

| Regulatory Business Unit - MPS                               |     |                                 |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
|--|-----|---------------------------------|--------------|----------------|----------------|--------------|--------------|----------------|-----------|-----------|-----------------|----------------|---------------|-------------|-----------------|-----------------|-----------------|---------------|---------------|--|
| Statement of ESF Allocated Charges by Department by Resource |     |                                 |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 12 Months Ended DECEMBER 31, 2002                            |     |                                 |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| Name1  | ESF | Resource                        | Description2 | 1000           | 1001           | 1002         | 1003         | 1006           | 1090      | 1091      | 1092            | 1093           | 1098          | 1099        | 1101            | 1104            | 1199            | 1200          | 1201          |  |
|  |     |                                 |              | Labor OverTime | Labor Straight | Lbr Straight | Bonus/Commis | Labor OverTime | Incentive | Saverance | L.T Incentive & | Tax Fringe Ben | Payroll Other | Labor Other | Materials Purch | Materials Small | Other Materials | Local Phone S | Long Distance |  |
| 4290   |     | IT Ent Fin Applications         | 84,825       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4010   |     | Corporate Services - 20/Wgth    | 124,907      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4014   |     | Corporate Services - Raytown    | 26,159       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4015   |     | Corp Svcs 1815 Capitol          | 20,137       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4246   |     | IT Assets - Raytown C/CAD       |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4250   |     | IT Assets - PeopleSoft          |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4251   |     | IT Assets - Farnb               |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4253   |     | IT Assets - UFD                 |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4255   |     | IT Assets - HRMS                |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4256   |     | IT Assets - PowerPlant          |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4257   |     | IT Assets - Work Management     |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4258   |     | IT Assets - SCADA/Other UED/LPS |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4262   |     | IT Assets - Cad                 |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4289   |     | IT Assets - ESF                 |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4308   |     | IT Assets                       |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4030   |     | Chair Executive Officer         | 146,013      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4031   |     | Gen Counsel & Corp Secretary    | 75,163       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4032   |     | Strategic Initiative            | 11,470       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4035   |     | Chief Financial Officer         | 57,908       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4040   |     | Chairman                        | 241,536      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4041   |     | Supplier Diversity Group        | 36,166       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4042   |     | Strategic Planning & Analysis   | 20,385       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4043   |     | Board of Directors Management   | 630          |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4090   |     | Environmental                   |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4100   |     | Cap Struct & Analysis Domestic  | 30,134       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4120   |     | External Communications         | 116,563      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4130   |     | Treasury                        | 121,202      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4131   |     | Records Management              | 17,866       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4132   |     | Investor/Shareholder Relations  | 105,528      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4140   |     | Risk Solutions                  | 67,566       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4150   |     | Office of the CFO               | 28,467       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4151   |     | Credit Risk Management          | 11,969       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4175   |     | Accounts Payable                | 103,441      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4177   |     | General Ledger                  | 660          |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4179   |     | Payroll                         | 59,019       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4183   |     | Corp Financial Reporting        | 115,730      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4185   |     | Fax                             | 54,349       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4196   |     | Risk Assessment & Audit Svcs    | 31,089       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4198   |     | ESF Financial Management        | 99,084       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4190   |     | PeopleSoft Reporting            | 36,791       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4191   |     | Systems Administration          | 38,221       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4192   |     | Fax Property Team               |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4194   |     | Fax - Income Team               | 59,157       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4219   |     | Benefits Administration         | 34,963       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4220   |     | Compensation Administration     | 26,932       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4222   |     | Organization Effectiveness      | 18,839       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4223   |     | HR Executive                    | 57,318       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4224   |     | Diversity                       | 13,325       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4228   |     | HR-ESL                          | 19,678       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4229   |     | HR People Center                | 78,325       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4236   |     | Business Risk Solutions         | 9,469        |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4239   |     | Web Ent Support Team            | 49,237       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4259   |     | Ent Client / Server Services    | 37,946       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4268   |     | Ent Tech / Network Services     | 145,358      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4274   |     | ESF Voice Services              | 16,110       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4275   |     | Ent Information Centers         | 72,040       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4285   |     | IT Business Services            | 83,838       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4292   |     | Ent Tech Support Ctr / Svcs     | 107,019      |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4293   |     | IT Ent HR Applications          | 84,453       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4305   |     | Ent Architecture Support Team   | 33,035       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4308   |     | Ent Data Management             | 24,689       |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4473   |     | UCU Accounting Accnals          | (677)        |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 6347   |     | ESF Benefits Reptal             | 82           |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4404   |     | ESF Benefits Reptal             |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4499   |     | TransUCU Reptal Transfer        | 229          |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| 4060   |     | Public Affairs                  |              |                |                |              |              |                |           |           |                 |                |               |             |                 |                 |                 |               |               |  |
| Grand Total  |     |                                 | 2,905,930    | 345            | 6,467          | 230,751      | 27,028       | 3,458          | 396,211   | 0         | 28,550          | 10,143         | 160           | (277)       | 54,608          | 9,536           |                 |               |               |  |

| Regulatory Business Unit - MPS             |                                |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
|--|--------------------------------|---------------------|-------------|-------------------|-------------------|-------------------|-----------------|----------------|----------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| Statement of ESF Allocated Charges by Dept |                                |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 12 Months Ended DECEMBER 31, 2002          |                                |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| Name1                                      | ESF                            |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| DeptID                                     | Description                    | 1202 Cellular Phone | 1203 Pagers | 1204 Phone System | 1205 Date Communi | 1206 Commun Equip | 1208 Voice Tech | 1212 Toll Free | 1213 Toll Free, Deck | 1214 Toll Free, Switc | 1217 Long Distance | 1218 Long Distance | 1223 Voice Network | 1225 TeleConferenc | 1226 Local Exchang | 1228 Radio Tower E | 1230 Cellular Data C |
| Sum of Sum                                 | Total Amt                      |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4200                                       | IT Ent Fax Applications        | 28                  | 345         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4010                                       | Corporate Services - 20W/9h    | 1,614               | 374         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4014                                       | Corporate Services - Raytown   | 308                 | 157         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4015                                       | Corp Svcs-1815 Capital         | 216                 |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4246                                       | IT Assets - Raytown CC/CAD     |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4250                                       | IT Assets - Peoplesoft         |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4251                                       | IT Assets-Fame                 |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4253                                       | IT Assets - UED                |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4255                                       | IT Assets - HRMS               |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4256                                       | IT Assets - PowerPlant         |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4257                                       | IT Assets - Work Management    |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4258                                       | IT Assets SCADA/Other UED-UPS  |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4262                                       | IT Assets-Card                 |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4269                                       | IT Assets ESF                  |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4308                                       | IT Assets                      |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4030                                       | Chief Executive Officer        | 625                 | 40          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4031                                       | Gen Counsel & Corp Secretary   | 749                 |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4032                                       | Strategic Initiatives          | 33                  |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4035                                       | Chief Financial Officer        | (33)                | 4           |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4040                                       | Chairman                       | 164                 | 123         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4041                                       | Supplier Diversity Group       | 424                 | 84          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4042                                       | Strategic Planning & Analysis  |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4043                                       | Board of Directors Management  |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4090                                       | Environmental                  |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4100                                       | Cap Struct & Analysis-Domestic | 586                 |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4120                                       | External Communications        | 259                 | 274         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4130                                       | Treasury                       | 280                 | 23          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4131                                       | Records Management             |                     | 10          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4132                                       | Investor/Shareholder Relations | 142                 | 55          |                   |                   | 846               |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4140                                       | Risk Solutions                 | 695                 | 67          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4150                                       | Office of the CFO              | 45                  | 2           |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4151                                       | Credit Risk Management         | 201                 | 13          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4175                                       | Accounts Payable               |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4177                                       | General Ledger                 |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4179                                       | Payroll                        |                     | 64          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4183                                       | Corp Financial Reporting       | 221                 | 30          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4185                                       | Tax                            | 148                 |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4186                                       | Risk Assessment & Audit Svcs   |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4188                                       | ESF Financial Management       | 81                  | 60          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4190                                       | PeopleSoft Reporting           |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4191                                       | Systems Administration         | 39                  | 30          |                   |                   |                   |                 |                |                      |                       | 5                  |                    |                    |                    |                    |                    |                      |
| 4192                                       | Tax-Property Team              |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4194                                       | Tax-Income Team                |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4219                                       | Benefits Administration        |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4220                                       | Compensation Administration    |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4222                                       | Organization Effectiveness     | 5                   |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4223                                       | HR Executive                   | 366                 | 8           |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4224                                       | Diversity                      |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4228                                       | HR-Est                         |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4229                                       | HR People Center               |                     | 51          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4226                                       | Business Risk Solutions        | 54                  |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4259                                       | Web Ent Support Team           | 7                   | 124         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4268                                       | Ent Client / Server Services   | 251                 | 252         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4273                                       | Ent Tech / Network Services    | 1,581               | 1,421       |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4274                                       | ESF Voice Services             | 308                 | 136         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4275                                       | Ent Information Centers        | 44                  | 702         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4285                                       | IT Business Services           | 255                 | 54          |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4292                                       | Ent Tech Support Ctr / Svcs    | 536                 | 649         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4293                                       | IT Ent HR Applications         |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4305                                       | Ent Architecture Support Team  | 65                  | 151         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4306                                       | Ent Data Management            | 80                  | 165         |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4473                                       | UCU Accounting Accruals        |                     | 4           |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 6347                                       | GNG IT Shared Assets           |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4404                                       | ESF Benefits Residual          |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4489                                       | TransUCU Residual Transfer     |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |
| 4060                                       | Public Affairs                 | 10,373              | 5,468       | 8,022             | 1,111,365         | 1,663             | 312             | 72,537         | 47                   | 1,501                 | 11,428             | 29,745             | 68                 | 8,950              | 16,651             | 6                  | 1,117                |
| Grand Total                                |                                |                     |             |                   |                   |                   |                 |                |                      |                       |                    |                    |                    |                    |                    |                    |                      |

| Regulatory Business Unit - MPS             |                                 |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
|--|---------------------------------|------------|-------------|----------|-------------|----------|----------------|-------------|--------------|----------------|-------------|------------------|---------------|---------------|------------------|-----------------------|-----------------|------|
