

Regulatory Report for
 BUSINESS_UNIT MPS
 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002

Ferc	GL	Resource	
Account	Resource	Description	Total
400001			
	2000	Depreciation/Depletion	3,732,094
403000			3,732,094
403001			
	2100	Amortization	145,409
404000			145,409
	2100	Amortization	27,943
404300			27,943
	2100	Amortization	18,935
405000			18,935
406000			
407000			
	1702	FICA (OASDI)	958,662
	1704	FUTA	19,674
	1705	SUTA	9,935
	1706	Medicare	338,545
	1707	Other Payroll Taxes	(1,079,761)
	1708	Education/Seminar/Training Exp	42
	1799	Benefits Other	0
	2200	Property Tax	182,641
	2202	City/County Tax	(159,884)
	2203	State and Local Use Tax	10
	2205	Sales Tax	5
	2209	Business/Occupation Tax & Lic	42
	2210	Real & Personal Property Tax	387
	2299	Other Taxes	37
	9005	A&G Loading	(13,199)
	9100	Payroll Taxes Loading	857,405
	9106	P/R Tax Loading-Incent Non-Un	107,145
	9114	P/R Tax Loading- Incent Union	244
408100			1,221,930
	1799	Benefits Other	0
	9100	Payroll Taxes Loading	0
408200			0
	2204	Income Tax	(90,579)
409100			(90,579)
	2204	Income Tax	(21,922)
409101			(21,922)
409200			
409201			
409300			
	2204	Income Tax	91,989
410100			91,989
410200			
	2204	Income Tax	18,443
411100			18,443
411200			
411400			
412000			
413000			
415000			
416000			
	(None)	(None)	(47,037)
417000			(47,037)
	(None)	(None)	(1,768)
	1001	Labor Straight Time Non-Union	1,738,352
	1002	Lbr Straight Time Union	77,219

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1003	Bonus/Commissions	7,622
	1006	Labor Overtime Non-Union	97
	1091	Severance	14,603
	1099	Labor Other	9
	1200	Local Phone Service	5
	1201	Long Distance Costs	15
	1202	Cellular Phone Costs	168
	1203	Pagers	15
	1225	TeleConferencing	104
	1301	Software Costs/Maint/Licenses	245
	1304	Comp Wrkstn Hardware/Supp/Main	4
	1400	Ind Dues/Fees/Subscript Tax Ded	6
	1403	Office and Warehouse Supplies	3
	1404	Postage and Delivery	27
	1411	Printing Expenses	2
	1413	Co Dues/Fees/Subscript Tx Ded	118
	1419	MEALS for Bus Mtg - 100%Deduct	253
	1499	Other Office Expenses	202
	1600	Air Transportation	260
	1601	Rental Car Expense	141
	1602	Mileage Reimbursement	856
	1603	Parking Fees	25
	1604	MEALS - 50% Tax Deduct	328
	1605	Lodging	565
	1699	Other Travel	41
	1708	Education/Seminar/Training Exp	403
	1709	401K Employer Share	(41)
	1713	Employee Gifts & Awards	0
	1724	Relocation Expenses	830
	1729	Benefits Great Pursuits	369
	1798	BENEFITS LOADINGS	0
	1799	Benefits Other	2
	1800	Legal Fees	382
	1809	Consulting Fees	5,630
	1899	Other Outside Services	43
	1903	Handouts/Brochures/Collateral	20
	1905	Business Promotion	3,417
	1906	Promotional Entertainment	179
	2499	Other Contributions	1
	2700	Vehicles Fuel	2
	3300	Interview Expenses	23
	9004	Vehicle Loading	200
	9005	A&G Loading	(0)
	9100	Payroll Taxes Loading	119,234
	9102	Benefits Loading	382,232
	9103	COMPENSATED ABSENCES-LABOR	(1,710,244)
	9104	COMPENSATED ABSENCES-BENEFITS	(732,412)
	9106	P/R Tax Loading-Incent Non-Un	(825)
	9112	Incentive Loading Non-Union	(10,258)
	9113	Incentive Loading- Union	114
	9114	P/R Tax Loading- Incent Union	50
	9115	Clearing 184001 FERC 922	(2)
	9116	Clearing 184001 FERC 925	(0)
	9200	FDC Load Corp Services	55
	9201	FDC Load HR ESF	8
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	33
	9205	FDC Load IT Assets	12
	9211	FDC ESF Alloc Load USU	2,019
	9220	FDC USU Alloc Load	4,049

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
417100			(94,959)
417199			
	(None)	(None)	(9,687)
418000			(9,687)
418001			
418002			
418003			
418100			
	3099	Other Interest	(1,779)
419000			(1,779)
419100			
	(None)	(None)	3,968
421000			3,968
	(None)	(None)	(3,709)
421100			(3,709)
	1600	Air Transportation	1,521,434
421200			1,521,434
425000			
	1410	Safety and Medical Supplies	9
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	937
	1604	MEALS - 50% Tax Deduct	9
	1605	Lodging	5
	1606	Entertainment	6
	1708	Education/Seminar/Training Exp	277
	1905	Business Promotion	174
	1906	Promotional Entertainment	31
	2400	Charitable Contributions	41,538
	2402	Social & Community Gifts	12,657
	2499	Other Contributions	1,911
426100			57,556
426200			
426300			
	1001	Labor Straight Time Non-Union	601
	1199	Other Materials	111
	1203	Pagers	23
	1419	MEALS for Bus Mtg - 100%Deduct	5
	1499	Other Office Expenses	995
	1699	Other Travel	385
	2401	Political Contributions	23,343
	2402	Social & Community Gifts	482
	2403	Lobbying Contributions/Gifts	4,670
	2499	Other Contributions	2,014
	3304	Diversity Expenses	26
	9102	Benefits Loading	126
	9103	COMPENSATED ABSENCES-LABOR	77
	9104	COMPENSATED ABSENCES-BENEFITS	33
	9112	Incentive Loading Non-Union	0
426400			32,891
	1600	Air Transportation	0
	1602	Mileage Reimbursement	60
	1604	MEALS - 50% Tax Deduct	14
	1605	Lodging	135
	2502	A/R Sales Program Fees	56,865
	2599	Other Financing Charges	1,058
426500			58,131
	3099	Other Interest	29,244

Regulatory Report for
 BUSINESS_UNIT MPS
 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002

Ferc Account	GL Resource	Resource Description	Total
427000			29,244
428000			
428100			
429000			
	3002	Capital Charges	2,872,309
430000			2,872,309
	3099	Other Interest	817,238
431000			817,238
	3000	AFUDC	(4,291)
432000			(4,291)
434000			
435000			
437000			
438000			
440000			
440001			
442000			
442001			
444000			
445000			
447000			
447010			
447030			
448000			
449000			
449100			
	(None)	(None)	1
450000			1
451000			
453000			
	(None)	(None)	(143,246)
454000			(143,246)
	(None)	(None)	(5,225)
456000			(5,225)
456001			
480000			
480001			
481000			
482000			
483000			
484000			
	(None)	(None)	0
487000			0
488000			
489000			
490000			
492000			
493000			
	(None)	(None)	(430)
495000			(430)
496000			
	1001	Labor Straight Time Non-Union	98,855
	1101	Materials Purchased Storekeepr	267
	1201	Long Distance Costs	(69)

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1202	Cellular Phone Costs	1,258
	1225	TeleConferencing	722
	1403	Office and Warehouse Supplies	3,196
	1404	Postage and Delivery	28
	1419	MEALS for Bus Mtg - 100%Deduct	428
	1499	Other Office Expenses	230
	1600	Air Transportation	374
	1601	Rental Car Expense	68
	1602	Mileage Reimbursement	638
	1603	Parking Fees	6
	1604	MEALS - 50% Tax Deduct	1,637
	1605	Lodging	450
	1606	Entertainment	128
	1699	Other Travel	24
	1708	Education/Seminar/Training Exp	1,225
	1809	Consulting Fees	216
	1817	Temp Employee Services	7
	1819	On-Line Service Fees	933
	2700	Vehicles Fuel	36
	9103	COMPENSATED ABSENCES-LABOR	14,173
	9112	Incentive Loading Non-Union	1,379
	9220	FDC USU Alloc Load	590
500000			126,798
501000			
501030			
502000			
504100			
504200			
504300			
504400			
505000			
	1404	Postage and Delivery	0
	1602	Mileage Reimbursement	11
506000			11
507000			
	1805	Environmental Fees	15
509000			15
510000			
	1101	Materials Purchased Storekeepr	50
511000			50
512000			
513000			
514000			
	1000	Labor Overtime Union	176
	1001	Labor Straight Time Non-Union	23,308
	1002	Lbr Straight Time Union	348
	1199	Other Materials	12
	1201	Long Distance Costs	151
	1419	MEALS for Bus Mtg - 100%Deduct	53
	1499	Other Office Expenses	1,525
	1601	Rental Car Expense	14
	1602	Mileage Reimbursement	169
	1604	MEALS - 50% Tax Deduct	203
	1605	Lodging	710
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	625
	1906	Promotional Entertainment	792
	2700	Vehicles Fuel	83

