

**Aquila Inc.**

**ESF Cost Allocations**

**Actuals -- 10/1/2002 thru 6/30/2003**

**BASED ON 2001 DRIVER STATISTICS**

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 4 (Charge From Product = 999) Employee Headcount (USU/AEC/UCS)</b>							
4219		Benefits Administration	UCU				
4220		Compensation Administration	UCU		504		
4222		Organization Effectiveness	UCU		504		
4223		HR Executive	UCU		504		
4224		Diversity	UCU		504		
4228		Hr-Esf	UCU		504		
4229		HR People Center	UCU		504		
4236		Business Risk Solutions	UCU		504		
4255		IT Assets - HRMS	UCU		504		
	7002	AEC General	AEC	MEP	504		2.0%
	8012	UCS ESF Allocations	UCS	EVE	504		11.1%
	8012	UCS ESF Allocations	UCS	EXOP	504		0.8%
	6144	MI General- MGD	MGD	MGD	504		6.8%
	6140	MO General- MPD	MPD	MPD	504		12.3%
	1049	UPS - MO - ESF Allocations	MPG	MPG	504		7.2%
	6148	CO General- PND	PND	PND_CO	504		2.1%
	6147	IA General- PND	PND	PND_IA	504		8.0%
	6149	KS General- PND	PND	PND_KS	504		6.4%
	6145	MN General- PND	PND	PND_MN	504		7.6%
	6146	NE General- PND	PND	PND_NE	504		8.8%
	6151	MN General- NMU	PND	PND_NMU	504		2.2%
	6152	MO General-SJD	SJD	SJD	504		4.5%
	1052	SJG - MO - ESF Allocations	SJG	SJG	504		3.7%
	7002	AEC General	AEC	UCG	504		0.0%
	8012	UCS ESF Allocations	UCS	UCS	504		0.0%
	6141	CO General- WCD	WCD	WCD	504		6.4%
	1051	UPS - CO - ESF Allocations	WCG	WCG	504		1.5%
	6142	KS General- WKD	WKD	WKD	504		6.4%
	1050	UPS - KS - ESF Allocations	WKG	WKG	504		2.2% 100.0%
<b>Step 5 (Charge From Product = 999) AP Voucher Lines (USU/AEC/UCS)</b>							
4175		Accounts Payable	UCU		505		
	7002	AEC General	AEC	MEP	505		4.9%
	6144	MI General- MGD	MGD	MGD	505		7.4%
	6140	MO General- MPD	MPD	MPD	505		19.1%
	1049	UPS - MO - ESF Allocations	MPG	MPG	505		5.2%
	6148	CO General- PND	PND	PND_CO	505		3.4%
	6147	IA General- PND	PND	PND_IA	505		7.1%
	6149	KS General- PND	PND	PND_KS	505		6.9%
	6145	MN General- PND	PND	PND_MN	505		10.1%
	6146	NE General- PND	PND	PND_NE	505		8.2%
	6151	MN General- NMU	PND	PND_NMU	505		2.9%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	505		0.0%
	5828	South Dakota Farm Taps CS	PND	PND_SD	505		0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	505		0.0%
	5055	PNG Pipeline	PNP	PNP	505		0.0%
	5058	Seward County Pipeline	SCP	SCP	505		0.0%
	6152	MO General-SJD	SJD	SJD	505		4.6%
	1052	SJG - MO - ESF Allocations	SJG	SJG	505		2.5%
	8012	UCS ESF Allocations	UCS	UCS	505		0.6%
	6141	CO General- WCD	WCD	WCD	505		6.1%
	1051	UPS - CO - ESF Allocations	WCG	WCG	505		1.8%
	6142	KS General- WKD	WKD	WKD	505		7.3%
	1050	UPS - KS - ESF Allocations	WKG	WKG	505		1.9% 100.0%
<b>Step 8 (Charge From Product = 999) Premium Alloc %</b>							