| Statement of ESF Allocated Charges by Dept |                                 |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 12 Months Ended DECEMBER 31, 2002          |                                 |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| DeptID                                     | Description                     | 1299       | 1300        | 1301     | 1302        | 1303     | 1304           | 1305        | 1307         | 1309           | 1309        | 1309             | 1400          | 1401          | 1403             | 1404                  | 1405            | 1406 |
| Name1                                      | ESF                             | Other Comm | Maintenance | Hardware | PC Software | Supplies | Computer Equip | Comp Wkstat | Weather Data | Cabling/Wiring | LAN/WAN Hnd | Office and Maint | Ind Dues/Fees | Ind Dues/Fees | Office and Maint | Postage and Utilities | Janitorial Serv |      |
|  |                                 |            |             |          | Costs       | and      |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| Sum of Sum                                 | Total Amt                       |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4290                                       | IT Ent Fr Applications          |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4010                                       | Corporate Services - 20W/9h     | 69         |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4014                                       | Corporate Services - Raytown    |            |             | 1,308    |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4015                                       | Corp Svcs-1815 Capitol          |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4246                                       | IT Assets - Raytown C/CAD       |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4250                                       | IT Assets - PeopleSoft          |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4251                                       | IT Assets - PeopleSoft          |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4253                                       | IT Assets - UED                 |            |             | 56,977   |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4255                                       | IT Assets - HRMS                |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4256                                       | IT Assets - PowerPlant          |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4257                                       | IT Assets - Work Management     |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4258                                       | IT Assets - SCADA/Other UED-UPS |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4262                                       | IT Assets - CAD                 |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4268                                       | IT Assets - ESF                 |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4328                                       | IT Assets                       |            |             | 130,038  |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4030                                       | Chief Executive Officer         |            |             |          |             | 64       |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4031                                       | Gen Counsel & Corp Secretary    |            |             |          |             |          |                | 26          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4032                                       | Strategic Initiative            |            |             | 56       |             |          |                | 159         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4035                                       | Chief Financial Officer         |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4040                                       | Chairman                        |            |             | 127      |             |          |                | 20          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4041                                       | Supplier Diversity Group        |            |             | 32       |             |          |                | 480         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4042                                       | Strategic Planning & Analysis   |            |             | 62       |             |          |                | 114         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4043                                       | Board of Directors Management   |            |             |          |             |          |                | 13          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4090                                       | Environmental                   |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4100                                       | Cap Struct & Analysis Domestic  |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4120                                       | External Communications         |            |             | 275      |             |          |                | 9           |              |                |             |                  |               |               |                  |                       |                 |      |
| 4130                                       | Treasury                        | 9,207      |             | 7        |             |          |                | 109         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4131                                       | Records Management              | 3,376      |             | 20       |             |          |                | 28          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4132                                       | Investor/Shareholder Relations  |            |             | 2,160    |             |          |                | 99          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4140                                       | Risk Solutions                  |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4150                                       | Office of the CFO               |            |             | 83       |             |          |                | 31          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4161                                       | Credit Risk Management          |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4175                                       | Accounts Payable                |            |             | 102      |             |          |                | 96          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4177                                       | General Ledger                  |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4179                                       | Payroll                         |            |             | 104      |             |          |                | 9           |              |                |             |                  |               |               |                  |                       |                 |      |
| 4183                                       | Corp Financial Reporting        | 10         |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4185                                       | Tax                             |            |             | 1,080    |             |          |                | 10          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4186                                       | Risk Assessment & Audit Svcs    |            |             | 677      |             |          |                | 113         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4188                                       | ESF Financial Management        | 47         |             |          |             |          |                | 182         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4190                                       | PeopleSoft Reporting            |            |             | 197      |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4191                                       | Systems Administration          | 80         |             | 475      |             |          |                | 809         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4192                                       | Tax - Property Team             |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4194                                       | Tax - Income Team               |            |             | 13,614   |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4219                                       | Benefits Administration         |            |             | 49       |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4220                                       | Compensation Administration     |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4222                                       | Organization Administration     |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4223                                       | HR Executive                    |            |             | 35       |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4224                                       | Diversity                       |            |             | 19       |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4226                                       | HR - Est                        |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4228                                       | HR People Center                |            |             | 269      |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4236                                       | Business Risk Solutions         |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4259                                       | Web Ent Support Team            |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4259                                       | Web Ent Support Team            |            |             | 239      |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4273                                       | Ent Client / Server Services    |            |             | 20,797   |             |          |                | 1,627       |              |                |             |                  |               |               |                  |                       |                 |      |
| 4273                                       | Ent Tech / Network Services     |            |             | 1,321    |             |          |                | 10,497      |              |                |             |                  |               |               |                  |                       |                 |      |
| 4274                                       | ESF Voice Services              | 23         |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4275                                       | Ent Information Centers         |            |             | 297,634  |             |          |                | 10          |              |                |             |                  |               |               |                  |                       |                 |      |
| 4285                                       | IT Business Services            | 54         |             | (34,509) |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4292                                       | Ent Tech Support Ctr / Svcs     | 19         |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4293                                       | IT Ent HR Applications          |            |             | 80,727   |             |          |                | 927         |              |                |             |                  |               |               |                  |                       |                 |      |
| 4305                                       | Ent Architecture Support Team   |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4308                                       | Ent Data Management             |            |             | 1,002    |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4473                                       | UCU Accounting Accruals         |            |             | 570      |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 6347                                       | GGG IT Shared Assets            |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4404                                       | ESF Benefits Reakual            |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4499                                       | TransUCU Reakual Transfer       |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| 4060                                       | Public Affairs                  |            |             |          |             |          |                |             |              |                |             |                  |               |               |                  |                       |                 |      |
| Grand Total                                |                                 | (124,371)  | 416,341     | 476,087  | 4,337       | 40,961   | 10,649         | 20          | 347          | 6,281          | 1,775       | 23,778           | 13,937        | 86,784        | 112,973          | 176,464               | 152,897         |      |

| Regulatory Business Unit - MPS             |                                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
|--|----------------------------------|------------------|----------------|----------------|----------------|--------------|--------------|--------------|-----------------|------------------|---------------|-----------------|----------------|---------------|-----------------|------------------|----------------|
| Statement of ESF Allocated Charges by Dept |                                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 12 Months Ended DECEMBER 31, 2002          |                                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| Name                                       | ESF                              |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| Sum of Sum Total Amt                       |                                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| DeptID                                     | Description                      | 1407             | 1408           | 1409           | 1410           | 1411         | 1413         | 1414         | 1417            | 1418             | 1419          | 1499            | 1501           | 1502          | 1504            | 1520             | 1521           |
|  | Equipment & S                    | Office and Equip | Security Expen | Safety and Hea | Printing Expen | Co Dues/Fees | Co Dues/Fees | Co Dues/Fees | Office Rent/Lea | Filing Fees/Incl | MEALS for Bus | Other Office Ex | Ins General Li | Ins Directors | Aviation Liabil | Fiduciary Liabil | Crime Insuranc |
| 4290                                       | IT Ent Fr Applications           |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4014                                       | Corporate Services - 20W9th      | 18,917           | 148,483        | 87,215         | 7,925          | 19,047       | 180          | 35           | 42              | 4,509            | 1,439         | 196,237         | 225            |               |                 |                  |                |
| 4010                                       | Corporate Services - Raytown     | 18,991           | 78,241         | 45,048         | 1,821          | 145          |              |              | 215,917         |                  | 427           | 60,635          |                |               |                 |                  |                |
| 4015                                       | Corp Svcs-1815 Capitol           | 13,945           | 22,180         | 32,274         | 664            | 657          |              |              | 56,967          |                  | 52            | 52,550          |                |               |                 |                  |                |
| 4246                                       | IT Assets - Raytown CC/CAD       |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4250                                       | IT Assets - PeopleSoft           |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4251                                       | IT Assets - Frame                |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4252                                       | IT Assets - UED                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4253                                       | IT Assets - UED                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4255                                       | IT Assets - HRMS                 |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4256                                       | IT Assets - PowerPlant           |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4257                                       | IT Assets - Work Management      |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4258                                       | IT Assets - SCADA/Other UED-UFS  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4262                                       | IT Assets - Gnd                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4289                                       | IT Assets - ESF                  |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4308                                       | IT Assets                        |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4309                                       | Chief Executive Officer          |                  |                |                |                | 2,353        |              |              | 21,492          |                  |               | 219             | 3,252          |               |                 |                  |                |
| 4331                                       | Gen Counsel & Corp Secretary     |                  |                |                |                | 1,880        |              |              |                 | 1,988            |               | 44              | 9,373          |               |                 |                  |                |
| 4032                                       | Strategic Initiative             |                  |                |                |                | 1            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4035                                       | Chief Financial Officer          |                  |                |                |                | 759          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4040                                       | Chairman                         |                  |                |                |                | 1,351        |              |              | 9,266           |                  |               |                 |                |               |                 |                  |                |
| 4041                                       | Supplier Diversity Group         |                  |                |                |                | 293          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4042                                       | Strategic Planning & Analysis    |                  |                |                |                | 0            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4043                                       | Board of Directors Management    |                  |                |                |                | 851          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4090                                       | Environmental                    |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4100                                       | Cap Struct & Analysis - Domestic |                  |                |                |                | (824)        |              |              | 31              |                  |               |                 |                |               |                 |                  |                |
| 4120                                       | External Communications          |                  |                |                |                | 80,904       |              |              | 5,025           |                  |               |                 |                |               |                 |                  |                |
| 4130                                       | Treasury                         |                  | 247            |                |                | 5,576        | 3,454        |              |                 | 15               |               |                 |                |               |                 |                  |                |
| 4131                                       | Records Management               |                  |                |                |                | 105          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4132                                       | Investor/Shareholder Relations   |                  |                | 266            |                | 29,169       | 1,508        |              | 20              |                  |               |                 |                |               |                 |                  |                |
