815	1.6%
	6142	KS General- WKD	WKD	WKD	815	6.9%
	1050	UPS - KS - ESF Allocations	WKG	WKG	815	3.6%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 104 (Charge From Product = 140) Employee Headcount (UED)						
5260		Safety & Tech Trng-USU	UED		816	
	6144	MI General- MGD	MGD	MGD	816	9.5%
	6140	MO General- MPD	MPD	MPD	816	17.1%
	6148	CO General- PND	PND	PND_CO	816	2.9%
	6147	IA General- PND	PND	PND_IA	816	11.2%
	6149	KS General- PND	PND	PND_KS	816	8.9%
	6145	MN General- PND	PND	PND_MN	816	10.7%
	6146	NE General- PND	PND	PND_NE	816	12.3%
	6151	MN General- NMU	PND	PND_NMU	816	3.1%
	6152	MO General-SJD	SJD	SJD	816	6.3%
	6141	CO General- WCD	WCD	WCD	816	9.0%
	6142	KS General- WKD	WKD	WKD	816	9.0%
						100.0%
Step 105 (Charge From Product = 340) # of Service Contracts						
6331		Appliance Technical Training	UED		817	
	5861	CO Services-PNG General	PND	PND_CO	817	10.2%
	5730	IA State Director	PND	PND_IA	817	25.1%
	6146	NE General- PND	PND	PND_NE	817	17.3%
	5791	KS Services Gas-General	PND	PND_KS	817	9.6%
	6145	MN General- PND	PND	PND_MN	817	30.3%
	6151	MN General- NMU	PND	PND_NMU	817	7.6%
						100.0%
Step 106 (Charge From Product = 120) Employee Headcount (UED)						
6332		Safety & Tech Trng-Elect Trng	UED		818	
	5131	MPS Electric General	MPD	MPD	818	41.4%
	5151	SJ Elec Assets	SJD	SJD	818	15.2%
	6141	CO General- WCD	WCD	WCD	818	21.7%
	6142	KS General- WKD	WKD	WKD	818	21.7%
						100.0%
Step 107 (Charge From Product = 100) Employee Headcount (UED)						
6333		Safety & Tech Trng-Gas Trng	UED		819	
	6144	MI General- MGD	MGD	MGD	819	11.6%
	6140	MO General- MPD	MPD	MPD	819	20.8%
	6148	CO General- PND	PND	PND_CO	819	3.5%
	6147	IA General- PND	PND	PND_IA	819	13.7%
	6149	KS General- PND	PND	PND_KS	819	10.9%
	6145	MN General- PND	PND	PND_MN	819	13.0%
	6146	NE General- PND	PND	PND_NE	819	15.0%
	6151	MN General- NMU	PND	PND_NMU	819	3.8%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	819	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	819	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	819	0.0%
	6152	MO General-SJD	SJD	SJD	819	7.7%
						100.0%
Step 108 (Charge From Product = 120) MASS (USU)						
6382		Regulatory Acctg Svcs-Electric	UED		820	
6371		Regulatory Services Electric	UED		820	
6374		Regulatory Analytical Support	UED		820	
	6140	MO General- MPD	MPD	MPD - 120	820	31.9%
	1049	UPS - MO - ESF Allocations	MPG	MPG	820	17.9%
	6152	MO General-SJD	SJD	SJD - 120	820	9.1%
	1052	SJG - MO - ESF Allocations	SJG	SJG	820	8.3%
	6141	CO General- WCD	WCD	WCD - 120	820	9.2%
	1051	UPS - CO - ESF Allocations	WCG	WCG	820	4.9%
	6142	KS General- WKD	WKD	WKD - 120	820	11.4%
	1050	UPS - KS - ESF Allocations	WKG	WKG	820	7.3%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 110 (Charge From Product = 999) MASS (UED)						
6370		Regulatory Administration	UED		822	
	6144	MI General- MGD	MGD	MGD - 103	822	7.2%
	6140	MO General- MPD	MPD	MPD	822	22.2%
	1049	UPS - MO - ESF Allocations	MPG	MPG	822	9.1%
	6148	CO General- PND	PND	PND_CO	822	2.4%
	6147	IA General- PND	PND	PND_IA	822	6.2%
	6149	KS General- PND	PND	PND_KS	822	5.9%
	6145	MN General- PND	PND	PND_MN	822	7.9%
	6146	NE General- PND	PND	PND_NE	822	8.7%
	6151	MN General- NMU	PND	PND_NMU	822	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	822	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	822	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	822	0.0%
	5055	PNG Pipeline	PNP	PNP	822	0.1%
	5058	Seward County Pipeline	SCP	SCP	822	0.0%
	6152	MO General-SJD	SJD	SJD	822	5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	822	4.0%
	6141	CO General- WCD	WCD	WCD	822	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	822	2.5%
	6142	KS General- WKD	WKD	WKD	822	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	822	3.5%
						100.0%
Step 111 (Charge From Product = 122) MASS (USU)						
5038		SCADA - GENERAL	UED		836	
	5007	SCADA MPS	MPD	MPD - 120	836	51.0%
	5039	Scada-Sjd Mo	SJD	SJD - 120	836	15.2%
	5012	Scada-Co	WCD	WCD - 120	836	15.2%
	5017	Scada-Ks	WKD	WKD - 120	836	18.6%
						100.0%