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
4140		Risk Solutions	UCU		508		
	7002	AEC General	AEC	MEP	508	31.6%	
	8012	UCS ESF Allocations	UCS	EVE	508	0.0%	
	8012	UCS ESF Allocations	UCS	EXO	508	0.0%	
	6144	MI General- MGD	MGD	MGD	508	4.6%	
	6140	MO General- MPD	MPD	MPD	508	15.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	508	14.6%	
	6148	CO General- PND	PND	PND_CO	508	1.7%	
	6147	IA General- PND	PND	PND_IA	508	2.0%	
	6149	KS General- PND	PND	PND_KS	508	2.4%	
	6145	MN General- PND	PND	PND_MN	508	2.1%	
	6146	NE General- PND	PND	PND_NE	508	3.6%	
	6151	MN General- NMU	PND	PND_NMU	508	0.5%	
	6152	MO General-SJD	SJD	SJD	508	1.6%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	508	6.2%	
	8012	UCS ESF Allocations	UCS	UCS	508	0.6%	
	6141	CO General- WCD	WCD	WCD	508	2.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	508	2.5%	
	6142	KS General- WKD	WKD	WKD	508	1.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	508	6.9%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 9 (Charge From Product = 999) ESF Weighted Avg (USU/AEC/UCS)</b>							
4177		General Ledger	UCU		509		
4191		Systems Administration	UCU		509		
4289		IT Assets ESF	UCU		509		
4404		ESF Benefits Residual	UCU		509		
4473		UCU Accounting Accruals	UCU		509		
4190		PeopleSoft Reporting	UCU		509		
	8012	UCS ESF Allocations	UCS	CLEC	509		1.0%
	8012	UCS ESF Allocations	UCS	ISP	509		0.1%
	7002	AEC General	AEC	MEP	509		4.1%
	6144	MI General- MGD	MGD	MGD	509		8.9%
	6140	MO General- MPD	MPD	MPD	509		18.7%
	1049	UPS - MO - ESF Allocations	MPG	MPG	509		5.7%
	6148	CO General- PND	PND	PND_CO	509		3.1%
	6147	IA General- PND	PND	PND_IA	509		7.9%
	6149	KS General- PND	PND	PND_KS	509		6.3%
	6145	MN General- PND	PND	PND_MN	509		8.4%
	6146	NE General- PND	PND	PND_NE	509		9.7%
	6151	MN General- NMU	PND	PND_NMU	509		2.8%
	5055	PNG Pipeline	PNP	PNP	509		0.2%
	8012	UCS ESF Allocations	UCS	PVN	509		0.0%
	5058	Seward County Pipeline	SCP	SCP	509		0.0%
	6152	MO General-SJD	SJD	SJD	509		5.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	509		2.6%
	6141	CO General- WCD	WCD	WCD	509		5.6%
	1051	UPS - CO - ESF Allocations	WCG	WCG	509		1.6%
	6142	KS General- WKD	WKD	WKD	509		5.8%
	1050	UPS - KS - ESF Allocations	WKG	WKG	509		2.2%
							100.1%
<b>Step 19 (Charge From Product = 120) MASS (UPS/UED)</b>							
4258		UPS	UCU		519		
	6140	MO General- MPD	MPD	MPS - 121	519		12.7%
	1049	UPS - MO - ESF Allocations	MPG	MPS - 123	519		35.0%
	6152	MO General-SJD	SJD	SJD - 121	519		2.8%
	1052	SJG - MO - ESF Allocations	SJG	SJG - 123	519		14.6%
	6141	CO General- WCD	WCD	WPC - 121	519		2.7%
	1051	UPS - CO - ESF Allocations	WCG	WPC - 123	519		9.4%
	6142	KS General- WKD	WKD	WPK - 121	519		8.9%
	1050	UPS - KS - ESF Allocations	WKG	WPK - 123	519		13.9%
							100.0%