| 4140                                       | Risk Solutions                   |                  |                |                |                | 769          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4150                                       | Office of the CFO                |                  |                |                |                | 97           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4151                                       | Credit Risk Management           |                  |                |                |                | 10           |              | 4,148        | 240             |                  |               |                 |                |               |                 |                  |                |
| 4175                                       | Accounts Payable                 |                  |                |                |                | 3,232        |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4177                                       | General Ledger                   |                  |                |                |                | 7            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4179                                       | Payroll                          |                  |                |                |                | 3,148        |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4183                                       | Corp Financial Reporting         |                  |                |                |                | 22,312       | 987          |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4185                                       | Tax                              |                  |                |                |                | 266          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4186                                       | Risk Assessment & Audit Svcs     |                  |                |                |                | 13           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4188                                       | ESF Financial Management         |                  |                |                |                | 17           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4190                                       | PeopleSoft Reporting             |                  |                |                |                | 25           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4191                                       | Systems Administration           |                  |                |                |                | 379          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4192                                       | Tax - Property Team              |                  |                |                |                |              |              | 128          |                 |                  |               |                 |                |               |                 |                  |                |
| 4194                                       | Tax - Income Team                |                  |                |                |                | 151          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4218                                       | Benefits Administration          |                  |                |                |                | 184          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4220                                       | Compensation Administration      |                  |                |                |                | 399          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4222                                       | Organization Effectiveness       |                  |                |                |                | 48           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4223                                       | HR Executive                     |                  |                |                |                | 282          |              |              | 8               |                  |               |                 |                |               |                 |                  |                |
| 4224                                       | Diversity                        |                  |                |                |                | 83           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4228                                       | HR-ESF                           |                  |                |                |                | 373          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4229                                       | HR People Center                 |                  |                |                |                | 95           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4236                                       | Business Risk Solutions          |                  |                |                |                | 8            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4259                                       | Web Ent Support Team             |                  |                |                |                | 4            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4268                                       | Ent Client / Server Services     |                  |                |                |                | 4            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4273                                       | Ent Tech / Network Services      |                  |                | 118            |                | 4            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4274                                       | ESF Voice Services               |                  |                |                |                | 4            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4275                                       | Ent Information Centers          |                  |                |                |                | 79           |              | 25           |                 |                  |               |                 |                |               |                 |                  |                |
| 4285                                       | IT Business Services             |                  | 2,263          |                |                | 176          |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4292                                       | Ent Tech Support Ctr / Svcs      |                  |                |                |                | 22           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4293                                       | IT Ent HR Applications           |                  |                |                |                | 6            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4305                                       | Ent Architecture Support Team    |                  |                |                |                | 5            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4306                                       | Ent Data Management              |                  |                |                |                | 6            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4473                                       | UCU Accounting Accruals          |                  |                |                |                | 31           |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 6347                                       | GMG IT Shared Assets             |                  |                |                |                | 5            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4404                                       | ESF Benefits Residual            |                  |                |                |                | 9            |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4499                                       | TransUCU Residual Transfer       |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| 4060                                       | Public Affairs                   |                  |                |                |                |              |              |              |                 |                  |               |                 |                |               |                 |                  |                |
| Grand Total                                |                                  | 74,296           | 249,539        | 164,537        | 10,410         | 174,491      | 10,365       | 36,155       | 277,393         | 1,404            | 7,853         | 1,995,696       | 238            | 1,532         | 30              | 1,532            | 6              |

| Regulatory Business Unit - MPS             |                                 |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
|--|---------------------------------|---------------------|----------------|----------------|---------------|--------------|-------------|---------|---------------|--------------|----------|--------------|------------------|-------|-------|----------|-----------------|
| Statement of ESF Allocated Charges by Dept |                                 |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 12 Months Ended DECEMBER 31, 2002          |                                 |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| Name1                                      | ESF                             |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| Sum of Sum                                 | Total Amt                       |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| DeptID                                     | Description                     | 1529                | 1600           | 1601           | 1602          | 1603         | 1604        | 1605    | 1606          | 1609         | 1701     | 1702         | 1703             | 1704  | 1705  | 1706     | 1707            |
|  |                                 | Insurance for V Air | Transportation | Rental Car Exp | Mileage Reimb | Parking Fees | MEALS - 50% | Lodging | Entertainment | Other Travel | Uniforms | FICA (OASDI) | Health Insurance | FUTA  | SUTA  | Medicare | Other Payroll T |
| 4290                                       | IT Ent Fin Applications         |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4010                                       | Corporate Services - 20W/9th    | 150                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4014                                       | Corporate Services - Raytown    | (68)                |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4015                                       | Corp Svcs 1815 Capital          |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4236                                       | IT Assets - Paylovrnt C/CAD     | 539                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4230                                       | IT Assets - Peoplesoft          |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4251                                       | IT Assets - Fame                |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4253                                       | IT Assets - UED                 |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4255                                       | IT Assets - HRMS                |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4256                                       | IT Assets - PowerPlant          |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4257                                       | IT Assets - Work Management     |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4258                                       | IT Assets SCADA/Other UED/LUPS  |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4262                                       | IT Assets-Cad                   |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4269                                       | IT Assets ESF                   |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4308                                       | IT Assets                       |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4030                                       | Chief Executive Officer         | 33,690              |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4031                                       | Gen Counsel & Corp Secretary    | 9,290               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4032                                       | Strategic Initiatives           | 376                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4035                                       | Chief Financial Officer         | 934                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4040                                       | Chairman                        | 10,113              |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4041                                       | Supplier Diversity Group        | 204                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4042                                       | Strategic Planning & Analysis   | 651                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4043                                       | Board of Directors Management   | 6,032               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4090                                       | Environmental                   |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4100                                       | Comp Street & Analysis Domestic | 46                  |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4120                                       | External Communications         | 71                  |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4130                                       | Treasury                        | 4,097               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4131                                       | Records Management              | 48                  |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4132                                       | Investor/Shareholder Relations  | 48                  |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4140                                       | Risk Solutions                  | 3,508               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4140                                       | Office of the CFO               | 4,152               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4151                                       | Credit Risk Management          | 1,445               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4175                                       | Accounts Payable                | 899                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4177                                       | General Ledger                  |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4179                                       | Payroll                         | 104                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4183                                       | Corp Financial Reporting        | 1,253               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4185                                       | Tax                             | 308                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4186                                       | Risk Assessment & Audit SVF     | 302                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4188                                       | ESF Financial Management        | 199                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4190                                       | PeopleSoft Reporting            | 26                  |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4191                                       | Systems Administration          | 360                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4192                                       | Tax Property Team               |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4194                                       | Tax Income Team                 | 77                  |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4219                                       | Benefits Administration         | 856                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4220                                       | Compensation Administration     | 342                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4222                                       | Organization Effectiveness      |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4223                                       | HR Executive                    | 672                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4224                                       | Diversity                       | 485                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4228                                       | Hr ESF                          | 144                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4229                                       | HR People Center                | 251                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4236                                       | Business Risk Solutions         | 482                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4259                                       | Web Ent Support Team            | 305                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4268                                       | Ent Client / Server Services    | 1,489               |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4273                                       | Ent Tech / Network Services     | 487                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4274                                       | ESF Voice Services              | 487                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4275                                       | Ent Information Centers         | 526                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4295                                       | IT Business Services            | 523                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4293                                       | Ent Tech Support Ctr / Svcs     | 154                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4305                                       | Ent HR Applications             | 124                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4306                                       | Ent Architecture Support Team   | 124                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4473                                       | Ent Data Management             | 124                 |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4473                                       | UCU Accounting Accruals         |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4404                                       | ESF Shared Assets               |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4404                                       | ESF Benefits Residual           |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4409                                       | TransUCU PostPaid Transfer      |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| 4460                                       | Public Affairs                  |                     |                |                |               |              |             |         |               |              |          |              |                  |       |       |          |                 |
| Grand Total                                |                                 | 47                  | 1,936,616      | 4,811          | 4,051         | 565          | 30,874      | 37,184  | 4,658         | 3,285        | 539      | 188,784      | 1,545            | 4,829 | 1,612 | 123,505  | (148,252)       |

| Regulatory Business Unit - MPS             |                                |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
|--|--------------------------------|---------------|---------------|--------------|---------|---------------|----------------|-----------------|-------------------|-----------------|---------------|---------------|---------------|----------------|------------------|-----------------|--------|
| Statement of ESF Allocated Charges by Dept |                                |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 12 Months Ended DECEMBER 31, 2002          |                                |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| Name1                                      | ESF                            |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| Sum of Sum                                 | Total Amt                      |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| DupID                                      | Description                    | 1708          | 1709          | 1710         | 1711    | 1712          | 1713           | 1715            | 1716              | 1717            | 1718          | 1719          | 1723          | 1724           | 1725             | 1726            | 1727   |