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	2706	Vehicle Maint & Repair - Labor	5
	2901	Retirements	(138)
	3405	Ground Transportation	33
	9103	COMPENSATED ABSENCES-LABOR	3,410
	9211	FDC ESF Alloc Load USU	125
	9220	FDC USU Alloc Load	515
546000			32,132
547000			
547030			
	1600	Air Transportation	4
	1601	Rental Car Expense	1
	1602	Mileage Reimbursement	0
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	1
	1605	Lodging	2
	1800	Legal Fees	45,090
548000			45,098
	1001	Labor Straight Time Non-Union	36,281
	1002	Lbr Straight Time Union	17
	1006	Labor Overtime Non-Union	53
	1201	Long Distance Costs	148
	1202	Cellular Phone Costs	51
	1203	Pagers	8
	1225	TeleConferencing	241
	1226	Local Exchange Carrier Circuit	45
	1304	Comp Wrkstn Hardware/Supp/Main	20
	1404	Postage and Delivery	50
	1419	MEALS for Bus Mtg - 100%Deduct	117
	1499	Other Office Expenses	222
	1602	Mileage Reimbursement	151
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	63
	1800	Legal Fees	8,229
	1804	Computer Fees	21,892
	1809	Consulting Fees	33,433
	1819	On-Line Service Fees	808
	1899	Other Outside Services	254
	9103	COMPENSATED ABSENCES-LABOR	5,237
	9200	FDC Load Corp Services	27
	9201	FDC Load HR ESF	4
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	16
	9205	FDC Load IT Assets	6
	9210	FDC ESF Alloc Load AEC	51
	9211	FDC ESF Alloc Load USU	76
	9220	FDC USU Alloc Load	1,179
549000			108,677
550000			
551000			
552000			
553000			
554000			
555000			
555030			
	1001	Labor Straight Time Non-Union	506,101
	1002	Lbr Straight Time Union	(4,175)
	1006	Labor Overtime Non-Union	83
	1200	Local Phone Service	815

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1201	Long Distance Costs	488
	1202	Cellular Phone Costs	358
	1203	Pagers	295
	1205	Data Communications	576
	1230	Cellular Data Costs	5
	1403	Office and Warehouse Supplies	1,415
	1404	Postage and Delivery	6
	1407	Equipment & Storage Rent/Lease	401
	1408	Office and Equip Repair/Maint	3
	1411	Printing Expenses	337
	1419	MEALS for Bus Mtg - 100%Deduct	828
	1499	Other Office Expenses	931
	1600	Air Transportation	2,223
	1601	Rental Car Expense	657
	1602	Mileage Reimbursement	1,314
	1603	Parking Fees	129
	1604	MEALS - 50% Tax Deduct	867
	1605	Lodging	1,967
	1606	Entertainment	69
	1699	Other Travel	38
	1708	Education/Seminar/Training Exp	2,480
	1819	On-Line Service Fees	15,928
	1825	Contractor Payments-Equipment	27,483
	1904	Business Gifts	216
	1906	Promotional Entertainment	387
	2700	Vehicles Fuel	23
	9103	COMPENSATED ABSENCES-LABOR	72,775
	9112	Incentive Loading Non-Union	(33,871)
	9210	FDC ESF Alloc Load AEC	53
556000			601,205
	1000	Labor Overtime Union	0
	1001	Labor Straight Time Non-Union	87,570
	1002	Lbr Straight Time Union	807
	1090	Incentive	(54,510)
	1091	Severence	55,178
	1099	Labor Other	5,070
	1201	Long Distance Costs	59
	1202	Cellular Phone Costs	(26)
	1203	Pagers	44
	1225	TeleConferencing	179
	1226	Local Exchange Carrier Circuit	177
	1301	Software Costs/Maint/Licenses	757
	1302	PC Supplies and Maintenance	191
	1304	Comp Wrkstn Hardware/Supp/Main	224
	1403	Office and Warehouse Supplies	14
	1404	Postage and Delivery	70
	1410	Safety and Medical Supplies	117
	1411	Printing Expenses	390
	1419	MEALS for Bus Mtg - 100%Deduct	179
	1499	Other Office Expenses	141
	1600	Air Transportation	938
	1601	Rental Car Expense	71
	1602	Mileage Reimbursement	270
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	885
	1605	Lodging	674
	1606	Entertainment	216
	1699	Other Travel	14
	1800	Legal Fees	9,744
	1809	Consulting Fees	20,061

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1819	On-Line Service Fees	295
	1821	Contr Payments - Labor	984
	1899	Other Outside Services	1,840
	2700	Vehicles Fuel	11
	3099	Other Interest	17,306
	3405	Ground Transportation	25
	9100	Payroll Taxes Loading	(2)
	9102	Benefits Loading	(7)
	9103	COMPENSATED ABSENCES-LABOR	12,785
	9104	COMPENSATED ABSENCES-BENEFITS	(2)
	9112	Incentive Loading Non-Union	(24,515)
	9200	FDC Load Corp Services	104
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9204	FDC Load Network Services	62
	9205	FDC Load IT Assets	23
	9211	FDC ESF Alloc Load USU	297
	9220	FDC USU Alloc Load	1,531
557000			140,308
	1001	Labor Straight Time Non-Union	908
	1800	Legal Fees	537
	1805	Environmental Fees	5
	9103	COMPENSATED ABSENCES-LABOR	83
	9112	Incentive Loading Non-Union	(83)
560000			1,451
	1001	Labor Straight Time Non-Union	344,086
	1002	Lbr Straight Time Union	874
	1199	Other Materials	14
	1201	Long Distance Costs	103
	1202	Cellular Phone Costs	792
	1411	Printing Expenses	14
	1419	MEALS for Bus Mtg - 100%Deduct	47
	1499	Other Office Expenses	2,097
	1600	Air Transportation	3,599
	1601	Rental Car Expense	1,366
	1602	Mileage Reimbursement	5,387
	1603	Parking Fees	160
	1604	MEALS - 50% Tax Deduct	1,249
	1605	Lodging	2,888
	1699	Other Travel	22
	1708	Education/Seminar/Training Exp	435
	1800	Legal Fees	1,877
	1819	On-Line Service Fees	12,968
	1899	Other Outside Services	7,981
	2700	Vehicles Fuel	24
	9103	COMPENSATED ABSENCES-LABOR	44,201
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	168
	9220	FDC USU Alloc Load	239
561000			430,590
562000			
	1899	Other Outside Services	12,836
563000			12,836
564000			
565000			
	1001	Labor Straight Time Non-Union	208,311
	1002	Lbr Straight Time Union	576
	1003	Bonus/Commissions	689
	1006	Labor Overtime Non-Union	313

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1090	Incentive	(535)
	1091	Severence	32,858
	1099	Labor Other	6,132
	1100	Materials Stores	6
	1101	Materials Purchased Storekeepr	5
	1104	Materials Small Equip & Tools	1,816
	1199	Other Materials	91
	1200	Local Phone Service	35
	1201	Long Distance Costs	563
	1202	Cellular Phone Costs	1,479
	1203	Pagers	628
	1208	Voice Tech Hardware Purch	12
	1212	Toll Free, Dedicated	1
	1213	Toll Free, Switched	0
	1217	Long Distance, Dedicated	0
	1218	Long Distance, Switched	51
	1225	TeleConferencing	979
	1226	Local Exchange Carrier Circuit	0
	1299	Other Communication Costs	1
	1301	Software Costs/Maint/Licenses	149
	1302	PC Supplies and Maintenance	17
	1304	Comp Wrkstn Hardware/Supp/Main	307
	1402	Maps Charts and Logs	13
	1403	Office and Warehouse Supplies	1,763
	1404	Postage and Delivery	687
	1405	Utilities	65
	1406	Janitorial Service	4,035
	1410	Safety and Medical Supplies	3
	1411	Printing Expenses	708
	1416	Economic Development Costs	26
	1419	MEALS for Bus Mtg - 100%Deduct	360
	1499	Other Office Expenses	1,134
	1600	Air Transportation	1,825
	1601	Rental Car Expense	826
	1602	Mileage Reimbursement	4,368
	1603	Parking Fees	170
	1604	MEALS - 50% Tax Deduct	3,582
	1605	Lodging	2,572
	1606	Entertainment	185
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	154
	1708	Education/Seminar/Training Exp	2,251
	1800	Legal Fees	29,830
	1801	Accounting Services	205
	1809	Consulting Fees	2,718
	1817	Temp Employee Services	618
	1819	On-Line Service Fees	20
	1899	Other Outside Services	1,684
	2700	Vehicles Fuel	11
	2799	Vehicles Other	2
	3300	Interview Expenses	7
	3301	Outplacement Services	0
	3405	Ground Transportation	18
	9004	Vehicle Loading	95
	9103	COMPENSATED ABSENCES-LABOR	28,286
	9112	Incentive Loading Non-Union	(2,035)
	9113	Incentive Loading- Union	0
	9200	FDC Load Corp Services	15
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9203	FDC Load End User Support	12
	9204	FDC Load Network Services	10
	9205	FDC Load IT Assets	4
	9211	FDC ESF Alloc Load USU	55
	9220	FDC USU Alloc Load	77
566000			340,834
	1407	Equipment & Storage Rent/Lease	9,290
	2704	Vehicles Rent and Leases	20
567000			9,310
	1001	Labor Straight Time Non-Union	11,908
	9103	COMPENSATED ABSENCES-LABOR	1,524
	9112	Incentive Loading Non-Union	0
568000			13,432
569000			
	1001	Labor Straight Time Non-Union	9,854
	1202	Cellular Phone Costs	93
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	27
	1600	Air Transportation	1,725
	1601	Rental Car Expense	11
	1602	Mileage Reimbursement	357
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	419
	1605	Lodging	779
	1699	Other Travel	11
	1815	Constr Fee/Contractor Pymts	846
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,261
	9112	Incentive Loading Non-Union	0
570000			15,391
	1001	Labor Straight Time Non-Union	5,345
	1106	Purchase Land/Land Rights	15
	1201	Long Distance Costs	(23)
	1202	Cellular Phone Costs	64
	1203	Pagers	2
	1499	Other Office Expenses	27
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	201
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	94
	1605	Lodging	34
	1699	Other Travel	(3)
	1814	Tree Trimming Fees	79
	9103	COMPENSATED ABSENCES-LABOR	684
	9112	Incentive Loading Non-Union	(0)
571000			6,528
572000			
	1001	Labor Straight Time Non-Union	9,261
	1106	Purchase Land/Land Rights	1,860
	1202	Cellular Phone Costs	43
	1301	Software Costs/Maint/Licenses	7
	1403	Office and Warehouse Supplies	2,538
	1404	Postage and Delivery	170
	1405	Utilities	495
	1406	Janitorial Service	5,832
	1408	Office and Equip Repair/Maint	771
	1411	Printing Expenses	2
	1419	MEALS for Bus Mtg - 100%Deduct	2
	1499	Other Office Expenses	1,254