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ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 20 (Charge From Product = 999) Paychecks Issued (USU/AEC/UCS)</b>							
4179		Payroll	UCU		520		
	7002	AEC General	AEC	MEP	520	6.0%	
	8012	UCS ESF Allocations	UCS	CLEC	520	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	520	0.0%	
	8012	UCS ESF Allocations	UCS	EXO	520	0.0%	
	6144	MI General- MGD	MGD	MGD	520	7.6%	
	6140	MO General- MPD	MPD	MPD	520	14.6%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	520	6.7%	
	6148	CO General- PND	PND	PND_CO	520	2.0%	
	6147	IA General- PND	PND	PND_IA	520	7.1%	
	6149	KS General- PND	PND	PND_KS	520	5.3%	
	6145	MN General- PND	PND	PND_MN	520	6.8%	
	6146	NE General- PND	PND	PND_NE	520	11.8%	
	6151	MN General- NMU	PND	PND_NMU	520	1.9%	
	8012	UCS ESF Allocations	UCS	PVN	520	0.0%	
	6152	MO General-SJD	SJD	SJD	520	4.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	520	3.4%	
	7002	AEC General	AEC	UCG	520	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	520	8.6%	
	6141	CO General- WCD	WCD	WCD	520	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	520	1.5%	
	6142	KS General- WKD	WKD	WKD	520	4.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	520	2.1%	100.0%
<b>Step 23 (Charge From Product = 999) Avg of Direct reports (USU/AEC/UCS)</b>							
4150		Office of the CRO	UCU		523		
	7002	AEC General	AEC	MEP	523	53.5%	
	6144	MI General- MGD	MGD	MGD	523	3.9%	
	6140	MO General- MPD	MPD	MPD	523	7.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	523	6.9%	
	6148	CO General- PND	PND	PND_CO	523	1.1%	
	6147	IA General- PND	PND	PND_IA	523	2.2%	
	6149	KS General- PND	PND	PND_KS	523	2.1%	
	6145	MN General- PND	PND	PND_MN	523	2.6%	
	6146	NE General- PND	PND	PND_NE	523	3.1%	
	6151	MN General- NMU	PND	PND_NMU	523	0.9%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	523	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	523	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	523	0.0%	
	6152	MO General-SJD	SJD	SJD	523	1.2%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	523	2.8%	
	8012	UCS ESF Allocations	UCS	UCS	523	4.3%	
	6141	CO General- WCD	WCD	WCD	523	1.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	523	2.0%	
	6142	KS General- WKD	WKD	WKD	523	1.3%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	523	3.5%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 25 (Charge From Product = 999) Gross Property (USU)</b>							
4256		IT Assets - PowerPlant	UCU		525		
4192		Tax- Property Team	UCU		525		
	6144	MI General- MGD	MGD	MGD	525		8.6%
	6140	MO General- MPD	MPD	MPD	525		25.0%
	1049	UPS - MO - ESF Allocations	MPG	MPG	525		12.3%
	6148	CO General- PND	PND	PND_CO	525		2.0%
	6147	IA General- PND	PND	PND_IA	525		5.0%
	6149	KS General- PND	PND	PND_KS	525		5.0%
	6145	MN General- PND	PND	PND_MN	525		5.2%
	6146	NE General- PND	PND	PND_NE	525		5.9%
	6151	MN General- NMU	PND	PND_NMU	525		2.0%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	525		0.0%
	5828	South Dakota Farm Taps CS	PND	PND_SD	525		0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	525		0.0%
	5055	PNG Pipeline	PNP	PNP	525		0.2%
	5058	Seward County Pipeline	SCP	SCP	525		0.0%
	6152	MO General-SJD	SJD	SJD	525		5.7%
	1052	SJG - MO - ESF Allocations	SJG	SJG	525		5.0%
	6141	CO General- WCD	WCD	WCD	525		6.3%
	1051	UPS - CO - ESF Allocations	WCG	WCG	525		1.0%
	6142	KS General- WKD	WKD	WKD	525		8.2%
	1050	UPS - KS - ESF Allocations	WKG	WKG	525		2.6%
							100.0%
<b>Step 26 (Charge From Product = 999) Customers (UED)</b>							
4253		IT Assets - UED	UCU		526		
	6144	MI General- MGD	MGD	MGD - 103	526		10.9%
	6140	MO General- MPD	MPD	MPD	526		18.3%