|  |                                | Education/Gen | 401K Employer | Pension Empl | ESCP    | Non Qualified | Employee Gifts | Benefits Health | Benefits Life Int | Benefits Educat | Benefits ADAD | Benefits SFAS | Benefits Supp | Relocation Exp | Benefits Restric | Benefits LT & S |        |
| 4290                                       | IT Ent Frn Applications        | (1,672)       |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4010                                       | Corporate Services - 20W9th    | 2,185         |               |              |         |               |                | 44              |                   |                 |               |               |               |                |                  |                 |        |
| 4014                                       | Corporate Services - Raytown   | 358           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4015                                       | Corp Svcs-1815 Capitol         | 48            |               |              |         |               |                | 4               |                   |                 |               |               |               |                |                  |                 |        |
| 4246                                       | IT Assets - Raytown C/CAD      |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4250                                       | IT Assets - PeoplesSoft        |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4251                                       | IT Assets-Fame                 |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4253                                       | IT Assets - UED                |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4255                                       | IT Assets - HRMS               |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4256                                       | IT Assets - PowerPlant         |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4257                                       | IT Assets - Work Management    |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4258                                       | IT Assets SCADA/Other UED-UPS  |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4262                                       | IT Assets-Cad                  |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4269                                       | IT Assets ESF                  |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4308                                       | IT Assets                      |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4090                                       | Chief Executive Officer        | 35,024        |               |              |         | 4,598         | 383            |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4031                                       | Gen Counsel & Corp Secretary   | 36,730        |               |              |         | 480           |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4032                                       | Strategic Initiatives          |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4035                                       | Chief Financial Officer        |               |               |              |         |               | 17             |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4040                                       | Chairman                       | 194           |               |              |         | 6,439         | 411            |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4041                                       | Supplier Diversity Group       | 183           |               |              |         |               | 5              |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4042                                       | Strategic Planning & Analysis  |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4043                                       | Board of Directors Management  |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4090                                       | Environmental                  | 53            |               |              |         | 382           |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4100                                       | Cap Struct & Analysis-Domestic | 10            |               |              |         | 137           |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4120                                       | External Communications        | 10            |               |              |         | 148           |                |                 |                   |                 |               |               |               | 100            |                  |                 |        |
| 4130                                       | Treasury                       | 223           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4131                                       | Records Management             | 165           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4132                                       | Investor/Shareholder Relations | 615           |               |              |         |               | 87             |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4140                                       | Risk Solutions                 | 593           |               |              |         | 64            |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4150                                       | Office of the CFO              | 21,557        |               |              |         | 214           |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4151                                       | Credit Risk Management         | 258           |               |              |         |               | 2              |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4175                                       | Accounts Payable               | 41            |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4177                                       | General Ledger                 |               |               |              |         |               |                |                 |                   |                 |               |               |               | 91             |                  |                 |        |
| 4179                                       | Payroll                        | 125           |               |              |         |               | 3,356          |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4183                                       | Corp Financial Reporting       | 472           |               |              |         |               | 3,214          |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4185                                       | Tax                            | 357           |               |              |         |               | 70             |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4186                                       | Risk Assessment & Audit Svcs   | 521           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4188                                       | ESF Financial Management       | 347           |               |              |         | 13            |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4190                                       | PeopleSoft Reporting           |               |               |              |         |               |                |                 |                   |                 |               |               |               | 1              |                  |                 |        |
| 4191                                       | Systems Administration         |               |               |              |         |               | 1,823          |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4192                                       | Tax-Property Team              |               |               |              |         |               | 2,221          |                 |                   |                 |               |               |               | 87             |                  |                 |        |
| 4194                                       | Tax-Income Team                | 445           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4210                                       | Benefits Administration        | 315           |               |              |         | 46            |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4220                                       | Compensation Administration    | 212           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4222                                       | Organization Effectiveness     | 474           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4223                                       | HR Executive                   | 27,897        |               |              |         | 323           |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4224                                       | Diversity                      | 332           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4228                                       | Hr-Est                         | 1,245         |               |              |         | 536           |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4229                                       | HR People Center               | 1,541         |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4236                                       | Business Risk Solutions        | 450           |               |              |         |               | 14             |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4259                                       | Web Em Support Team            | 1,312         |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4268                                       | Emt Client/Server Services     | 433           |               |              |         |               | 38             |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4273                                       | Emt Tech/Network Services      | 1,834         |               |              |         |               | 9              |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4274                                       | ESF Voice Services             | 40            |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4275                                       | Emt Information Centers        | 735           |               |              |         | 144           |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4285                                       | IT Business Services           | 1,386         |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4292                                       | Emt Tech Support Ctr / Svcs    | 729           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4293                                       | IT Em HRI Applications         | 1,734         |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4305                                       | Emt Architecture Support Team  |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4308                                       | Emt Data Management            | 501           |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4473                                       | UCU Accounting Accruals        |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4474                                       | UCU Accounting Accruals        |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4477                                       | UCU Accounting Accruals        |               |               |              |         |               |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4404                                       | ESF Benefits Recidual          |               |               |              |         | 186,238       |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4489                                       | TransUCU Recidual Transfer     |               |               |              |         | 178,557       |                |                 |                   |                 |               |               |               |                |                  |                 |        |
| 4060                                       | Public Affairs                 | 139,984       |               |              |         | 122,349       |                |                 |                   |                 |               |               |               |                |                  |                 |        |
|  | Grand Total                    | 139,984       | 178,093       | 122,349      | 166,238 | 12,988        | 15,098         | 383,701         | 39,100            | 9,811           | 17,442        | 47,802        | 2,246         | 23,093         | 404,520          | 1,241,254       | 66,871 |



| Regulatory Business Unit - MPS             |                                |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
|--|--------------------------------|----------------|---------------|----------------|-------------|---------------|------------|----------------|--------------|----------------|---------------|----------------|----------------|-----------------|----------------|-----------|-----------------|--------|
| Statement of ESF Allocated Charges by Dept |                                |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 12 Months Ended DECEMBER 31, 2002          |                                |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| Name                                       | ESF                            |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| Dept ID                                    | Description                    | 1730           | 1731          | 1798           | 1799        | 1800          | 1801       | 1802           | 1803         | 1804           | 1810          | 1811           | 1817           | 1819            |                |           |                 |        |
|  |                                | Benefits Grant | Benefits Empl | Long Term Incr | BENEFITS LO | Benefits Chgr | Legal Fees | Accounting Srv | Tax Services | Audit Services | Computer Fees | Transfer Agent | Consulting Fee | Benefit/Payroll | Directors Fees | Temp Empl | Ch-Line Service |        |
| 4290                                       | IT Ent Fr Applications         | 1,742          |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4010                                       | Corporate Services - 2000/09h  | 289            |               |                |             |               | 9,491      |                |              |                |               |                | 12,500         |                 |                |           |                 |        |
| 4014                                       | Corporate Services - Payroll   | 81             |               |                |             |               |            |                |              |                |               |                | 35,825         |                 |                |           |                 |        |
| 4015                                       | Corp Svcs-PA15 Capital         | 142            |               |                |             | (13)          |            |                |              |                |               |                | 15,155         |                 |                |           |                 | 1,594  |
| 4246                                       | IT Assets - Playtown C/CAD     |                |               |                |             |               |            |                |              |                |               |                | 5,243          |                 |                |           |                 |        |
| 4250                                       | IT Assets - PeopleSoft         |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4251                                       | IT Assets - Fane               |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4253                                       | IT Assets - UFD                |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4255                                       | IT Assets - HRMS               |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4256                                       | IT Assets - PowerPlant         |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4257                                       | IT Assets - Work Management    |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4258                                       | IT Assets - SCAD/Other UFD-UFS |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4262                                       | IT Assets - Ciel               |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4269                                       | IT Assets - ESF                | 119            |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4308                                       | IT Assets                      |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4030                                       | Chief Executive Officer        |                |               |                |             |               | 148,227    |                |              |                |               |                | 833            |                 |                |           |                 |        |
| 4031                                       | Gen Counsel & Corp Secretary   | 283            |               |                |             | 5,792         | 1,058      |                |              |                |               |                | 633            |                 |                |           |                 | 1,887  |
| 4032                                       | Strategic Initiatives          |                |               |                |             |               | 1,546      |                |              |                |               |                |                |                 |                |           |                 | 4,389  |
| 4035                                       | Chief Financial Officer        |                |               |                |             | (9,934)       | 20,282     |                |              |                |               |                | 1,173          |                 |                |           |                 | 1,106  |
| 4040                                       | Chairman                       | 439            |               |                |             | 20            | 64,718     |                |              |                |               |                | 12,469         |                 |                |           |                 | 44     |
| 4041                                       | Supplier Diversity Group       | 122            |               |                |             |               |            |                |              |                |               |                | 778            |                 |                |           |                 | 250    |
| 4042                                       | Strategic Planning & Analysis  |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 | 73     |
| 4043                                       | Board of Directors Management  |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 | 405    |
| 4090                                       | Environmental                  |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 | 2,024  |
| 4100                                       | Cap Struct & Analysis Domestic | 4              |               |                |             |               | 3,519      |                |              |                |               |                | 2,099          |                 |                |           |                 | 2,024  |
| 4120                                       | External Communications        | 204            |               |                |             | (40)          | 10,817     |                |              |                |               |                | 5,550          |                 |                |           |                 | 10,267 |
| 4130                                       | Treasury                       |                |               |                |             |               | 20,379     |                |              |                |               |                | 3,974          |                 |                |           |                 | 2,041  |
| 4131                                       | Records Management             |                |               |                |             |               | 5,188      |                |              |                |               |                | 92             |                 |                |           |                 | 2,565  |
| 4132                                       | Investor/Shareholder Relations | 226            |               |                |             |               | 1,612      |                |              |                |               |                | 6,745          |                 |                |           |                 | 25,347 |