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1600	Air Transportation	63
	1601	Rental Car Expense	3
	1602	Mileage Reimbursement	293
	1603	Parking Fees	1
	1604	MEALS - 50% Tax Deduct	166
	1605	Lodging	227
	1699	Other Travel	6
	1809	Consulting Fees	31
	1899	Other Outside Services	17,622
	9103	COMPENSATED ABSENCES-LABOR	1,212
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	211
	9220	FDC USU Alloc Load	300
573000			42,370
	1001	Labor Straight Time Non-Union	209,338
	1002	Lbr Straight Time Union	5,755
	1006	Labor Overtime Non-Union	48
	1104	Materials Small Equip & Tools	8
	1201	Long Distance Costs	319
	1202	Cellular Phone Costs	693
	1301	Software Costs/Maint/Licenses	10
	1403	Office and Warehouse Supplies	1,058
	1404	Postage and Delivery	48
	1411	Printing Expenses	258
	1419	MEALS for Bus Mtg - 100%Deduct	17
	1499	Other Office Expenses	122
	1601	Rental Car Expense	199
	1602	Mileage Reimbursement	4,507
	1604	MEALS - 50% Tax Deduct	565
	1605	Lodging	356
	1699	Other Travel	9
	1708	Education/Seminar/Training Exp	11
	1724	Relocation Expenses	600
	1800	Legal Fees	3,110
	1805	Environmental Fees	22
	1817	Temp Employee Services	103
	1899	Other Outside Services	439
	1905	Business Promotion	3
	1906	Promotional Entertainment	73
	2700	Vehicles Fuel	13
	9004	Vehicle Loading	8
	9102	Benefits Loading	419
	9103	COMPENSATED ABSENCES-LABOR	26,631
	9104	COMPENSATED ABSENCES-BENEFITS	110
	9112	Incentive Loading Non-Union	(7,670)
	9113	Incentive Loading- Union	9
	9211	FDC ESF Alloc Load USU	17
	9220	FDC USU Alloc Load	24
580000			247,231
	1000	Labor Overtime Union	807
	1001	Labor Straight Time Non-Union	51,953
	1002	Lbr Straight Time Union	14,611
	1096	Labor Callout Union	64
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	0
	1817	Temp Employee Services	2,449
	9103	COMPENSATED ABSENCES-LABOR	8,978
	9112	Incentive Loading Non-Union	0
	9211	FDC ESF Alloc Load USU	2,966
	9220	FDC USU Alloc Load	4,221

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
581000			86,051
582000			
	1001	Labor Straight Time Non-Union	27,994
	1201	Long Distance Costs	30
	1202	Cellular Phone Costs	62
	1602	Mileage Reimbursement	16
	1604	MEALS - 50% Tax Deduct	17
	9103	COMPENSATED ABSENCES-LABOR	3,583
583000			31,701
	1404	Postage and Delivery	1
	1815	Constr Fee/Contractor Pymts	94
	1899	Other Outside Services	77
584000			171
585000			
	1000	Labor Overtime Union	8,878
	1002	Lbr Straight Time Union	122,706
	1096	Labor Callout Union	630
	1101	Materials Purchased Storekeepr	9,982
	1199	Other Materials	3,042
	1201	Long Distance Costs	302
	1202	Cellular Phone Costs	2,686
	1203	Pagers	387
	1230	Cellular Data Costs	13
	1499	Other Office Expenses	34
	1604	MEALS - 50% Tax Deduct	43
	9004	Vehicle Loading	27,531
	9103	COMPENSATED ABSENCES-LABOR	16,843
	9113	Incentive Loading- Union	155
586000			193,231
	1006	Labor Overtime Non-Union	73
	1101	Materials Purchased Storekeepr	360
	9103	COMPENSATED ABSENCES-LABOR	9
587000			442
	1000	Labor Overtime Union	328
	1001	Labor Straight Time Non-Union	597,163
	1002	Lbr Straight Time Union	32,671
	1003	Bonus/Commissions	4,021
	1006	Labor Overtime Non-Union	6,061
	1090	Incentive	(1,961)
	1091	Severance	238,635
	1096	Labor Callout Union	21
	1097	Labor Callout Non-Union	143
	1099	Labor Other	13,794
	1100	Materials Stores	61
	1101	Materials Purchased Storekeepr	2,713
	1104	Materials Small Equip & Tools	23
	1106	Purchase Land/Land Rights	2,284
	1199	Other Materials	283
	1200	Local Phone Service	792
	1201	Long Distance Costs	25,344
	1202	Cellular Phone Costs	2,170
	1203	Pagers	2,298
	1204	Phone System Maintenance	28,299
	1207	Radio Equipment Maintenance	116
	1208	Voice Tech Hardware Purch	3,503
	1212	Toll Free, Dedicated	146,547
	1213	Toll Free, Switched	594
	1217	Long Distance, Dedicated	22,031
	1218	Long Distance, Switched	13,837

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1223	Voice Networking	9,130
	1225	TeleConferencing	7,402
	1226	Local Exchange Carrier Circuit	21,237
	1299	Other Communication Costs	(3,739)
	1301	Software Costs/Maint/Licenses	1,528
	1302	PC Supplies and Maintenance	215
	1304	Comp Wrkstn Hardware/Supp/Main	1,585
	1399	Other IT Costs	601
	1402	Maps Charts and Logs	9
	1403	Office and Warehouse Supplies	2,816
	1404	Postage and Delivery	2,257
	1405	Utilities	15
	1406	Janitorial Service	0
	1408	Office and Equip Repair/Maint	552
	1410	Safety and Medical Supplies	12
	1411	Printing Expenses	146,613
	1416	Economic Development Costs	113
	1419	MEALS for Bus Mtg - 100%Deduct	2,231
	1420	Corporate Assoc Memberships	9
	1499	Other Office Expenses	8,859
	1600	Air Transportation	5,849
	1601	Rental Car Expense	3,006
	1602	Mileage Reimbursement	8,881
	1603	Parking Fees	253
	1604	MEALS - 50% Tax Deduct	8,207
	1605	Lodging	7,140
	1606	Entertainment	504
	1607	Entertain Customers Europe	2
	1698	Unused Airline Ticket Refunds	(34)
	1699	Other Travel	697
	1708	Education/Seminar/Training Exp	7,054
	1800	Legal Fees	145,650
	1801	Accounting Services	922
	1808	Engineering Fees	91
	1809	Consulting Fees	22,281
	1810	Benefit/Payroll Admin Fees	235
	1817	Temp Employee Services	30,821
	1819	On-Line Service Fees	84
	1821	Contr Payments - Labor	336
	1822	Contr Payments - Materials	295
	1824	3rd Party Insurance Admin	14
	1899	Other Outside Services	8,577
	2700	Vehicles Fuel	44
	2799	Vehicles Other	10
	3300	Interview Expenses	663
	3301	Outplacement Services	0
	3302	Job Placement Advertising	87
	3307	Search Firm Agency Fees	89
	3399	Other Personnel Services	100
	3405	Ground Transportation	141
	9004	Vehicle Loading	4,120
	9100	Payroll Taxes Loading	4
	9102	Benefits Loading	11
	9103	COMPENSATED ABSENCES-LABOR	89,052
	9104	COMPENSATED ABSENCES-BENEFITS	5
	9106	P/R Tax Loading-Incent Non-Un	1
	9112	Incentive Loading Non-Union	(9,120)
	9113	Incentive Loading- Union	42
	9200	FDC Load Corp Services	443
	9201	FDC Load HR ESF	68