	6148	CO General- PND	PND	PND_CO	526		4.3%
	6147	IA General- PND	PND	PND_IA	526		12.0%
	6149	KS General- PND	PND	PND_KS	526		8.0%
	6145	MN General- PND	PND	PND_MN	526		12.8%
	6146	NE General- PND	PND	PND_NE	526		14.8%
	6151	MN General- NMU	PND	PND_NMU	526		3.2%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	526		0.0%
	5828	South Dakota Farm Taps CS	PND	PND_SD	526		0.0%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	526		0.0%
	6152	MO General-SJD	SJD	SJD	526		4.9%
	6141	CO General- WCD	WCD	WCD	526		6.0%
	6142	KS General- WKD	WKD	WKD	526		4.8%
							100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 28 (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
4030		Chief Executive Officer	UCU		528		
4031		Gen Counsel & Corp Secretary	UCU		528		
4032		Strategic Initiatives	UCU		528		
4035		Chief Financial Officer	UCU		528		
4040		Chairman	UCU		528		
4043		Board of Directors Management	UCU		528		
4060		Public Affairs	UCU		528		
4100		Cap Struct & Analysis-Domestic	UCU		528		
4120		External Communications	UCU		528		
4132		Investor/Shareholder Relations	UCU		528		
4183		Corp Financial Reporting	UCU		528		
4193		Tax- Sales Team	UCU				
	7002	AEC General	AEC	MEP	528	7.3%	
	8012	UCS ESF Allocations	UCS	CLEC	528	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	528	0.3%	
	8012	UCS ESF Allocations	UCS	EXO	528	0.1%	
	8012	UCS ESF Allocations	UCS	ISP	528	0.0%	
	6144	MI General- MGD	MGD	MGD	528	7.9%	
	6140	MO General- MPD	MPD	MPD	528	20.0%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	528	8.2%	
	6148	CO General- PND	PND	PND_CO	528	2.2%	
	6147	IA General- PND	PND	PND_IA	528	5.7%	
	6149	KS General- PND	PND	PND_KS	528	5.4%	
	6145	MN General- PND	PND	PND_MN	528	7.1%	
	6146	NE General- PND	PND	PND_NE	528	8.0%	
	6151	MN General- NMU	PND	PND_NMU	528	2.3%	
	5055	PNG Pipeline	PNP	PNP	528	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	528	0.1%	
	6152	MO General-SJD	SJD	SJD	528	5.2%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	528	3.7%	
	6141	CO General- WCD	WCD	WCD	528	5.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	528	2.2%	
	6142	KS General- WKD	WKD	WKD	528	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	528	3.2%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 28B (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
4041		Supplier Diversity Group	UCU				
4130		Treasury	UCU				
4131		Records Management	UCU				
4185		Tax	UCU				
4194		Tax- Income Team	UCU				
	7002	AEC General	AEC	MEP	562	7.2%	
	8012	UCS ESF Allocations	UCS	CLEC	562	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	562	0.0%	
	6144	MI General- MGD	MGD	MGD	562	7.8%	
	6140	MO General- MPD	MPD	MPD	562	20.2%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	562	8.2%	
	6148	CO General- PND	PND	PND_CO	562	2.1%	
	6147	IA General- PND	PND	PND_IA	562	5.6%	
	6149	KS General- PND	PND	PND_KS	562	5.3%	
	6145	MN General- PND	PND	PND_MN	562	7.1%	
	6146	NE General- PND	PND	PND_NE	562	7.9%	
	6151	MN General- NMU	PND	PND_NMU	562	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	562	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	562	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	562	0.0%	
	5055	PNG Pipeline	PNP	PNP	562	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	562	0.1%	
	5058	Seward County Pipeline	SCP	SCP	562	0.0%	
	6152	MO General-SJD	SJD	SJD	562	5.1%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	562	3.6%	
	8012	UCS ESF Allocations	UCS	UCS	562	1.1%	
	6141	CO General- WCD	WCD	WCD	562	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	562	2.2%	
	6142	KS General- WKD	WKD	WKD	562	6.0%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	562	3.2%	100.0%