| 4140                                       | Risk Solutions                 | 258            |               |                |             |               | 2          |                |              |                |               |                | 11,473         |                 |                |           |                 |        |
| 4150                                       | Office of the CFO              |                |               |                |             |               | 6,012      |                |              |                |               |                | 821            |                 |                |           |                 | 243    |
| 4151                                       | Credit Risk Management         | 49             |               |                |             |               | 1,525      |                |              |                |               |                | 1,840          |                 |                |           |                 | 18     |
| 4175                                       | Accounts Payable               | 2,324          |               |                |             |               |            |                |              |                |               |                | 2,385          |                 |                |           |                 | 20,533 |
| 4177                                       | General Ledger                 | 179            |               |                |             |               |            |                |              |                |               |                | 2,385          |                 |                |           |                 |        |
| 4179                                       | Payroll                        | 31             |               |                |             |               |            |                |              |                |               |                | 884            |                 |                |           |                 | 939    |
| 4183                                       | Corp Financial Reporting       | 79             |               |                |             |               | 247        |                |              |                |               |                | 613,413        |                 |                |           |                 |        |
| 4185                                       | Tax                            | 142            |               |                |             |               |            |                |              |                |               |                | 1,173          |                 |                |           |                 |        |
| 4186                                       | Risk Assessment & Audit Svc    |                |               |                |             |               |            |                |              |                |               |                | 1,533          |                 |                |           |                 |        |
| 4188                                       | ESF Financial Management       | 387            |               |                |             |               |            |                |              |                |               |                | 2,138          |                 |                |           |                 |        |
| 4190                                       | PeopleSoft Reporting           | 287            |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4191                                       | Systems Administration         | 752            |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4192                                       | Tax - Property Team            |                |               |                |             |               |            |                |              |                |               |                | 1,841          |                 |                |           |                 |        |
| 4194                                       | Tax - Income Team              |                |               |                |             |               |            |                |              |                |               |                | 1,551          |                 |                |           |                 |        |
| 4219                                       | Benefits Administration        | 12             |               |                |             |               |            |                |              |                |               |                | 846            |                 |                |           |                 |        |
| 4220                                       | Compensation Administration    | 248            |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4222                                       | Organization Administration    | 58             |               |                |             |               |            |                |              |                |               |                | 37,657         |                 |                |           |                 |        |
| 4223                                       | HR Executive                   | 3              |               |                |             |               |            |                |              |                |               |                | 5,837          |                 |                |           |                 |        |
| 4224                                       | Diversity                      |                |               |                |             |               |            |                |              |                |               |                | 873            |                 |                |           |                 |        |
| 4228                                       | HR Svc                         | 3              |               |                |             |               |            |                |              |                |               |                | 1,612          |                 |                |           |                 |        |
| 4229                                       | HR People Center               | 604            |               |                |             |               |            |                |              |                |               |                | 2,020          |                 |                |           |                 | 1,132  |
| 4236                                       | Business Risk Solutions        |                |               |                |             |               |            |                |              |                |               |                | 4,498          |                 |                |           |                 |        |
| 4259                                       | Web Ent Support Team           | 145            |               |                |             |               |            |                |              |                |               |                | 1,197          |                 |                |           |                 |        |
| 4268                                       | Ent Client / Server Services   | 62             |               |                |             |               |            |                |              |                |               |                | 1,716          |                 |                |           |                 |        |
| 4273                                       | Ent Tech / Network Services    | 14             |               |                |             |               |            |                |              |                |               |                | 613            |                 |                |           |                 | 274    |
| 4274                                       | ESF Voice Services             | 83             |               |                |             |               |            |                |              |                |               |                | 1,628          |                 |                |           |                 | 190    |
| 4275                                       | Ent Information Centers        |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 | 31,000 |
| 4295                                       | IT Business Services           | (428)          |               |                |             |               |            |                |              |                |               |                | 2,057          |                 |                |           |                 | 1,313  |
| 4296                                       | Ent Tech Support Ctr / Svcs    |                |               |                |             |               |            |                |              |                |               |                | 2,175          |                 |                |           |                 | 249    |
| 4293                                       | IT Ent HR Applications         | 435            |               |                |             |               |            |                |              |                |               |                | 3,330          |                 |                |           |                 | 2,143  |
| 4305                                       | Ent Architecture Support Team  |                |               |                |             |               |            |                |              |                |               |                | 1,319          |                 |                |           |                 |        |
| 4306                                       | Ent Data Management            | 306            |               |                |             |               |            |                |              |                |               |                | 2,418          |                 |                |           |                 |        |
| 4473                                       | UCU Accounting Accounts        |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 6347                                       | GHG IT Shared Assets           |                |               |                |             |               |            |                |              |                |               |                | 1,007          |                 |                |           |                 |        |
| 4404                                       | ESF Benefits Residual          |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4499                                       | TransUCU Residual Transfer     |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| 4060                                       | Public Affairs                 |                |               |                |             |               |            |                |              |                |               |                |                |                 |                |           |                 |        |
| Grand Total                                |                                | 9,643          | (53,302)      | (34,230)       | (980,939)   | 2,373         | 345,378    | 284,430        | 175,356      | 695,699        | 890           | 158,477        | 139,907        | 890             | 158,477        | 59,279    |                 | 34,292 |

| Regulatory Business Unit - MPS             |                                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
|--|---------------------------------|-------------------------|-------------------------|--------------------------------|---------------------|--------|---------------|-------------|----------------|---------------|----------------|-----------------|--------------|--------------|----------------|--------------|--------------|
| Statement of ESP Allocated Charges by Dept |                                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 12 Months Ended DECEMBER 31, 2002          |                                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| Name                                       | ESF                             | 1821                    | 1822                    | 1823                           | 1824                | 1828   | 1899          | 1900        | 1904           | 1905          | 1906           | 1907            | 1908         | 1999         | 2000           | 2100         | 2200         |
|  |                                 | Cont'l Payment<br>(431) | Cont'l Payment<br>(431) | Broker Instrmnt<br>Party Incur | 1824<br>Party Incur | 1828   | Other Outside | Magaz/Newsp | Business Gifts | Business Prom | Promotional Ex | Internet Advert | Trade Show/C | Other Advert | Depreciation/D | Amortization | Property Tax |
| Sum of Sum Total Amt                       |                                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4290                                       | IT Ent Pn Applications          |                         |                         |                                |                     |        | 7             |             |                |               |                |                 |              |              |                |              |              |
| 4010                                       | Corporate Services - 20W/9th    | 11,330                  | 566                     |                                |                     | 15,529 | 4,945         |             |                |               |                | 703             |              |              | 369,765        |              | 133,050      |
| 4014                                       | Corporate Services - Raytown    | 7,131                   | 18,814                  |                                |                     | 8,377  | 1,312         |             |                |               |                | 3,476           |              | 70           | 110,703        | 110,723      |              |
| 4015                                       | Corp Svcs-1815 Capitol          | 1,395                   | 575                     |                                |                     | 2,299  | 150           |             |                |               |                |                 |              |              | 15,986         | 52,763       |              |
| 4246                                       | IT Assets - Raytown C/CAD       |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 364,703        |              |              |
| 4250                                       | IT Assets - Peoplesoft          |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 728,876        |              |              |
| 4251                                       | IT Assets - Ferie               |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 324,860        |              |              |
| 4253                                       | IT Assets - UFD                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 68,151         |              |              |
| 4255                                       | IT Assets - HRMS                |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 43,642         |              |              |
| 4256                                       | IT Assets - PowerPlant          |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 64,520         |              |              |
| 4257                                       | IT Assets - Work Management     |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 137,751        |              |              |
| 4258                                       | IT Assets - SCADA/Other UED/UPS |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 249,910        |              |              |
| 4262                                       | IT Assets - Cad                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 459,468        |              |              |
| 4283                                       | IT Assets - ESF                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              | 19,558         |              |              |
| 4308                                       | IT Assets                       |                         |                         |                                |                     |        | 13,339        |             |                |               |                | 9,803           |              |              |                |              |              |
| 4300                                       | Chief Executive Officer         |                         |                         |                                |                     |        | 15,462        |             | 11             |               |                | 436             |              |              |                |              |              |
| 4031                                       | Gen Counsel & Corp Secretary    | 18                      |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4032                                       | Strategic Initiative            |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4035                                       | Chief Financial Officer         |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4040                                       | Chairman                        |                         |                         |                                |                     |        | 53,451        | 720         | 24             |               |                | 483             |              |              |                |              |              |
| 4041                                       | Supplier Diversity Group        |                         |                         |                                |                     |        | 1,469         |             | 44             |               |                | 1,053           |              |              |                |              |              |
| 4042                                       | Strategic Planning & Analysis   |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4043                                       | Board of Directors Management   |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4090                                       | Environmental                   |                         |                         |                                |                     |        | 7,262         |             | 1,920          |               |                | 1,016           |              |              |                |              |              |
| 4100                                       | Cap Struct & Analysis-Domestic  |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4120                                       | External Communications         | 1,085                   |                         |                                |                     |        |               | 21,186      |                |               |                |                 |              |              |                |              |              |
| 4130                                       | Treasury                        |                         |                         |                                |                     |        |               |             |                | 318           |                | 1,450           |              |              |                |              |              |
| 4131                                       | Records Management              |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4132                                       | Investor/Shareholder Relations  |                         |                         |                                |                     |        | 39,414        |             | 392            | 2,103         |                | 477             | 201          | 4,956        | 1,240          |              |              |