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9202	FDC Load Telecom	4
	9203	FDC Load End User Support	160
	9204	FDC Load Network Services	269
	9205	FDC Load IT Assets	98
	9211	FDC ESF Alloc Load USU	704
	9220	FDC USU Alloc Load	971
588000			1,682,045
	1206	Commun Equip Rent and Leases	62
	2704	Vehicles Rent and Leases	84
589000			146
590000			
	1002	Lbr Straight Time Union	2
	9103	COMPENSATED ABSENCES-LABOR	0
591000			2
	1001	Labor Straight Time Non-Union	10,503
	1202	Cellular Phone Costs	147
	1203	Pagers	130
	1419	MEALS for Bus Mtg - 100%Deduct	3
	1499	Other Office Expenses	13
	1600	Air Transportation	1,105
	1601	Rental Car Expense	176
	1602	Mileage Reimbursement	406
	1603	Parking Fees	8
	1604	MEALS - 50% Tax Deduct	514
	1605	Lodging	901
	1699	Other Travel	9
	1899	Other Outside Services	1,800
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	1,344
	9112	Incentive Loading Non-Union	(116)
592000			16,943
	1001	Labor Straight Time Non-Union	17,655
	1104	Materials Small Equip & Tools	46
	1106	Purchase Land/Land Rights	1,437
	1201	Long Distance Costs	(97)
	1202	Cellular Phone Costs	280
	1203	Pagers	(77)
	1403	Office and Warehouse Supplies	20
	1499	Other Office Expenses	122
	1601	Rental Car Expense	12
	1602	Mileage Reimbursement	886
	1603	Parking Fees	19
	1604	MEALS - 50% Tax Deduct	435
	1605	Lodging	153
	1699	Other Travel	(14)
	1814	Tree Trimming Fees	7,890
	1815	Constr Fee/Contractor Pymts	668
	9103	COMPENSATED ABSENCES-LABOR	2,260
	9112	Incentive Loading Non-Union	0
593000			31,696
	1200	Local Phone Service	10
	1404	Postage and Delivery	(3)
594000			6
595000			
596000			
	1000	Labor Overtime Union	128
	1002	Lbr Straight Time Union	5,840
	1101	Materials Purchased Storekeepr	2,276
	1104	Materials Small Equip & Tools	175

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1499	Other Office Expenses	32
	1821	Contr Payments - Labor	12,899
	1822	Contr Payments - Materials	248
	9103	COMPENSATED ABSENCES-LABOR	764
	9113	Incentive Loading- Union	11
597000			22,372
	1001	Labor Straight Time Non-Union	17,766
	1101	Materials Purchased Storekeepr	395
	1106	Purchase Land/Land Rights	61
	1301	Software Costs/Maint/Licenses	28
	1402	Maps Charts and Logs	64
	1403	Office and Warehouse Supplies	182
	1408	Office and Equip Repair/Maint	3,016
	1411	Printing Expenses	8
	1419	MEALS for Bus Mtg - 100%Deduct	11
	1499	Other Office Expenses	169
	1600	Air Transportation	273
	1601	Rental Car Expense	15
	1602	Mileage Reimbursement	859
	1603	Parking Fees	3
	1604	MEALS - 50% Tax Deduct	306
	1605	Lodging	816
	1699	Other Travel	26
	1809	Consulting Fees	133
	1822	Contr Payments - Materials	3,999
	1825	Contractor Payments-Equipment	24,271
	9103	COMPENSATED ABSENCES-LABOR	2,274
	9112	Incentive Loading Non-Union	(30)
598000			54,646
717000			
728000			
728001			
730100			
730200			
730300			
735000			
736000			
742000			
	1805	Environmental Fees	5
750000			5
752000			
753000			
754000			
755000			
756000			
757000			
	9112	Incentive Loading Non-Union	(3)
759000			(3)
760000			
760100			
761000			
763000			
764000			
765000			
766000			
767000			

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
769000			
771000			
773000			
774000			
775000			
776000			
783000			
785000			
789000			
791000			
800000			
800100			
801000			
803000			
804000			0
805000			
805100			
805200			
806000			
807000			
808000			
808100			
808200			
810000			
	(None)	(None)	(152)
812000			(152)
	1001	Labor Straight Time Non-Union	(6)
	9100	Payroll Taxes Loading	(0)
	9102	Benefits Loading	(1)
	9103	COMPENSATED ABSENCES-LABOR	(1)
	9104	COMPENSATED ABSENCES-BENEFITS	(0)
813000			(8)
814000			
815000			
816000			
817000			
818000			
819000			
820000			
821000			
823000			
824000			
826000			
830000			
831000			
832000			
833000			
834000			
835000			
836000			
837000			
850000			
851000			

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
852000			
853000			
854000			
855000			
856000			
857000			
858000			
	1001	Labor Straight Time Non-Union	1,020
	1203	Pagers	52
	1404	Postage and Delivery	13
	9103	COMPENSATED ABSENCES-LABOR	131
	9112	Incentive Loading Non-Union	0
859000			1,216
860000			
861000			
862000			
863000			
864000			
	9004	Vehicle Loading	77
865000			77
866000			
867000			
868000			
	1001	Labor Straight Time Non-Union	27,255
	1006	Labor Overtime Non-Union	136
	1104	Materials Small Equip & Tools	12
	1199	Other Materials	342
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	75
	1301	Software Costs/Maint/Licenses	2
	1402	Maps Charts and Logs	36
	1403	Office and Warehouse Supplies	159
	1404	Postage and Delivery	14
	1405	Utilities	46
	1406	Janitorial Service	17
	1409	Security Expenses	4
	1411	Printing Expenses	2,334
	1419	MEALS for Bus Mtg - 100%Deduct	8
	1499	Other Office Expenses	303
	1600	Air Transportation	233
	1601	Rental Car Expense	100
	1602	Mileage Reimbursement	1,319
	1603	Parking Fees	16
	1604	MEALS - 50% Tax Deduct	443
	1605	Lodging	533
	1699	Other Travel	31
	1708	Education/Seminar/Training Exp	169
	1724	Relocation Expenses	108
	1800	Legal Fees	142
	1808	Engineering Fees	110
	1817	Temp Employee Services	25
	1899	Other Outside Services	66
	1905	Business Promotion	1
	2700	Vehicles Fuel	5
	9004	Vehicle Loading	3
	9103	COMPENSATED ABSENCES-LABOR	3,417
	9112	Incentive Loading Non-Union	315
	9211	FDC ESF Alloc Load USU	26

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9220	FDC USU Alloc Load	37
870000			37,849
	1408	Office and Equip Repair/Maint	23
	1499	Other Office Expenses	1
	1600	Air Transportation	33
	1601	Rental Car Expense	6
	1602	Mileage Reimbursement	7
	1603	Parking Fees	2
	1604	MEALS - 50% Tax Deduct	6
	1605	Lodging	11
871000			90
872000			
873000			
	1001	Labor Straight Time Non-Union	13
	1104	Materials Small Equip & Tools	1
	1199	Other Materials	47
	1404	Postage and Delivery	0
	1419	MEALS for Bus Mtg - 100%Deduct	4
	1604	MEALS - 50% Tax Deduct	0
	1899	Other Outside Services	67
	9004	Vehicle Loading	1
	9103	COMPENSATED ABSENCES-LABOR	2
	9211	FDC ESF Alloc Load USU	3
	9220	FDC USU Alloc Load	4
874000			142
875000			
876000			
877000			
	1230	Cellular Data Costs	3
878000			3
	1006	Labor Overtime Non-Union	18
	1094	Labor Standby Union	26
	1095	Labor Standby Non-Union	12
	1104	Materials Small Equip & Tools	7
	9103	COMPENSATED ABSENCES-LABOR	2
879000			65
	(None)	(None)	152
	1000	Labor Overtime Union	78
	1001	Labor Straight Time Non-Union	128,456
	1002	Lbr Straight Time Union	1,819
	1003	Bonus/Commissions	800
	1006	Labor Overtime Non-Union	1,710
	1090	Incentive	(426)
	1091	Severence	75,318
	1096	Labor Callout Union	5
	1097	Labor Callout Non-Union	35
	1099	Labor Other	3,387
	1100	Materials Stores	14
	1101	Materials Purchased Storekeepr	8
	1109	Purchase Other Assets	74
	1199	Other Materials	26
	1200	Local Phone Service	165
	1201	Long Distance Costs	5,976
	1202	Cellular Phone Costs	150
	1203	Pagers	268
	1204	Phone System Maintenance	6,698
	1208	Voice Tech Hardware Purch	817
	1212	Toll Free, Dedicated	34,950
	1213	Toll Free, Switched	142