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**ESF Cost Allocations**

**Actuals -- 10/1/2002 thru 6/30/2003**

**BASED ON 2001 DRIVER STATISTICS**

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 28C (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
<b>4273</b>		Ent. Tech / Network Services	UCU				
	7002	AEC General	AEC	MEP	563	7.2%	
	8012	UCS ESF Allocations	UCS	CLEC	563	0.0%	
	8012	UCS ESF Allocations	UCS	EVE	563	0.3%	
	8012	UCS ESF Allocations	UCS	EXO	563	0.1%	
	8012	UCS ESF Allocations	UCS	ISP	563	0.0%	
	6144	MI General- MGD	MGD	MGD	563	7.8%	
	6140	MO General- MPD	MPD	MPD	563	20.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	563	8.2%	
	6148	CO General- PND	PND	PND_CO	563	2.1%	
	6147	IA General- PND	PND	PND_IA	563	5.6%	
	6149	KS General- PND	PND	PND_KS	563	5.3%	
	6145	MN General- PND	PND	PND_MN	563	7.0%	
	6146	NE General- PND	PND	PND_NE	563	7.8%	
	6151	MN General- NMU	PND	PND_NMU	563	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	563	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	563	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	563	0.0%	
	5055	PNG Pipeline	PNP	PNP	563	0.1%	
	8012	UCS ESF Allocations	UCS	PVN	563	0.1%	
	5058	Seward County Pipeline	SCP	SCP	563	0.0%	
	6152	MO General-SJD	SJD	SJD	563	5.1%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	563	3.6%	
	7002	AEC General	AEC	UCG	563	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	563	1.1%	
	6141	CO General- WCD	WCD	WCD	563	4.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	563	2.2%	
	6142	KS General- WKD	WKD	WKD	563	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	563	3.2%	100.0%



Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 28E (Charge From Product = 999) MASS (USU/AEC/UCS)</b>							
4259		Web Ent Support Team	UCU				
	7002	AEC General	AEC	MEP	565	7.4%	
	6144	MI General- MGD	MGD	MGD - 103	565	6.7%	
	6140	MO General- MPD	MPD	MPD	565	20.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	565	8.4%	
	6148	CO General- PND	PND	PND_CO	565	2.2%	
	6147	IA General- PND	PND	PND_IA	565	5.8%	
	6149	KS General- PND	PND	PND_KS	565	5.5%	
	6145	MN General- PND	PND	PND_MN	565	7.3%	
	6146	NE General- PND	PND	PND_NE	565	8.1%	
	6151	MN General- NMU	PND	PND_NMU	565	2.3%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	565	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	565	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	565	0.0%	
	5055	PNG Pipeline	PNP	PNP	565	0.1%	
	5058	Seward County Pipeline	SCP	SCP	565	0.0%	
	6152	MO General-SJD	SJD	SJD	565	5.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	565	3.7%	
	6141	CO General- WCD	WCD	WCD	565	5.0%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	565	2.3%	
	6142	KS General- WKD	WKD	WKD	565	6.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	565	3.3%	100.0%
<b>Step 31 (Charge From Product = 999) MASS (USU)</b>							
4090		Environmental	UCU		531		
	6144	MI General- MGD	MGD	MGD	531	8.5%	
	6140	MO General- MPD	MPD	MPD	531	22.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	531	8.9%	
	6148	CO General- PND	PND	PND_CO	531	2.3%	
	6147	IA General- PND	PND	PND_IA	531	6.1%	
	6149	KS General- PND	PND	PND_KS	531	5.8%	
	6145	MN General- PND	PND	PND_MN	531	7.7%	
	6146	NE General- PND	PND	PND_NE	531	8.6%	
	6151	MN General- NMU	PND	PND_NMU	531	2.5%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	531		Excl from PS alloc
	5828	South Dakota Farm Taps	PND	PND_SD	531		Excl from PS alloc
	5199	PND Texas Gen Gas Assets	PND	PND_TX	531		Excl from PS alloc
	5055	PNG Pipeline	PNP	PNP	531	0.1%	
	5058	Seward County Pipeline	SCP	SCP	531		Excl from PS alloc
	6152	MO General-SJD	SJD	SJD	531	5.6%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	531	4.0%	
	6141	CO General- WCD	WCD	WCD	531	5.4%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	531	2.4%	
	6142	KS General- WKD	WKD	WKD	531	6.5%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	531	3.5%	100.0%