| 4140                                       | Risk Solutions                  | 31                      |                         | 175                            | 3,414               |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4150                                       | Office of the CFO               |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4151                                       | Credit Risk Management          |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4175                                       | Accounts Payable                |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4177                                       | General Ledger                  |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4179                                       | Payroll                         |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4183                                       | Corp Financial Reporting        |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4185                                       | Tax                             |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4186                                       | Risk Assessment & Audit Svcs    |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4188                                       | ESF Financial Management        |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4190                                       | PeopleSoft Reporting            |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4191                                       | Systems Administration          | 1,944                   |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4192                                       | Tax-Property Team               |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4194                                       | Tax-Income Team                 |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4219                                       | Benefits Administration         |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4220                                       | Compensation Administration     |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4222                                       | Organization Effectiveness      |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4223                                       | HR Executive                    |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4224                                       | Diversity                       |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4228                                       | HR-Es                           |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4229                                       | HR People Center                |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4236                                       | Business Risk Solutions         |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4259                                       | Web Ent Support Team            |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4268                                       | Ent Client / Server Services    | 746                     |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4273                                       | Ent Tech / Network Services     | 32,165                  | 2,863                   |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4274                                       | ESF Voice Services              |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4275                                       | Ent Information Centers         | 162                     | 301                     |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4285                                       | IT Business Services            |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4292                                       | Ent Tech Support Ctr / Svcs     |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4293                                       | IT Ent HR Applications          | 406                     |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4305                                       | Ent Architecture Support Team   |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4306                                       | Ent Data Management             |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4473                                       | UCU Accounting Accounts         | 3,483                   |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4404                                       | TransUCU Fractural Transfer     |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| 4489                                       | Public Affairs                  |                         |                         |                                |                     |        |               |             |                |               |                |                 |              |              |                |              |              |
| Grand Total                                |                                 | 60,573                  | 23,217                  | 175                            | 3,414               | 28,205 | 534,109       | 22,967      | 1,800          | 2,421         | 19,146         | 201             | 6,008        | 1,310        | 3,722,322      | 163,487      | 158,773      |



| Regulatory Business Unit - MPS             |                                 |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
|--|---------------------------------|-----------------|---------------|-------------|----------------|-------------------|---------------|---------------|---------------|----------------|----------------|-----------------|----------------|----------------|----------------|--------------|--------------|
| Statement of ESF Allocated Charges by Dept |                                 |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 12 Months Ended DECEMBER 31, 2002          |                                 |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| Name1                                      | ESF                             |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| Sum of Sum                                 | Total Amt                       |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| DeptID                                     | Description                     | 2202            | 2210          | 2299        | 2400           | 2401              | 2402          | 2489          | 2500          | 2502           | 2503           | 2599            | 2603           | 2605           | 2607           | 2610         | 2611         |
|  |                                 | City/County Tel | Real & Person | Other Taxes | Charitable Con | Political Contrib | Social & Comm | Other Contrib | Bank and Cred | ARR Sales Prog | Insurance Bond | Other Financial | General Liabli | Property Damag | Auto Liability | Workers Comp | Workers Comp |
|  |                                 | (159,884)       |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4290                                       | IT Ent Fr Applications          |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4010                                       | Corporate Services - 20W9th     |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4015                                       | Corporate Services - Raytown    |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4246                                       | Corp Svcs-1815 Capital          |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4250                                       | IT Asses - Raytown,CCCAD        |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4251                                       | IT Asses - Peoplesoft           |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4253                                       | IT Asses-Parma                  |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4255                                       | IT Asses - UED                  |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4256                                       | IT Asses - HRMS                 |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4257                                       | IT Asses - PowerPlant           |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4258                                       | IT Asses - Work Management      |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4262                                       | IT Asses-SCADA/Other UED-LUPS   |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4269                                       | IT Asses-Cad                    |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4269                                       | IT Asses ESF                    |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4269                                       | IT Asses                        |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4030                                       | Chief Executive Officer         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4031                                       | Gen Counsel & Corp Secretary    |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4032                                       | Strategic Initiatives           |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4035                                       | Chief Financial Officer         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4040                                       | Chairman                        |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4041                                       | Supplier Diversity Group        |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4042                                       | Strategic Planning & Analysis   |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4043                                       | Board of Directors Management   |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4090                                       | Environmental                   |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4100                                       | Cap. Struct & Analysis-Domestic |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4120                                       | External Communications         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4130                                       | Treasury                        |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4131                                       | Records Management              |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4132                                       | Investor/Shareholder Relations  |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4140                                       | Risk Solutions                  |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4150                                       | Office of the CFO               |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4151                                       | Credit Risk Management          |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4175                                       | Accounts Payable                |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4177                                       | General Ledger                  |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4179                                       | Payroll                         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4183                                       | Corp Financial Reporting        |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4185                                       | Tax                             |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4186                                       | Risk Assessment & Audit Svcs    |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4188                                       | ESF Financial Management        |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4190                                       | PeopleSoft Reporting            |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4191                                       | Systems Administration          |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4192                                       | Tax Property Team               |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4194                                       | Tax Income Team                 |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4219                                       | Benefits Administration         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4220                                       | Compensation Administration     |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4222                                       | Organization Effectiveness      |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4223                                       | HR Executive                    |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4224                                       | Diversity                       |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4228                                       | HR-ESF                          |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4229                                       | HR People Center                |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4236                                       | Business Risk Solutions         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4238                                       | Web Ent Support Team            |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4268                                       | Ent Client / Server Services    |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4273                                       | Ent Tech / Network Services     |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4274                                       | ESF Voice Services              |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4275                                       | Ent Informalton Centers         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4285                                       | IT Business Support             |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4292                                       | Ent Tech Support Ctr / Svcs     |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4293                                       | IT Ent HR Applications          |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4305                                       | Ent Architecture Support Team   |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4308                                       | Ent Data Management             |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4473                                       | UCU Accounting Accruals         |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 6347                                       | GNG IT Shared Asses             |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4404                                       | ESF Benefits Residual           |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4409                                       | TransUCU Residual Transfer      |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| 4060                                       | Public Affairs                  |                 |               |             |                |                   |               |               |               |                |                |                 |                |                |                |              |              |
| Grand Total                                |                                 | (159,884)       | 196           |             | 37             | 4,470             | 13,468        | 312           | 2,274         | 60,442         | 56,865         | 10              | 16,726         | 405,151        | (405)          | 13,800       | 24,341       |

| Regulatory Business Unit - MPS             |                                  |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
|--|----------------------------------|---------------|--------------------------------|---------------------------------|--|-------------|-------|----------------|----------------|-----------|---------|--------------|---------------|-----------------|-----------|--------|-----------------|
| Statement of ESF Allocated Charges by Dept |                                  |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 12 Months Ended DECEMBER 31, 2002          |                                  |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| Name                                       | ESF                              |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| Sum of Sum Total Amt                       |                                  |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| DupID                                      | Description                      | 2700          | 2701                           | 2702                            | 2704   | 2706        | 2799  | 2901           | 3000           | 3002      | 3099    | 3300         | 3301          | 3302            | 3303      | 3304   | 3305            |
|  |                                  | Vehicles Fuel | Vehicle Maint & Vehicles Insur | Vehicles Maint & Vehicles Insur | Vehicles Rent & Vehicle Maint & Vehicles Other | Retirements | AFUDC | Capital Charge | Other Interest | Interview | Expert  | Outplacement | Job Placement | College Recruit | Diversity | Export | Career Fair Exp |
| 4290                                       | IT Ent Fin Applications          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4010                                       | Corporate Services - 20W9th      |               | 54                             |                                 | 88   |             | 2,071 | 782,657        |                |           |         |              |               |                 |           |        |                 |
| 4014                                       | Corporate Services - Raytown     |               |                                |                                 |  | 8           | 9,041 | 221,774        |                |           |         |              |               |                 |           |        |                 |
| 4015                                       | Corp Svcs-1815 Capital           | 37            |                                |                                 | 173  |             | 731   | 36,645         |                |           |         |              |               |                 |           |        |                 |
| 4246                                       | IT Assets - Raytown CIO/CAO      |               |                                |                                 |  |             |       | 186,718        |                |           |         |              |               |                 |           |        |                 |
| 4250                                       | IT Assets - PeopleSoft           |               |                                |                                 |  |             |       | 381,547        |                |           |         |              |               |                 |           |        |                 |
| 4251                                       | IT Assets - FAME                 |               |                                |                                 |  |             |       | 181,046        |                |           |         |              |               |                 |           |        |                 |
| 4253                                       | IT Assets - UED                  |               |                                |                                 |  |             |       | 429,520        |                |           |         |              |               |                 |           |        |                 |
| 4255                                       | IT Assets - HRMS                 |               |                                |                                 |  |             |       | 34,962         |                |           |         |              |               |                 |           |        |                 |
| 4256                                       | IT Assets - PowerPlant           |               |                                |                                 |  |             |       | 22,637         |                |           |         |              |               |                 |           |        |                 |
| 4257                                       | IT Assets - Work Management      |               |                                |                                 |  |             |       | 32,666         |                |           |         |              |               |                 |           |        |                 |
| 4258                                       | IT Assets - SCADA/Other UED-LUPS |               |                                |                                 |  |             |       | 131,593        |                |           |         |              |               |                 |           |        |                 |
| 4262                                       | IT Assets - Cid                  |               |                                |                                 |  |             |       | 135,114        |                |           |         |              |               |                 |           |        |                 |
| 4269                                       | IT Assets - ESF                  |               |                                |                                 |  |             | (767) | 274,916        |                |           |         |              |               |                 |           |        |                 |