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1217	Long Distance, Dedicated	5,292
	1218	Long Distance, Switched	3,251
	1223	Voice Networking	2,071
	1225	TeleConferencing	1,234
	1226	Local Exchange Carrier Circuit	5,025
	1299	Other Communication Costs	(918)
	1301	Software Costs/Maint/Licenses	443
	1302	PC Supplies and Maintenance	51
	1304	Comp Wrkstn Hardware/Supp/Main	454
	1399	Other IT Costs	147
	1402	Maps Charts and Logs	5
	1403	Office and Warehouse Supplies	(4)
	1404	Postage and Delivery	813
	1405	Utilities	5
	1406	Janitorial Service	3
	1408	Office and Equip Repair/Maint	22
	1410	Safety and Medical Supplies	28
	1411	Printing Expenses	34,334
	1416	Economic Development Costs	25
	1419	MEALS for Bus Mtg - 100%Deduct	505
	1420	Corporate Assoc Memberships	2
	1499	Other Office Expenses	1,716
	1600	Air Transportation	1,407
	1601	Rental Car Expense	712
	1602	Mileage Reimbursement	2,794
	1603	Parking Fees	59
	1604	MEALS - 50% Tax Deduct	2,179
	1605	Lodging	3,065
	1606	Entertainment	111
	1607	Entertain Customers Europe	0
	1698	Unused Airline Ticket Refunds	(8)
	1699	Other Travel	111
	1701	Uniforms	11
	1708	Education/Seminar/Training Exp	1,678
	1800	Legal Fees	25,373
	1801	Accounting Services	203
	1808	Engineering Fees	20
	1809	Consulting Fees	6,327
	1810	Benefit/Payroll Admin Fees	57
	1817	Temp Employee Services	7,588
	1819	On-Line Service Fees	19
	1824	3rd Party Insurance Admin	3
	1899	Other Outside Services	3,224
	2700	Vehicles Fuel	67
	2703	Vehicles Licensing	4
	2799	Vehicles Other	2
	3300	Interview Expenses	146
	3301	Outplacement Services	0
	3302	Job Placement Advertising	21
	3307	Search Firm Agency Fees	22
	3405	Ground Transportation	32
	9004	Vehicle Loading	1,084
	9100	Payroll Taxes Loading	3
	9102	Benefits Loading	9
	9103	COMPENSATED ABSENCES-LABOR	18,731
	9104	COMPENSATED ABSENCES-BENEFITS	1
	9106	P/R Tax Loading-Incent Non-Un	0
	9112	Incentive Loading Non-Union	(787)
	9113	Incentive Loading- Union	2
	9200	FDC Load Corp Services	104

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9201	FDC Load HR ESF	16
	9202	FDC Load Telecom	1
	9203	FDC Load End User Support	38
	9204	FDC Load Network Services	63
	9205	FDC Load IT Assets	23
	9211	FDC ESF Alloc Load USU	108
	9220	FDC USU Alloc Load	151
880000			389,902
	1206	Commun Equip Rent and Leases	14
	1407	Equipment & Storage Rent/Lease	520
	2704	Vehicles Rent and Leases	19
881000			552
885000			
	1002	Lbr Straight Time Union	0
	1604	MEALS - 50% Tax Deduct	0
	9103	COMPENSATED ABSENCES-LABOR	0
886000			1
	1001	Labor Straight Time Non-Union	2,111
	1109	Purchase Other Assets	5
	1200	Local Phone Service	1
	1201	Long Distance Costs	18
	1202	Cellular Phone Costs	23
	1403	Office and Warehouse Supplies	0
	1404	Postage and Delivery	4
	1499	Other Office Expenses	17
	1600	Air Transportation	48
	1602	Mileage Reimbursement	212
	1603	Parking Fees	0
	1604	MEALS - 50% Tax Deduct	36
	1605	Lodging	82
	1699	Other Travel	2
	1708	Education/Seminar/Training Exp	33
	1899	Other Outside Services	36
	2799	Vehicles Other	1
	9103	COMPENSATED ABSENCES-LABOR	270
	9112	Incentive Loading Non-Union	0
887000			2,899
888000			
	1000	Labor Overtime Union	35
	1001	Labor Straight Time Non-Union	6,239
	1002	Lbr Straight Time Union	1,383
	1006	Labor Overtime Non-Union	446
	1096	Labor Callout Union	4
	1097	Labor Callout Non-Union	4
	1099	Labor Other	1
	1199	Other Materials	39
	1201	Long Distance Costs	4
	1404	Postage and Delivery	0
	1499	Other Office Expenses	0
	1602	Mileage Reimbursement	8
	1604	MEALS - 50% Tax Deduct	282
	1605	Lodging	671
	2700	Vehicles Fuel	7
	2799	Vehicles Other	2
	9004	Vehicle Loading	2,960
	9103	COMPENSATED ABSENCES-LABOR	1,040
	9112	Incentive Loading Non-Union	(46)
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	61

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9220	FDC USU Alloc Load	87
889000			13,229
	1000	Labor Overtime Union	68
	1001	Labor Straight Time Non-Union	5,128
	1002	Lbr Straight Time Union	1,905
	1006	Labor Overtime Non-Union	48
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	218
	1199	Other Materials	5
	1499	Other Office Expenses	1
	1602	Mileage Reimbursement	6
	1604	MEALS - 50% Tax Deduct	175
	1605	Lodging	240
	2703	Vehicles Licensing	3
	2799	Vehicles Other	0
	9004	Vehicle Loading	2,384
	9103	COMPENSATED ABSENCES-LABOR	916
	9112	Incentive Loading Non-Union	(146)
	9113	Incentive Loading- Union	(8)
	9211	FDC ESF Alloc Load USU	13
	9220	FDC USU Alloc Load	19
890000			10,976
	1000	Labor Overtime Union	63
	1001	Labor Straight Time Non-Union	2,893
	1002	Lbr Straight Time Union	844
	1006	Labor Overtime Non-Union	41
	1099	Labor Other	1
	1101	Materials Purchased Storekeepr	39
	1104	Materials Small Equip & Tools	82
	1406	Janitorial Service	2
	1602	Mileage Reimbursement	1
	1604	MEALS - 50% Tax Deduct	40
	1605	Lodging	45
	1899	Other Outside Services	206
	9004	Vehicle Loading	814
	9103	COMPENSATED ABSENCES-LABOR	493
	9112	Incentive Loading Non-Union	(59)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	24
	9220	FDC USU Alloc Load	35
891000			5,563
892000			
	1000	Labor Overtime Union	6
	1001	Labor Straight Time Non-Union	26,755
	1002	Lbr Straight Time Union	863
	1006	Labor Overtime Non-Union	361
	1096	Labor Callout Union	8
	1101	Materials Purchased Storekeepr	645
	1199	Other Materials	6,150
	1201	Long Distance Costs	4
	1202	Cellular Phone Costs	687
	1203	Pagers	59
	1402	Maps Charts and Logs	10
	1403	Office and Warehouse Supplies	1
	1404	Postage and Delivery	6
	1405	Utilities	988
	1406	Janitorial Service	457
	1409	Security Expenses	14
	1410	Safety and Medical Supplies	36

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1419	MEALS for Bus Mtg - 100%Deduct	80
	1499	Other Office Expenses	316
	1600	Air Transportation	129
	1601	Rental Car Expense	104
	1602	Mileage Reimbursement	156
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	228
	1605	Lodging	445
	1699	Other Travel	11
	1708	Education/Seminar/Training Exp	88
	1805	Environmental Fees	22
	1815	Constr Fee/Contractor Pymts	173
	1899	Other Outside Services	1,039
	2700	Vehicles Fuel	5
	2701	Vehicle Maint & Repr-Materials	6
	2703	Vehicles Licensing	3
	2706	Vehicle Maint & Repair - Labor	15
	3405	Ground Transportation	2
	9004	Vehicle Loading	3,335
	9103	COMPENSATED ABSENCES-LABOR	2,727
	9112	Incentive Loading Non-Union	1,059
	9113	Incentive Loading- Union	2
	9211	FDC ESF Alloc Load USU	6
	9220	FDC USU Alloc Load	8
893000			47,016
	1301	Software Costs/Maint/Licenses	6
	1403	Office and Warehouse Supplies	34
	1404	Postage and Delivery	8
	1405	Utilities	(439)
	1406	Janitorial Service	17
	1408	Office and Equip Repair/Maint	667
	1499	Other Office Expenses	10
	1604	MEALS - 50% Tax Deduct	6
	1809	Consulting Fees	30
	1899	Other Outside Services	8
894000			348
895000			
	1001	Labor Straight Time Non-Union	(1,679)
	1006	Labor Overtime Non-Union	110
	1201	Long Distance Costs	174
	1202	Cellular Phone Costs	494
	1203	Pagers	406
	1403	Office and Warehouse Supplies	19
	1404	Postage and Delivery	58
	1411	Printing Expenses	890
	1419	MEALS for Bus Mtg - 100%Deduct	1,204
	1499	Other Office Expenses	2,939
	1600	Air Transportation	1,304
	1601	Rental Car Expense	516
	1602	Mileage Reimbursement	2,834
	1603	Parking Fees	52
	1604	MEALS - 50% Tax Deduct	2,868
	1605	Lodging	4,088
	1606	Entertainment	848
	1699	Other Travel	71
	1708	Education/Seminar/Training Exp	4,174
	1800	Legal Fees	1,405
	1809	Consulting Fees	31,787
	1817	Temp Employee Services	12,625
	1821	Contr Payments - Labor	29,458