**Aquila Inc.**

**ESF Cost Allocations**

**Actuals -- 10/1/2002 thru 6/30/2003**

**BASED ON 2001 DRIVER STATISTICS**

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 33 (Charge From Product = 999) ESF Weighted Avq (USU)</b>							
4014		Corporate Services - Raytown	UCU		533		
	6144	MI General- MGD	MGD	MGD	533	9.3%	
	6140	MO General- MPD	MPD	MPD	533	19.7%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	533	6.0%	
	6148	CO General- PND	PND	PND_CO	533	3.3%	
	6147	IA General- PND	PND	PND_IA	533	8.3%	
	6149	KS General- PND	PND	PND_KS	533	6.7%	
	6145	MN General- PND	PND	PND_MN	533	8.9%	
	6146	NE General- PND	PND	PND_NE	533	10.2%	
	6151	MN General- NMU	PND	PND_NMU	533	3.0%	
	5055	PNG Pipeline	PNP	PNP	533	0.2%	
	5058	Seward County Pipeline	SCP	SCP	533	0.0%	
	6152	MO General-SJD	SJD	SJD	533	5.7%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	533	2.7%	
	6141	CO General- WCD	WCD	WCD	533	5.9%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	533	1.7%	
	6142	KS General- WKD	WKD	WKD	533	6.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	533	2.4%	
<b>Step 33A (Charge From Product = 999) Omaha ESF Wqtd Sq Ft</b>							
4015		Corp Srvc-1815 Capitol	UCU		566		
	7002	AEC General	AEC	MEP	566	2.5%	
	6144	MI General- MGD	MGD	MGD	566	9.2%	
	6140	MO General- MPD	MPD	MPD	566	19.1%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	566	6.0%	
	6148	CO General- PND	PND	PND_CO	566	3.2%	
	6147	IA General- PND	PND	PND_IA	566	7.9%	
	6149	KS General- PND	PND	PND_KS	566	6.5%	
	6145	MN General- PND	PND	PND_MN	566	8.6%	
	6146	NE General- PND	PND	PND_NE	566	10.2%	
	6151	MN General- NMU	PND	PND_NMU	566	2.9%	
	5055	PNG Pipeline	PNP	PNP	566	0.2%	
	5058	Seward County Pipeline	SCP	SCP	566	0.0%	
	6152	MO General-SJD	SJD	SJD	566	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	566	2.7%	
	6141	CO General- WCD	WCD	WCD	566	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	566	1.7%	
	6142	KS General- WKD	WKD	WKD	566	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	566	2.4%	
<b>Step 34 (Charge From Product = 999) Customers (UED)</b>							
4246		IT Assets - Raytown CC/CAD	UCU		534		
	6144	MI General- MGD	MGD	MGD - 103	534	32.0%	
	6140	MO General- MPD	MPD	MPD	534	53.6%	
	6152	MO General-SJD	SJD	SJD	534	14.4%	