| 4030                                       | Chief Executive Officer          | 6             |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4031                                       | Gen Counsel & Corp Secretary     | 10            |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4032                                       | Strategic Initiatives            |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4035                                       | Chief Financial Officer          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4040                                       | Chairman                         | 6             |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4041                                       | Chairman                         | 5             |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4042                                       | Supplier Diversity Group         |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4043                                       | Strategic Planning & Analysis    |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4090                                       | Board of Directors Management    |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4090                                       | Environmental                    |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4100                                       | Cap Struct & Analysis Domestic   |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4120                                       | External Communications          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4130                                       | Treasury                         |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4131                                       | Records Management               |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4132                                       | Investor/Shareholder Relations   |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4140                                       | Office of the CFO                | 40            |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4150                                       | Office of the CFO                | 5             |                                |                                 | 331  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4151                                       | Credit Risk Management           | 1             |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4175                                       | Accounts Payable                 |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4177                                       | General Ledger                   |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4179                                       | Payroll                          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4183                                       | Corp Financial Reporting         |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4185                                       | Tax                              |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4186                                       | Risk Assessment & Audit Svcs     |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4188                                       | ESF Financial Management         |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4190                                       | PeopleSoft Reporting             |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4191                                       | Systems Administration           |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4192                                       | Tax-Property Team                |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4194                                       | Tax-Income Team                  |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4219                                       | Benefits Administration          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4220                                       | Compensation Administration      |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4222                                       | Organization Effectiveness       |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4223                                       | HR Executive                     |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4224                                       | Diversity                        |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4226                                       | HR-Est                           |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4229                                       | HR People Center                 |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4256                                       | Business Risk Solutions          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4259                                       | Web Ent Support Team             |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4268                                       | Ent Client / Server Services     |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4273                                       | Ent Tech / Network Services      |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4274                                       | ESF Voice Services               |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4275                                       | Ent Information Centers          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4285                                       | IT Business Services             |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4292                                       | Ent Tech Support Ctr / Svcs      |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4293                                       | IT Ent HR Applications           |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4306                                       | Ent Architecture Support Team    |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4473                                       | UCU Accounting Accruals          |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 6347                                       | GNP IT Shared Assets             |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4404                                       | ESF Benefits Residual            |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4499                                       | Trans/UCU Residual Transfer      |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| 4060                                       | Public Affairs                   |               |                                |                                 |  |             |       |                |                |           |         |              |               |                 |           |        |                 |
| Grand Total                                |                                  | 141           | 87                             | 23                              | 592  | 9           | 2     | (456)          | 14,622         | 2,872,309 | 897,608 | 63,032       | 2,212         | 629             | 56        | 5,197  | 10              |

| Regulatory Business Unit -- MPS            | 3306         | 3307           | 3399         | 3403             | 3405          | 3504           | 9005        | 9100            | 9102           | 9103       | 9104       | 9106          | 9112            | 9113            | 9114          | 9115           |
|--|--------------|----------------|--------------|------------------|---------------|----------------|-------------|-----------------|----------------|------------|------------|---------------|-----------------|-----------------|---------------|----------------|
| Statement of ESF Allocated Charges by Dept | New Employee | Search Firm Ag | Other Person | Aircraft Charter | Ground Transp | Coal for Gener | A&G Loading | Payroll Taxes L | Benefits Loadi | COMPENSATE | COMPENSATE | P/R Tax Loadi | Incentive Loadi | Incentive Loadi | P/R Tax Loadi | Clearing 18400 |
| Name 1 ESF                                 |              |                |              |                  |               |                |             |                 |                |            |            |               |                 |                 |               |                |
| Sum of Sum Total Airt                      |              |                |              |                  |               |                |             |                 |                |            |            |               |                 |                 |               |                |
| 4290 IT Ent Fin Applications               |              |                |              |                  |               |                |             | 7,306           | 31,368         | (11,002)   | (4,674)    | 1             | 20              |                 |               |                |
| 4010 Corporate Services - 20Wgth           |              |                |              |                  | 235           |                |             | 12,820          | 15,608         | (24,806)   | (10,457)   | 1             | 11              |                 |               |                |
| 4014 Corporate Services - Raytown          |              |                |              |                  |               |                |             | 1,614           | 5,423          | (6,922)    | (4,10)     | 0             | 0               |                 |               |                |
| 4015 Corp Svcs-1815 Capitol                |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4246 IT Asssils - Raytown CC/CAD           |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4250 IT Asssils - PeoplesSoft              |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4251 IT Asssils-Fame                       |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4252 IT Asssils - UED                      |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4255 IT Asssils - HHMS                     |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4256 IT Asssils - PowerPlant               |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4257 IT Asssils - Work Management          |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4258 IT Asssils-SCADA/Other UED UPS        |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4262 IT Asssils Card                       |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4269 IT Asssils ESF                        |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4308 IT Asssils                            |              |                |              |                  |               |                |             | 1,272           | 4,273          | (4,48)     | (1)        | 0             | 0               |                 |               |                |
| 4030 Chief Executive Officer               |              |                |              | 3,972            | 1,597         |                |             | 9,640           | 31,368         | (11,002)   | (4,674)    | 1             | 20              |                 |               |                |
| 4031 Gen Counsel & Corp Secretary          |              |                |              |                  | 49            |                |             | 16,939          | 15,608         | (24,806)   | (10,457)   | 1             | 11              |                 |               |                |
| 4032 Strategic Initiatives                 |              |                |              |                  | 16            |                |             | 2,502           | 11,774         | (1,418)    | (6,922)    | 0             | 0               |                 |               |                |
| 4035 Chief Financial Officer               |              |                |              |                  | 107           |                |             | 3,459           | 12,228         | (836)      | (1,40)     | 0             | 0               |                 |               |                |
| 4040 Chairman                              |              |                |              |                  | 5,958         |                |             | 15,255          | 50,810         | (407)      | (173)      | 2             | 34              |                 |               |                |
| 4041 Supplier Diversity Group              |              |                |              |                  |               |                |             | 2,582           | 8,336          | (4,291)    | (1,822)    | 0             | 0               |                 |               |                |
| 4042 Strategic Planning & Analysis         |              |                |              |                  |               |                |             | 1,244           | 4,162          | (799)      | (940)      | 0             | 7               |                 |               |                |
| 4043 Board of Directors Management         |              |                |              |                  | 131           |                |             | 39              | 132            | 76         | 32         | 0             | 0               |                 |               |                |
| 4090 Environmental                         |              |                |              |                  |               |                |             | 612             | 1,431          |            |            |               |                 |                 |               |                |
| 4100 Cap Strct & Analysis Domestic         |              |                |              |                  | 114           |                |             | 2,055           | 6,460          | (4,696)    | (1,995)    | 26            | 998             |                 |               |                |
| 4120 External Communications               |              |                |              |                  | 444           |                |             | 9,599           | 29,798         | (1,229)    | 522        | 2             | 23              |                 |               |                |
| 4130 Treasury                              |              |                |              |                  | 845           |                |             | 8,364           | 27,252         | (1,336)    | (667)      | 0             | 0               |                 |               |                |
| 4131 Records Management                    |              |                |              |                  | 58            |                |             | 1,107           | 3,717          | 606        | 257        | 0             | 0               |                 |               |                |
| 4132 Investor/Shareholder Relations        |              |                |              |                  | 176           |                |             | 4,180           | 13,952         | (1,404)    | (598)      | 1             | 15              |                 |               |                |
| 4140 Risk Solutions                        |              |                |              |                  | 70            |                |             | 6,821           | 22,059         | (1,835)    | (782)      | 0             | 0               |                 |               |                |
| 4150 Office of the CFO                     |              |                |              |                  | 93            |                |             | 1,871           | 6,003          | (2,559)    | (1,087)    | 0             | 0               |                 |               |                |
| 4151 Credit Risk Management                |              |                | 1,423        |                  | 27            |                |             | 1,177           | 3,607          | (2,782)    | (1,182)    | 0             | 0               |                 |               |                |
| 4175 Accounts Payable                      |              |                | 2,088        |                  |               |                |             | 6,984           | 23,373         | (77)       | (33)       | 0             | 0               |                 |               |                |
| 4177 General Ledger                        |              |                |              |                  |               |                |             | 3,737           | 11,869         | (0)        | (1)        | 0             | 0               |                 |               |                |
| 4179 Payroll                               |              |                | 1,706        |                  |               |                |             | 3,961           | 12,772         | 183        | 78         | 0             | 0               |                 |               |                |
| 4183 Corp Financial Reporting              |              |                |              | 402              | 27            |                |             | 3,370           | 11,316         | 891        | 379        | 1             | 19              |                 |               |                |
| 4185 Tax                                   |              |                |              |                  |               |                |             | 2,194           | 6,979          | (3,246)    | (1,379)    | 0             | 0               |                 |               |                |
| 4186 Risk Assessment & Audit Svcs          |              |                |              |                  | 4             |                |             | 6,408           | 20,495         | 789        | 335        | 20            | 222             |                 |               |                |
| 4188 ESF Financial Management              |              |                |              |                  |               |                |             | 3,080           | 9,323          | (347)      | (148)      | 0             | 0               |                 |               |                |
| 4190 PeoplesSoft Reporting                 |              |                |              |                  |               |                |             | 454             | 1,171          |            |            |               |                 |                 |               |                |
| 4191 Systems Administration                |              |                |              |                  |               |                |             | 4,113           | 13,464         | 361        | 153        | 0             | 0               |                 |               |                |
| 4192 Tax Property Team                     |              |                |              |                  |               |                |             | 2,153           | 7,241          | (831)      | (353)      | 0             | 0               |                 |               |                |
| 4194 Tax- Income Team                      |              |                |              |                  |               |                |             | 1,637           | 5,512          | 81         | 34         | 0             | 0               |                 |               |                |
| 4219 Benefits Administration               |              |                |              |                  | 42            |                |             | 2,586           | 7,305          | (251)      | (107)      | 0             | 0               |                 |               |                |
| 4220 Compensation Administration           |              |                |              |                  |               |                |             | 3,796           | 11,912         | (846)      | (361)      | 0             | 0               |                 |               |                |
| 4222 Organization Effectiveness            |              |                |              |                  |               |                |             | 1,359           | 4,255          | 59         | 25         | 0             | 0               |                 |               |                |
| 4223 HR Executive                          |              |                |              |                  | 31            |                |             | 2,815           | 6,700          | 0          | 0          | 0             | 0               |                 |               |                |
| 4224 Diversity                             |              |                |              |                  |               |                |             | 6,237           | 19,843         | (333)      | (141)      | 0             | 0               |                 |               |                |
| 4228 Hr. Est                               |              |                |              |                  |               |                |             | 1,468           | 4,038          | (442)      | (186)      | 0             | 0               |                 |               |                |
| 4228 HR Peoples Center                     |              |                | 1,383        |                  |               |                |             | 3,187           | 10,586         | (1,650)    | (701)      | 5             | 87              |                 |               |                |
| 4236 Business Risk Solutions               |              |                |              |                  |               |                |             | 2,450           | 8,134          | (1,054)    | (448)      | 0             | 0               |                 |               |                |
| 4259 Web Lnt Support Team                  |              |                |              |                  |               |                |             | 10,345          | 33,288         | 200        | 200        | 0             | 0               |                 |               |                |
| 4268 Ent Client / Server Services          |              |                |              |                  |               |                |             | 4,570           | 14,814         | (1,209)    | (614)      | (6)           | (131)           |                 |               |                |