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1899	Other Outside Services	6,652
	1906	Promotional Entertainment	516
	2700	Vehicles Fuel	12
	9103	COMPENSATED ABSENCES-LABOR	19,242
	9112	Incentive Loading Non-Union	(80)
	9211	FDC ESF Alloc Load USU	243
	9220	FDC USU Alloc Load	335
901000			123,565
	1001	Labor Straight Time Non-Union	6,622
	1002	Lbr Straight Time Union	652
	1101	Materials Purchased Storekeepr	3
	1199	Other Materials	16
	1202	Cellular Phone Costs	4
	1230	Cellular Data Costs	30
	1299	Other Communication Costs	1
	1404	Postage and Delivery	5
	1405	Utilities	83
	1410	Safety and Medical Supplies	65
	1499	Other Office Expenses	279
	1600	Air Transportation	208
	1601	Rental Car Expense	122
	1602	Mileage Reimbursement	55
	1603	Parking Fees	23
	1604	MEALS - 50% Tax Deduct	61
	1605	Lodging	344
	1899	Other Outside Services	674
	9004	Vehicle Loading	0
	9103	COMPENSATED ABSENCES-LABOR	955
	9112	Incentive Loading Non-Union	(0)
	9113	Incentive Loading- Union	1
	9211	FDC ESF Alloc Load USU	25
	9220	FDC USU Alloc Load	36
902000			10,264
	1000	Labor Overtime Union	24,111
	1001	Labor Straight Time Non-Union	1,009,753
	1002	Lbr Straight Time Union	251,431
	1003	Bonus/Commissions	353
	1006	Labor Overtime Non-Union	66,575
	1094	Labor Standby Union	327
	1095	Labor Standby Non-Union	63
	1096	Labor Callout Union	79
	1097	Labor Callout Non-Union	1,507
	1099	Labor Other	4,602
	1101	Materials Purchased Storekeepr	169
	1199	Other Materials	150
	1201	Long Distance Costs	344
	1202	Cellular Phone Costs	796
	1203	Pagers	1,085
	1208	Voice Tech Hardware Purch	541
	1218	Long Distance, Switched	24
	1299	Other Communication Costs	911
	1301	Software Costs/Maint/Licenses	(2,382)
	1302	PC Supplies and Maintenance	91
	1403	Office and Warehouse Supplies	7,337
	1404	Postage and Delivery	796,726
	1408	Office and Equip Repair/Maint	12,781
	1411	Printing Expenses	1,103
	1412	Cash Over and Short	139
	1419	MEALS for Bus Mtg - 100%Deduct	1,415
	1499	Other Office Expenses	11,445

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1600	Air Transportation	2,233
	1601	Rental Car Expense	2,271
	1602	Mileage Reimbursement	5,131
	1603	Parking Fees	129
	1604	MEALS - 50% Tax Deduct	7,129
	1605	Lodging	11,746
	1606	Entertainment	15
	1699	Other Travel	214
	1708	Education/Seminar/Training Exp	1,340
	1809	Consulting Fees	4,820
	1810	Benefit/Payroll Admin Fees	1,032
	1812	Management Fees	2,738
	1813	Collection Agency Fees	243,655
	1815	Constr Fee/Contractor Pyrmts	492
	1817	Temp Employee Services	57,885
	1819	On-Line Service Fees	20
	1820	Agent Fees/Agent Commissions	(42,282)
	1821	Contr Payments - Labor	77,226
	1899	Other Outside Services	45,571
	2700	Vehicles Fuel	147
	2701	Vehicle Maint & Repr-Materials	5
	3307	Search Firm Agency Fees	446
	3399	Other Personnel Services	3
	3405	Ground Transportation	0
	9103	COMPENSATED ABSENCES-LABOR	178,899
	9112	Incentive Loading Non-Union	(8,000)
	9113	Incentive Loading- Union	256
	9211	FDC ESF Alloc Load USU	570
	9220	FDC USU Alloc Load	784
903000			2,785,950
	2300	Uncollectible Amounts	(353)
	9100	Payroll Taxes Loading	0
	9102	Benefits Loading	0
	9103	COMPENSATED ABSENCES-LABOR	0
	9104	COMPENSATED ABSENCES-BENEFITS	0
	9106	P/R Tax Loading-Incent Non-Un	(0)
	9112	Incentive Loading Non-Union	(0)
904000			(353)
	1201	Long Distance Costs	12
905000			12
	1000	Labor Overtime Union	308
	1001	Labor Straight Time Non-Union	153,356
	1002	Lbr Straight Time Union	7,417
	1003	Bonus/Commissions	3
	1006	Labor Overtime Non-Union	2,848
	1094	Labor Standby Union	23
	1095	Labor Standby Non-Union	175
	1096	Labor Callout Union	36
	1097	Labor Callout Non-Union	742
	1099	Labor Other	104
	1199	Other Materials	6
	1201	Long Distance Costs	121
	1202	Cellular Phone Costs	427
	1203	Pagers	461
	1299	Other Communication Costs	365
	1403	Office and Warehouse Supplies	8
	1404	Postage and Delivery	82
	1411	Printing Expenses	446
	1419	MEALS for Bus Mtg - 100%Deduct	4,450
	1499	Other Office Expenses	3,321

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1600	Air Transportation	153
	1601	Rental Car Expense	312
	1602	Mileage Reimbursement	2,244
	1603	Parking Fees	16
	1604	MEALS - 50% Tax Deduct	2,176
	1605	Lodging	2,719
	1606	Entertainment	334
	1699	Other Travel	29
	1708	Education/Seminar/Training Exp	974
	1809	Consulting Fees	7,248
	1817	Temp Employee Services	59
	2700	Vehicles Fuel	37
	9103	COMPENSATED ABSENCES-LABOR	22,574
	9112	Incentive Loading Non-Union	(1,576)
	9113	Incentive Loading- Union	5
	9211	FDC ESF Alloc Load USU	0
	9220	FDC USU Alloc Load	1
907000			212,005
908000			
	1000	Labor Overtime Union	49
	1001	Labor Straight Time Non-Union	41,150
	1002	Lbr Straight Time Union	616
	1006	Labor Overtime Non-Union	2,180
	1099	Labor Other	192
	1199	Other Materials	372
	1201	Long Distance Costs	83
	1202	Cellular Phone Costs	85
	1215	Directory Listings	69,814
	1404	Postage and Delivery	0
	1409	Security Expenses	52
	1411	Printing Expenses	146
	1419	MEALS for Bus Mtg - 100%Deduct	12
	1499	Other Office Expenses	56
	1601	Rental Car Expense	9
	1602	Mileage Reimbursement	101
	1603	Parking Fees	11
	1604	MEALS - 50% Tax Deduct	415
	1605	Lodging	254
	1606	Entertainment	51
	1699	Other Travel	4
	1708	Education/Seminar/Training Exp	525
	1817	Temp Employee Services	17
	1899	Other Outside Services	55,414
	1900	Magaz/Newspaper/Yellow Pg Ads	59,958
	1903	Handouts/Brochures/Collateral	57,224
	1905	Business Promotion	2,415
	1906	Promotional Entertainment	337
	1999	Other Advertising & Promo	34
	2700	Vehicles Fuel	1
	9103	COMPENSATED ABSENCES-LABOR	6,079
	9112	Incentive Loading Non-Union	57
	9113	Incentive Loading- Union	1
909000			297,712
	1001	Labor Straight Time Non-Union	30,541
	1006	Labor Overtime Non-Union	1,859
	1095	Labor Standby Non-Union	51
	1097	Labor Callout Non-Union	197
	1099	Labor Other	26
	1201	Long Distance Costs	48
	1202	Cellular Phone Costs	77