**Aquila Inc.**

**ESF Cost Allocations**

**Actuals – 10/1/2002 thru 6/30/2003**

**BASED ON 2001 DRIVER STATISTICS**

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 40 (Charge From Product = 140) MASS (UED)</b>							
4257		IT Assets - Work Management	UCU		540		
	6144	MI General- MGD	MGD	MGD - 103	540	12.0%	
	6140	MO General- MPD	MPD	MPD - 103	540	4.6%	
	6140	MO General- MPD	MPD	MPD - 122	540	22.0%	
	6148	CO General- PND	PND	PND_CO - 103	540	3.1%	
	6147	IA General- PND	PND	PND_IA - 103	540	7.9%	
	6149	KS General- PND	PND	PND_KS - 103	540	6.7%	
	6145	MN General- PND	PND	PND_MN - 103	540	9.2%	
	6146	NE General- PND	PND	PND_NE - 103	540	11.2%	
	6151	MN General- NMU	PND	PND_NMU - 103	540	3.3%	
	6152	MO General-SJD	SJD	SJD - 122	540	6.6%	
	5217	Maryville Gas Assets	SJD	SJD - 103	540	0.6%	
	6141	CO General- WCD	WCD	WCD - 122	540	6.7%	
	6142	KS General- WKD	WKD	WKD - 122	540	6.1%	100.0%
<b>Step 41 (Charge From Product = 999) Internal Audit Forecast (USU/AEC/UCS)</b>							
4186		Risk Assessment & Audit Svcs	UCU		541		
	7002	AEC General	AEC	MEP	541	28.3%	
	6144	MI General- MGD	MGD	MGD	541	7.7%	
	6140	MO General- MPD	MPD	MPD	541	11.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	541	4.5%	
	6148	CO General- PND	PND	PND_CO	541	1.9%	
	6147	IA General- PND	PND	PND_IA	541	4.9%	
	6149	KS General- PND	PND	PND_KS	541	4.6%	
	6145	MN General- PND	PND	PND_MN	541	6.8%	
	6146	NE General- PND	PND	PND_NE	541	6.8%	
	6151	MN General- NMU	PND	PND_NMU	541	2.6%	
	5055	PNG Pipeline	PNP	PNP	541	0.1%	
	6152	MO General-SJD	SJD	SJD	541	2.8%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	541	1.9%	
	8012	UCS ESF Allocations	UCS	UCS	541	7.0%	
	6141	CO General- WCD	WCD	WCD	541	2.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	541	1.2%	
	6142	KS General- WKD	WKD	WKD	541	3.1%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	541	1.9%	100.0%
<b>Step 42 (Charge From Product = 140) Customers (UED)</b>							
4251		It Assets-Fame	UCU		542		
	6144	MI General- MGD	MGD	MGD - 103	542	11.9%	
	6140	MO General- MPD	MPD	MPD - 140	542	19.9%	
	6148	CO General- PND	PND	PND_CO - 103	542	3.8%	
	6147	IA General- PND	PND	PND_IA - 103	542	11.0%	
	6149	KS General- PND	PND	PND_KS - 103	542	7.7%	
	6145	MN General- PND	PND	PND_MN - 103	542	11.4%	
	6146	NE General- PND	PND	PND_NE - 103	542	14.2%	
	6151	MN General- NMU	PND	PND_NMU - 103	542	2.8%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK - 103	542	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD - 103	542	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX - 103	542	0.0%	
	6152	MO General-SJD	SJD	SJD	542	5.4%	
	6141	CO General- WCD	WCD	WCD - 122	542	6.6%	
	6142	KS General- WKD	WKD	WKD - 122	542	5.3%	100.0%