Step 112 (Charge From Product = 121) MASS (USU)						
5028		Transmission Eng MO-Gen	UED		837	
	5019	Transmission Eng MPS-General	MPD	MPD - 121	837	78.0%
	5029	Transmission Eng SJD-General	SJD	SJD - 121	837	22.0%
						100.0%
Step 114 (Charge From Product = 121) MASS (USU)						
5032		Transmission Ops MO-Gen	UED		839	
	5003	Transmission Ops MPS-Gen	MPD	MPD - 121	839	78.0%
	5040	Transmission Ops SJD-Gen	SJD	SJD - 121	839	22.0%
						100.0%
Step 116 (Charge From Product = 121) MASS (USU)						
5030		Systems Operations_MO General	UED		841	
	5006	System Operations-MPS	MPD	MPD - 121	841	78.0%
	5031	Systems Operations-SJD	SJD	SJD - 121	841	22.0%
						100.0%
Step 118 (Charge from Product = 999) Alloc Premium % (USU)						
6340		USU Risk Solutins & Credit	UED		(Alloc Type 842, Acct 900125)	
	6144	MI General- MGD	MGD	MGD	842	6.8%
	6140	MO General- MPD	MPD	MPD	842	22.6%
	1049	UPS - MO - ESF Allocations	MPG	MPG	842	21.5%
	6148	CO General- PND	PND	PND_CO	842	2.5%
	6147	IA General- PND	PND	PND_IA	842	2.9%
	6149	KS General- PND	PND	PND_KS	842	3.5%
	6145	MN General- PND	PND	PND_MN	842	3.1%
	6146	NE General- PND	PND	PND_NE	842	5.3%
	6151	MN General- NMU	PND	PND_NMU	842	0.8%
	6152	MO General-SJD	SJD	SJD	842	2.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	842	9.1%
	6141	CO General- WCD	WCD	WCD	842	2.9%
	1051	UPS - CO - ESF Allocations	WCG	WCG	842	3.7%
	6142	KS General- WKD	WKD	WKD	842	2.7%
	1050	UPS - KS - ESF Allocations	WKG	WKG	842	10.2%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 119 (Charge from Product = 999) Internal Audit Fcst (USU)						
6386		USU Risk Assessment	UED	(Alloc Type 843, Acct 900121)		
	6144	MI General- MGD	MGD	MGD	843	12.0%
	6140	MO General- MPD	MPD	MPD	843	17.4%
	1049	UPS - MO - ESF Allocations	MPG	MPG	843	6.9%
	6148	CO General- PND	PND	PND_CO	843	3.0%
	6147	IA General- PND	PND	PND_IA	843	7.5%
	6149	KS General- PND	PND	PND_KS	843	7.1%
	6145	MN General- PND	PND	PND_MN	843	10.5%
	6146	NE General- PND	PND	PND_NE	843	10.5%
	6151	MN General- NMU	PND	PND_NMU	843	4.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	843	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	843	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	843	0.0%
	5055	PNG Pipeline	PNP	PNP	843	0.1%
	5058	Seward County Pipeline	SCP	SCP	843	0.0%
	6152	MO General-SJD	SJD	SJD	843	4.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	843	3.0%
	6141	CO General- WCD	WCD	WCD	843	4.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	843	1.8%
	6142	KS General- WKD	WKD	WKD	843	4.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	843	2.9%
						100.0%
Step 121 (Charge From Product = 140) Customers						
6124		Community Relations MO	UED		845	
	6108	Community Relations MO MPS	MPD	MPD	845	78.8%
	6123	Community Relations MO SJ	SJD	SJD	845	21.2%
						100.0%
Step 122 (Charge From Product = 999) Customers						
6028		Quality Assurance	UED		846	
6016		Training Director	UED		846	
6017		Business Analysis Director	UED		846	
	5880	MI-Customer Service-State Dir	MGD	MGD - 103	846	11.0%
	5890	MO MPS Customer Service	MPD	MPD	846	18.3%
	5861	CO Services-PNG General	PND	PND_CO	846	4.3%
	5730	IA State Director	PND	PND_IA	846	12.1%
	5791	KS Services Gas-General	PND	PND_KS	846	8.0%
	6145	MN General- PND	PND	PND_MN	846	12.9%
	6146	NE General- PND	PND	PND_NE	846	14.4%
	6151	MN General- NMU	PND	PND_NMU	846	3.2%
	5913	MO SJD Customer Service	SJD	SJD	846	4.9%
	5868	CO Services-WPE General	WCD	WCD	846	6.1%
	5799	KS Services Electric-General	WKD	WKD	846	4.8%
						100.0%
Step 123 (Charge From Product = 140) Customers						
6001		UED Pricing & Econ Analysis	UED		847	
	5131	MPS Electric General	MPD	MPD - 122	847	49.4%
	5151	SJ Elec Assets	SJD	SJD - 122	847	14.8%
	5113	General CO Electric Assets	WCD	WCD - 122	847	19.9%
	5101	General KS Electric Assets	WKD	WKD - 122	847	15.9%
	1059	MO General-SJG	SJG	SJG	847	0.0%
	1023	MO General Generation - MPS	MPG	MPG	847	0.0%
	1024	UPS-General KS	WKG	WKG	847	0.0%
	1025	UPS-General CO	WCG	WCG	847	0.0%
	1100	UPG General	UPG	UPG	847	0.0%
						100.0%

Aquila Inc.						