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1203	Pagers	121
	1404	Postage and Delivery	3
	1411	Printing Expenses	644
	1419	MEALS for Bus Mtg - 100%Deduct	27
	1499	Other Office Expenses	818
	1601	Rental Car Expense	672
	1602	Mileage Reimbursement	608
	1603	Parking Fees	4
	1604	MEALS - 50% Tax Deduct	793
	1605	Lodging	2,231
	1606	Entertainment	3
	1699	Other Travel	27
	1708	Education/Seminar/Training Exp	9
	2700	Vehicles Fuel	82
	9103	COMPENSATED ABSENCES-LABOR	5,469
910000			44,311
	1001	Labor Straight Time Non-Union	22,053
	1006	Labor Overtime Non-Union	24
	1201	Long Distance Costs	43
	1202	Cellular Phone Costs	62
	1203	Pagers	20
	1230	Cellular Data Costs	323
	1411	Printing Expenses	375
	1419	MEALS for Bus Mtg - 100%Deduct	13
	1499	Other Office Expenses	30
	1602	Mileage Reimbursement	1,321
	1604	MEALS - 50% Tax Deduct	272
	1605	Lodging	108
	1606	Entertainment	153
	1809	Consulting Fees	(20,852)
	1899	Other Outside Services	(15)
	9103	COMPENSATED ABSENCES-LABOR	3,075
	9211	FDC ESF Alloc Load USU	1
	9220	FDC USU Alloc Load	2
911000			7,009
	1001	Labor Straight Time Non-Union	29,093
	1201	Long Distance Costs	286
	1202	Cellular Phone Costs	17
	1203	Pagers	298
	1230	Cellular Data Costs	12,627
	1301	Software Costs/Maint/Licenses	161
	1403	Office and Warehouse Supplies	56
	1404	Postage and Delivery	518
	1411	Printing Expenses	26
	1419	MEALS for Bus Mtg - 100%Deduct	222
	1499	Other Office Expenses	7,159
	1600	Air Transportation	1,438
	1601	Rental Car Expense	513
	1602	Mileage Reimbursement	543
	1603	Parking Fees	74
	1604	MEALS - 50% Tax Deduct	384
	1605	Lodging	3,174
	1606	Entertainment	381
	1699	Other Travel	83
	1899	Other Outside Services	11,233
	2700	Vehicles Fuel	17
	3405	Ground Transportation	2
	9103	COMPENSATED ABSENCES-LABOR	4,385
	9112	Incentive Loading Non-Union	(27,157)
912000			45,532

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1001	Labor Straight Time Non-Union	1,222
	1215	Directory Listings	22,335
	1403	Office and Warehouse Supplies	3
	1411	Printing Expenses	974
	1604	MEALS - 50% Tax Deduct	25
	1899	Other Outside Services	14,947
	1900	Magaz/Newspaper/Yellow Pg Ads	24,492
	1903	Handouts/Brochures/Collateral	12,109
	1904	Business Gifts	4,515
	1905	Business Promotion	7,667
	1906	Promotional Entertainment	31,288
	1907	Internet Advertising	227
	1908	Trade Show/Customer Event Fees	6,863
	1999	Other Advertising & Promo	4,652
	9103	COMPENSATED ABSENCES-LABOR	156
	9112	Incentive Loading Non-Union	(10)
913000			131,466
	1000	Labor Overtime Union	283
	1001	Labor Straight Time Non-Union	201,750
	1002	Lbr Straight Time Union	788
	1006	Labor Overtime Non-Union	335
	1200	Local Phone Service	1
	1201	Long Distance Costs	136
	1202	Cellular Phone Costs	132
	1203	Pagers	148
	1230	Cellular Data Costs	2,011
	1403	Office and Warehouse Supplies	38
	1404	Postage and Delivery	4
	1411	Printing Expenses	126
	1419	MEALS for Bus Mtg - 100%Deduct	377
	1499	Other Office Expenses	1,355
	1600	Air Transportation	1,928
	1601	Rental Car Expense	608
	1602	Mileage Reimbursement	1,828
	1603	Parking Fees	191
	1604	MEALS - 50% Tax Deduct	1,512
	1605	Lodging	2,088
	1606	Entertainment	199
	1699	Other Travel	102
	1708	Education/Seminar/Training Exp	3,365
	1800	Legal Fees	3,452
	1808	Engineering Fees	1,516
	1809	Consulting Fees	2,279
	1899	Other Outside Services	49,745
	2700	Vehicles Fuel	13
	3405	Ground Transportation	5
	9103	COMPENSATED ABSENCES-LABOR	26,736
	9112	Incentive Loading Non-Union	28,551
	9113	Incentive Loading- Union	1
	9200	FDC Load Corp Services	13
	9201	FDC Load HR ESF	2
	9202	FDC Load Telecom	0
	9204	FDC Load Network Services	8
	9205	FDC Load IT Assets	3
916000			331,627
	1000	Labor Overtime Union	754
	1001	Labor Straight Time Non-Union	6,360,634
	1002	Lbr Straight Time Union	19,968
	1003	Bonus/Commissions	232,992
	1006	Labor Overtime Non-Union	37,836

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1090	Incentive	60,406
	1091	Severance	822,201
	1098	Payroll Other	24,013
	1099	Labor Other	(33,067)
	9100	Payroll Taxes Loading	12
	9102	Benefits Loading	34
	9103	COMPENSATED ABSENCES-LABOR	831,088
	9104	COMPENSATED ABSENCES-BENEFITS	9
	9112	Incentive Loading Non-Union	215,378
	9113	Incentive Loading- Union	11
920000			8,572,269
	1200	Local Phone Service	43,955
	1201	Long Distance Costs	33,015
	1202	Cellular Phone Costs	50,312
	1203	Pagers	6,500
	1204	Phone System Maintenance	29,768
	1205	Data Communications	1,116,047
	1207	Radio Equipment Maintenance	488
	1208	Voice Tech Hardware Purch	1,343
	1212	Toll Free, Dedicated	131,364
	1213	Toll Free, Switched	458
	1214	Calling Card	5,243
	1215	Directory Listings	(4)
	1216	Directory Assistance	72
	1217	Long Distance, Dedicated	36,789
	1218	Long Distance, Switched	43,274
	1219	Premium Calls	363
	1221	SCADA Communication Exp	891
	1222	Radio Communications	26,749
	1223	Voice Networking	68
	1225	TeleConferencing	18,802
	1226	Local Exchange Carrier Circuit	59,322
	1228	Radio Tower Exp	3,110
	1229	Mobile Radio Exp	1,017
	1230	Cellular Data Costs	11,012
	1299	Other Communication Costs	(184,076)
	1300	Mainframe Hardware/Suppl/Maint	1,091,256
	1301	Software Costs/Maint/Licenses	879,588
	1302	PC Supplies and Maintenance	33,196
	1304	Comp Wrkstn Hardware/Suppl/Main	31,939
	1305	Weather Data Hardware/Software	20
	1307	Cabling/Wiring DataCtr PlntBui	347
	1308	LAN/WAN Hrdwre/Suppl/Maint	6,261
	1309	Printer Hrdwre/Supplies/Maint	413
	1310	WINTEL Server Hrdwre/Suppl/Main	1,159
	1311	MidrangeServer Hrdwre/Suppl/Mai	47
	1399	Other IT Costs	17,307
	1400	Ind Dues/Fees/Subscript Tax Ded	50,608
	1401	Ind Dues/Fees/Subscript Non Tax	22,375
	1402	Maps Charts and Logs	70
	1403	Office and Warehouse Supplies	101,024
	1404	Postage and Delivery	118,436
	1405	Utilities	178,615
	1406	Janitorial Service	154,054
	1408	Office and Equip Repair/Maint	241,748
	1409	Security Expenses	2,424
	1410	Safety and Medical Supplies	3,750
	1411	Printing Expenses	187,085
	1412	Cash Over and Short	13
	1416	Economic Development Costs	14,278

Regulatory Report for			
BUSINESS_UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1417	Office Rent/Lease	299,620
	1418	Filing Fees/Incorporation	1,404
	1419	MEALS for Bus Mtg - 100%Deduct	17,980
	1499	Other Office Expenses	2,069,443
	1600	Air Transportation	948,844
	1601	Rental Car Expense	18,483
	1602	Mileage Reimbursement	51,159
	1603	Parking Fees	2,211
	1604	MEALS - 50% Tax Deduct	72,193
	1605	Lodging	87,844
	1606	Entertainment	10,677
	1608	Transportation Deduct Europe	12
	1699	Other Travel	(25,779)
	1701	Uniforms	5,511
	1708	Education/Seminar/Training Exp	253,915
	1713	Employee Gifts & Awards	34,557
	1723	Benefits Suggest One	1,313
	1724	Relocation Expenses	142,464
	2500	Bank and Credit Card Charges	248,068
	2503	Insurance Bonds	495
	2599	Other Financing Charges	15,669
	2700	Vehicles Fuel	2,503
	2701	Vehicle Maint & Repr-Materials	158
	2702	Vehicles Insurance	23
	2703	Vehicles Licensing	75
	2706	Vehicle Maint & Repair - Labor	65
	2799	Vehicles Other	4
	3000	AFUDC	446
	3099	Other Interest	55,664
	3300	Interview Expenses	75,244
	3301	Outplacement Services	2,212
	3302	Job Placement Advertising	629
	3303	College Recruiting Costs	56
	3304	Diversity Expenses	5,171
	3305	Career Fair Expenses	10
	3306	New Employee Orientation	1,383
	3307	Search Firm Agency Fees	5,217
	3399	Other Personnel Services	1,646
	3403	Aircraft Charter	23,868
	3405	Ground Transportation	9,967
	3504	Coal for Generation	49
	9004	Vehicle Loading	7,284
	9011	PgmMgmt-EAST Allocation	251
	9012	General Allocation Expense	36
	9200	FDC Load Corp Services	21,310
	9201	FDC Load HR ESF	3,264
	9202	FDC Load Telecom	166
	9203	FDC Load End User Support	18,198
	9204	FDC Load Network Services	13,783
	9205	FDC Load IT Assets	4,412
	9210	FDC ESF Alloc Load AEC	1,262
	9211	FDC ESF Alloc Load USU	2,719
	9212	FDC ESF Alloc Load UCS	10
	9220	FDC USU Alloc Load	11,948
921000			9,097,009
	1403	Office and Warehouse Supplies	43
	1499	Other Office Expenses	20
	1602	Mileage Reimbursement	22
	1604	MEALS - 50% Tax Deduct	5
	9005	A&G Loading	333