| 4273 Ent Tech / Network Services           |              |                |              |                  |               |                |             | 6,821           | 20,577         | (1,735)    | (735)      | (6)           | (86)            |                 |               |                |
| 4274 ESF Voice Services                    |              |                |              |                  |               |                |             | 5,533           | 18,169         | 4,330      | 1,837      | 401           | 4,978           |                 |               |                |
| 4275 Ent Information Centers               |              |                |              |                  |               |                |             | 2,028           | 6,648          | (819)      | (819)      | 0             | 0               |                 |               |                |
| 4282 Ent Tech Support Ctr Svcs             |              |                |              |                  |               |                |             | 1,486           | 4,960          | (4,307)    | (1,830)    | 0             | 0               |                 |               |                |
| 4293 IT Ent HR Applications                |              |                |              |                  |               |                |             | 2,683           | 8,583          | (6,181)    | (28,187)   | 1,824         | 455,524         |                 |               |                |
| 4305 Ent Architecture Support Team         |              |                |              |                  |               |                |             | 4               | 17             | 3          | 14         | 0             | 9               |                 |               |                |
| 4473 UCU Accounting Accounts               |              |                |              |                  |               |                |             | 11,563          | 4              | 13         | 8          | 0             | 0               |                 |               |                |
| 4474 GNG IT Shared Assets                  |              |                |              |                  |               |                |             | 17              | 48             | 32         | 14         | 0             | 0               |                 |               |                |
| 4404 ESF Benefits Backual                  |              |                |              |                  |               |                |             | 17              | 48             | 32         | 14         | 0             | 0               |                 |               |                |
| 4499 TransUCU Backual Transfer             |              |                |              |                  |               |                |             | 17              | 48             | 32         | 14         | 0             | 0               |                 |               |                |
| 4060 Public Affairs                        |              |                |              |                  |               |                |             | 17              | 48             | 32         | 14         | 0             | 0               |                 |               |                |
| Grand Total                                | 1,383        |                | 5,217        | 1,884            | 10,041        | 48             | (11,583)    | 222,992         | 678,596        | (128,059)  | (54,110)   | 1,862         | 458,743         | 0               | 0             | (37,786)       |

| Regulatory Business Unit - MPS             |                                 |                |               |             |               |              |              |             |               |               |               |             |
|--|---------------------------------|----------------|---------------|-------------|---------------|--------------|--------------|-------------|---------------|---------------|---------------|-------------|
| Statement of ESF Allocated Charges by Dept |                                 |                |               |             |               |              |              |             |               |               |               |             |
| 12 Months Ended DECEMBER 31, 2002          |                                 |                |               |             |               |              |              |             |               |               |               |             |
| Name                                       | ESF                             |                |               |             |               |              |              |             |               |               |               |             |
| Sum of Sum                                 | Total Amt                       |                |               |             |               |              |              |             |               |               |               |             |
| Dept/ID                                    | Description                     | 9116           | 9200          | 9201        | 9202          | 9203         | 9204         | 9205        | 9210          | 9211          | 9212          | Grand Total |
|  |                                 | Clearing 18400 | FDC Load Conf | FDC Load HR | FDC Load Tele | FDC Load End | FDC Load New | FDC Load IT | FDC ESF Alloc | FDC ESF Alloc | FDC ESF Alloc |             |
| 4290                                       | IT Ent Fin Applications         |                |               | 28          |               |              |              |             |               |               |               | 29          |
| 4010                                       | Corporate Services - 20W9th     |                | (86,403)      |             |               |              |              |             |               |               |               | 2,134,857   |
| 4014                                       | Corporate Services - Raytown    |                |               |             |               |              |              |             |               |               |               | 1,052,330   |
| 4015                                       | Corp Svcs-1815 Capitol          |                |               |             |               |              |              |             |               | 0             |               | 443,821     |
| 4246                                       | IT Assets - Raytown C/CAD       |                |               |             |               |              |              |             |               |               |               | 561,421     |
| 4250                                       | IT Assets - PeopleSoft          |                |               |             |               |              |              |             |               |               |               | 1,110,423   |
| 4251                                       | IT Assets-Fame                  |                |               |             |               |              |              |             |               |               |               | 562,863     |
| 4253                                       | IT Assets - UED                 |                |               |             |               |              |              |             |               |               |               | 1,193,946   |
| 4255                                       | IT Assets - HRMS                |                |               |             |               |              |              |             |               |               |               | 103,133     |
| 4256                                       | IT Assets - PowerPlant          |                |               |             |               |              |              |             |               |               |               | 66,279      |
| 4257                                       | IT Assets - Work Management     |                |               |             |               |              |              |             |               |               |               | 97,186      |
| 4258                                       | IT Assets - SCADA/Other UED/UPS |                |               |             |               |              |              |             |               |               |               | 269,344     |
| 4262                                       | IT Assets-Cad                   |                |               |             |               |              |              |             |               |               |               | 385,024     |
| 4289                                       | IT Assets ESF                   |                |               |             |               |              |              | (20,219)    |               |               |               | 843,555     |
| 4308                                       | IT Assets                       |                |               |             |               |              |              |             |               |               |               | 30,053      |
| 4030                                       | Chief Executive Officer         |                |               |             |               |              |              |             |               |               |               | 482,430     |
| 4031                                       | Gen Counsel & Corp Secretary    |                |               |             |               |              |              |             | 47            |               |               | 371,214     |
| 4032                                       | Strategic Initiatives           |                |               |             |               |              |              |             | 48            |               |               | 58,083      |
| 4035                                       | Chief Financial Officer         |                |               |             |               |              |              |             | 444           |               |               | 237,148     |
| 4040                                       | Chairman                        |                |               |             |               |              |              |             |               |               |               | 611,935     |
| 4041                                       | Supplier Diversity Group        |                |               |             |               |              |              |             |               |               |               | 59,935      |
| 4042                                       | Strategic Planning & Analysis   |                |               |             |               |              |              |             |               |               |               | 25,817      |
| 4043                                       | Board of Directors Management   |                |               |             |               |              |              |             |               |               |               | 200,783     |
| 4090                                       | Environmental                   |                |               |             |               |              |              |             |               |               |               | 13,591      |
| 4100                                       | Cap Struct & Analysis-Domestic  |                |               |             |               |              |              |             |               |               |               | 39,953      |
| 4120                                       | External Communications         |                |               |             |               |              |              |             |               |               |               | 521,937     |
| 4130                                       | Treasury                        |                |               |             |               |              |              |             |               |               |               | 1,213,160   |
| 4131                                       | Records Management              |                |               |             |               |              |              |             |               |               |               | 56,592      |
| 4132                                       | Investor/Shareholder Relations  |                |               |             |               |              |              |             |               |               |               | 375,240     |
| 4140                                       | Risk Solutions                  |                |               |             |               |              |              |             | 253           |               |               | 617,281     |
| 4150                                       | Office of the CRO               |                |               |             |               |              |              |             |               |               |               | 72,642      |
| 4151                                       | Credit Risk Management          |                |               |             |               |              |              |             |               |               |               | 31,041      |
| 4175                                       | Accounts Payable                |                |               |             |               |              |              |             |               |               |               | 176,306     |
| 4177                                       | General Ledger                  |                |               |             |               |              |              |             |               |               |               | 82,324      |
| 4179                                       | Payroll                         |                |               |             |               |              |              |             |               |               |               | 119,419     |
| 4183                                       | Corp Financial Reporting        |                |               |             |               |              |              |             |               |               |               | 1,080,822   |
| 4185                                       | Tax                             |                |               |             |               |              |              |             |               |               |               | 155,080     |
| 4186                                       | Risk Assessment & Audit Svcs    |                |               |             |               |              |              |             |               |               |               | 49,527      |
| 4188                                       | ESF Financial Management        |                |               |             |               |              |              |             |               |               |               | 160,737     |
| 4190                                       | PeopleSoft Reporting            |                |               |             |               |              |              |             |               |               |               | 51,965      |
| 4191                                       | Systems Administration          |                |               |             |               |              |              |             |               |               |               | 73,020      |
| 4192                                       | Tax-Property Team               |                |               |             |               |              |              |             |               |               |               | 10,496      |
| 4194                                       | Tax-Income Team                 |                |               |             |               |              |              |             |               |               |               | 256,423     |
| 4219                                       | Benefits Administration         |                |               |             |               |              |              |             |               |               |               | 46,317      |
| 4220                                       | Compensation Administration     |                |               |             |               |              |              |             |               |               |               | 96,469      |
| 4222                                       | Organization Effectiveness      |                |               |             |               |              |              |             |               |               |               | 68,937      |
| 4223                                       | HR Executive                    |                |               |             |               |              |              |             |               |               |               | 129,465     |
| 4224                                       | Diversity                       |                |               |             |               |              |              |             |               |               |               | 39,769      |
| 4228                                       | Hr-Esf                          |                |               | (10,879)    |               |              |              |             |               |               |               | 41,059      |
| 4229                                       | HR People Center                |                |               |             |               |              |              |             |               |               |               | 147,002     |
| 4236                                       | Business Risk Solutions         |                |               |             |               |              |              |             |               |               |               | 32,752      |
| 4259                                       | Web Ent Support Team            |                |               |             |               |              |              |             |               |               |               | 68,719      |
| 4268                                       | Ent Client / Server Services    |                |               |             |               |              |              |             |               |               |               | 80,668      |
| 4273                                       | Ent Tech / Network Services     |                |               |             |               |              |              |             |               |               |               | 1,471,276   |
| 4274                                       | ESF Voice Services              |                |               |             |               |              |              |             |               |               |               | 103,165     |
| 4275                                       | Ent Information Centers         |                |               |             |               |              |              |             |               |               |               | 551,963     |
| 4285                                       | IT Business Services            |                |               |             |               |              |              |             |               |               |               | 123,222     |
| 4293                                       | IT Ent HR Applications          |                |               |             |               |              |              |             |               |               |               | 212,225     |
| 4305                                       | Ent Architecture Support Team   |                |               |             |               |              |              |             |               |               |               | 45,192      |
| 4306                                       | Ent Data Management             |                |               |             |               |              |              |             |               |               |               | 27,900      |
| 6347                                       | GEN IT Shared Assets            |                |               |             |               |              |              |             |               |               |               | 3,327,695   |
| 4404                                       | ESF Benefits Residual           |                |               |             |               |              |              |             |               |               |               | (577)       |
| 4499                                       | TransUCU Physical Transfer      |                |               |             |               |              |              |             |               |               |               | 456,169     |
| 4060                                       | Public Affairs                  |                |               |             |               |              |              |             |               |               |               | 1,851,173   |
| Grand Total                                |                                 |                |               |             |               |              |              |             |               |               |               | 25,285,841  |