IntraBusiness Unit (IBU) Allocations						
10/1/2002 through 6/30/2003						
BASED ON 2001 DRIVER STATISTICS						
Department						
Chg From	Chg To	Description	Bus Unit	Sub Unit	Alloc Type	Alloc Percent
Step 124 (Charge From Product = 960) Customers						
6003		Energy Forecasting & Research	UED		848	
	5161	General MI Gas Assets MGD	MGD	MGD	848	10.9%
	5198	MO MPD Gas Assets	MPD	MPD - 103	848	3.3%
	5131	MPS Electric General	MPD	MPD - 122	848	15.1%
	5207	General CO Gas Assets	PND	PND_CO	848	4.3%
	5221	General Iowa Gas Assets	PND	PND_IA	848	12.1%
	5191	General Kansas Gas Assets	PND	PND_KS	848	8.0%
	6145	MN General- PND	PND	PND_MN	848	12.9%
	6146	NE General- PND	PND	PND_NE	848	14.4%
	6151	MN General- NMU	PND	PND_NMU	848	3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	848	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	848	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	848	0.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	848	0.4%
	5151	SJ Elec Assets	SJD	SJD - 122	848	4.5%
	5113	General CO Electric Assets	WCD	WCD - 960	848	6.1%
	5101	General KS Electric Assets	WKD	WKD - 960	848	4.8%
						100.0%
Step 125 (Charge From Product = 999) MASS (UED)						
6381		E-Business	UED		862	
	6144	MI General- MGD	MGD	MGD - 103	862	7.2%
	6140	MO General- MPD	MPD	MPD	862	22.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	862	9.1%
	6148	CO General- PND	PND	PND_CO	862	2.4%
	6147	IA General- PND	PND	PND_IA	862	6.2%
	6149	KS General- PND	PND	PND_KS	862	5.9%
	6145	MN General- PND	PND	PND_MN	862	7.9%
	6146	NE General- PND	PND	PND_NE	862	8.7%
	6151	MN General- NMU	PND	PND_NMU	862	2.5%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	862	0.0%
	5828	South Dakota Farm Taps	PND	PND_SD	862	0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	862	0.0%
	6152	MO General-SJD	SJD	SJD	862	5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	862	4.0%
	6141	CO General- WCD	WCD	WCD	862	5.5%
	1051	UPS - CO - ESF Allocations	WCG	WCG	862	2.5%
	6142	KS General- WKD	WKD	WKD	862	6.6%
	1050	UPS - KS - ESF Allocations	WKG	WKG	862	3.5%
						100.0%
Step 126 (Charge From Product = 980) Mass Formula						
6165		IA/MO Gas VPHQ	UED		862	
6166		IA/MO Gas Business Ops Mgr	UED		862	
	5198	MO MPD Gas Assets	MPD	MPD - 103	862	36.0%
	5217	Maryville Gas Assets	SJD	SJD - 103	862	4.4%
	5221	General Iowa Gas Assets	PND	PND_IA - 103	862	59.6%
						100.0%
Step 127 (Charge From Product = 980) Base 40						
6167		WestIA/NrthMO Ops Mgr	UED		309	
	5389	General MO MPD Gas Networks	MPD	MPD - 103	309	27.0%
	5357	Maryville Gas Network	SJD	SJD - 103	309	4.6%
	5451	General IA Gas Network Ops	PND	PND_IA - 103	309	68.4%
						100.0%
Step 128 (Charge From Product = 999) No. Fleet Vehicles						
5569		Missouri Fleet Management	UED	UED	309	
	5131	MPS Electric General	MPD	MPD	309	100.0%
Step 129 (Charge From Product = 999) No. Fleet Vehicles						
5572		Missouri SJ Fleet Management	UED	UED	309	
	5151	SJ Elec Assets	SJD	SJD	309	100.0%
END						