Regulatory Report for
BUSINESS_UNIT MPS
Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002

Ferc	GL	Resource	
Account	Resource	Description	Total
	9115	Clearing 184001 FERC 922	(64,209)
922000			(63,786)
	9200	FDC Load Corp Services	(86,403)
	9201	FDC Load HR ESF	(10,879)
	9202	FDC Load Telecom	(384)
	9203	FDC Load End User Support	(71,909)
	9204	FDC Load Network Services	(56,206)
	9205	FDC Load IT Assets	(20,219)
	9211	FDC ESF Alloc Load USU	(16,635)
	9220	FDC USU Alloc Load	(251,076)
922001			(513,711)
	1800	Legal Fees	703,839
	1801	Accounting Services	291,997
	1802	Tax Services	176,212
	1803	Audit Services	710,351
	1804	Computer Fees	4
	1805	Environmental Fees	1,341
	1807	Geological Fees	17
	1809	Consulting Fees	586,780
	1810	Benefit/Payroll Admin Fees	0
	1815	Constr Fee/Contractor Pymts	13
	1817	Temp Employee Services	112,999
	1818	Telemarketing Expenses	2
	1819	On-Line Service Fees	37,121
	1821	Contr Payments - Labor	71,499
	1822	Contr Payments - Materials	24,496
	1823	Broker Insurance Services	175
	1824	3rd Party Insurance Admin	3,469
	1828	Contracted Security Services	26,205
	1899	Other Outside Services	684,489
923000			3,431,009
924000			
	1501	Ins General Liab/ Umbrella	238
	1502	Ins Directors and Officers	30
	1503	Ins Workers Compensation	7
	1504	Aviation Liability	1,532
	1520	Fiduciary Liability Insurance	7
	1521	Crime Insurance	6
	1529	Insurance for Wrongful Acts	47
	2603	General Liability Accruals	405,151
	2605	Property Damage Accruals	(405)
	2607	Auto Liability Accruals	(92)
	2610	Workers Comp Claims	61,220
	2611	Workers Comp Accruals	60,331
	9116	Clearing 184001 FERC 925	(3,548)
925000			524,523
	1090	Incentive	(9,665)
	1091	Severance	211,587
	1092	LT Incentive & Stock	(4,004)
	1093	Tax Fringe Ben/Exec Tax Plan	41,361
	1098	Payroll Other	0
	1404	Postage and Delivery	1,233
	1413	Co Dues/Fees/Subscript Tx Ded	53
	1499	Other Office Expenses	9
	1703	Health Insurance	1,545
	1707	Other Payroll Taxes	(24,483)
	1709	401K Employer Share	820,957
	1710	Pension Employer Share	128,757
	1711	ESCP	485,041

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	1712	Non Qualified SCRP/CAP Plan	25,520
	1713	Employee Gifts & Awards	25,709
	1715	Benefits Health and Dental	1,761,441
	1716	Benefits Life Insurance	82,485
	1717	Benefits Educational Reimb	46,220
	1718	Benefits AD&D Insurance	26,523
	1719	Benefits SFAS 106 OPRB	48,409
	1723	Benefits Suggest One	2,613
	1724	Relocation Expenses	36,403
	1725	Benefits Supp Retirement	458,888
	1726	Benefits Restricted Stock	1,601,574
	1727	Benefits LT & ST Disability	94,286
	1729	Benefits Great Pursuits	40,597
	1730	Benefits Employee Cost	(379,933)
	1731	Long Term Incentive Plan Acrl	(41,267)
	1798	BENEFITS LOADINGS	(3,909,309)
	1799	Benefits Other	8,420
	1800	Legal Fees	5,715
	1803	Audit Services	3,587
	1809	Consulting Fees	185,876
	1810	Benefit/Payroll Admin Fees	5,255
	1817	Temp Employee Services	472
	1899	Other Outside Services	3,516
	9005	A&G Loading	(6,365)
	9100	Payroll Taxes Loading	3,489
	9102	Benefits Loading	2,632,973
	9104	COMPENSATED ABSENCES-BENEFITS	630,683
	926000		5,046,172
	926001		
	926002		
	926003		
	926004		
	926005		
	926006		
	926007		
	927000		
	3200	Regulatory Commission Expenses	(7,346)
	928000		(7,346)
	929000		
	930100		
	1001	Labor Straight Time Non-Union	36,550
	1003	Bonus/Commissions	3,027
	1006	Labor Overtime Non-Union	192
	1100	Materials Stores	863
	1101	Materials Purchased Storekeepr	184
	1104	Materials Small Equip & Tools	13
	1106	Purchase Land/Land Rights	82
	1109	Purchase Other Assets	4,616
	1199	Other Materials	846
	1201	Long Distance Costs	9
	1203	Pagers	12
	1301	Software Costs/Main/Licenses	2,081
	1403	Office and Warehouse Supplies	62
	1404	Postage and Delivery	292
	1411	Printing Expenses	11,020
	1413	Co Dues/Fees/Subscript Tx Ded	221,166
	1414	Co Dues/Fees/Subscript Non Tax	41,102
	1419	MEALS for Bus Mtg - 100%Deduct	33

**Regulatory Report for
BUSINESS_UNIT MPS
Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

Ferc Account	GL Resource	Resource Description	Total
	1499	Other Office Expenses	496
	1600	Air Transportation	236
	1601	Rental Car Expense	2
	1603	Parking Fees	11
	1604	MEALS - 50% Tax Deduct	135
	1605	Lodging	520
	1606	Entertainment	7
	1708	Education/Seminar/Training Exp	200
	1800	Legal Fees	767
	1806	Transfer Agent Fees	140,231
	1809	Consulting Fees	244
	1811	Directors Fees	158,678
	1819	On-Line Service Fees	2,956
	1899	Other Outside Services	16,289
	1905	Business Promotion	349
	3405	Ground Transportation	384
	9103	COMPENSATED ABSENCES-LABOR	4,396
	9112	Incentive Loading Non-Union	6
	9210	FDC ESF Alloc Load AEC	118
930200			648,176
930201			
	1206	Commun Equip Rent and Leases	4,182
	1303	Computer Equip Rent and Lease	133,880
	1407	Equipment & Storage Rent/Lease	83,175
	2704	Vehicles Rent and Leases	3,398
931000			224,634
	1001	Labor Straight Time Non-Union	37,482
	1003	Bonus/Commissions	197
	1006	Labor Overtime Non-Union	13
	1201	Long Distance Costs	308
	1202	Cellular Phone Costs	342
	1203	Pagers	211
	1204	Phone System Maintenance	3,644
	1301	Software Costs/Maint/Licenses	33,815
	1304	Comp Wrkstn Hardware/Supp/Main	(6,037)
	1403	Office and Warehouse Supplies	3,059
	1404	Postage and Delivery	1,807
	1405	Utilities	(493)
	1406	Janitorial Service	2,254
	1408	Office and Equip Repair/Maint	7,975
	1409	Security Expenses	162,113
	1410	Safety and Medical Supplies	8,325
	1411	Printing Expenses	1,767
	1419	MEALS for Bus Mtg - 100%Deduct	892
	1499	Other Office Expenses	456
	1800	Air Transportation	1,142
	1601	Rental Car Expense	130
	1602	Mileage Reimbursement	44
	1603	Parking Fees	36
	1604	MEALS - 50% Tax Deduct	595
	1605	Lodging	753
	1699	Other Travel	50
	1708	Education/Seminar/Training Exp	25
	1800	Legal Fees	(7,115)
	1809	Consulting Fees	39,470
	1815	Constr Fee/Contractor Pymts	9,963
	1817	Temp Employee Services	1,594
	1821	Contr Payments - Labor	13
	1899	Other Outside Services	6,451
	2901	Retirements	(298)

Regulatory Report for			
BUSINESS UNIT MPS			
Statement of Allocated Charges by Income Statement Accounts by Resource			
For the 12 months ended December 31, 2002			
Ferc	GL	Resource	
Account	Resource	Description	Total
	9103	COMPENSATED ABSENCES-LABOR	4,478
	9112	Incentive Loading Non-Union	(1)
	9220	FDC USU Alloc Load	30
935000			315,486
Total			46,293,673