**Aquila Inc.**

**ESF Cost Allocations**

**Actuals -- 10/1/2002 thru 6/30/2003**

**BASED ON 2001 DRIVER STATISTICS**

Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 43 (Charge From Product = 999) PS Jrnl Line Weighted (USU/AEC/UCS)</b>							
4250		IT Assets - PeopleSoft	UCU		543		
	7002	AEC General	AEC	MEP	543		1.5%
	8012	UCS ESF Allocations	UCS	CLEC	543		0.0%
	8012	UCS ESF Allocations	UCS	ISP	543		0.0%
	6144	MI General- MGD	MGD	MGD	543		7.7%
	6140	MO General- MPD	MPD	MPD	543		15.7%
	1049	UPS - MO - ESF Allocations	MPG	MPG	543		4.0%
	6148	CO General- PND	PND	PND_CO	543		5.3%
	6147	IA General- PND	PND	PND_IA	543		9.4%
	6149	KS General- PND	PND	PND_KS	543		7.7%
	6145	MN General- PND	PND	PND_MN	543		7.9%
	6146	NE General- PND	PND	PND_NE	543		8.7%
	6151	MN General- NMU	PND	PND_NMU	543		4.6%
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	543		0.2%
	5828	South Dakota Farm Taps CS	PND	PND_SD	543		0.3%
	5199	PND Texas Gen Gas Assets	PND	PND_TX	543		0.2%
	5055	PNG Pipeline	PNP	PNP	543		1.0%
	8012	UCS ESF Allocations	UCS	PVN	543		0.0%
	5058	Seward County Pipeline	SCP	SCP	543		0.0%
	6152	MO General-SJD	SJD	SJD	543		6.4%
	1052	SJG - MO - ESF Allocations	SJG	SJG	543		1.9%
	8012	UCS ESF Allocations	UCS	UCS	543		0.2%
	6141	CO General- WCD	WCD	WCD	543		6.6%
	1051	UPS - CO - ESF Allocations	WCG	WCG	543		1.9%
	6142	KS General- WKD	WKD	WKD	543		6.9%
	1050	UPS - KS - ESF Allocations	WKG	WKG	543		1.9% 100.0%
<b>Step 44 (Charge From Product = 960) Customers</b>							
4262		It Assets-Cad	UCU		544		
	6144	MI General- MGD	MGD	MGD - 103	544		10.9%
	6140	MO General- MPD	MPD	MPD	544		18.2%
	6148	CO General- PND	PND	PND_CO	544		4.3%
	6147	IA General- PND	PND	PND_IA	544		12.0%
	6149	KS General- PND	PND	PND_KS	544		8.0%
	6145	MN General- PND	PND	PND_MN	544		12.8%
	6146	NE General- PND	PND	PND_NE	544		14.9%
	6151	MN General- NMU	PND	PND_NMU	544		3.2%
	6152	MO General-SJD	SJD	SJD	544		4.9%
	6141	CO General- WCD	WCD	WCD	544		6.0%
	6142	KS General- WKD	WKD	WKD	544		4.8% 100.0%
<b>Step 51 (Charge From Product = 999) Net Energy Sales (UPS)</b>							
			KEEP??	STEP??			
4308		IT Assets	UCU		551		
	1045	Purchased Power-MO	MPG	MPG	551		44.9%
	1102	Purchased Power - St Joe	SJG	SJG	551		16.5%
	1047	Purchased Power-CO	WCG	WCG	551		15.9%
	1046	Purchased Power-KS	WKG	WKG	551		22.7% 100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 53 ESF Weighted Avg/Sq Footage (USU/AEC/UCS)</b>							
4010		Corporate Services - 20W9th	UCU		553		
4017		Corp Services - 1100 Walnut	UCU				
	7002	AEC General	AEC	MEP	553	3.7%	
	6144	MI General- MGD	MGD	MGD	553	9.0%	
	6140	MO General- MPD	MPD	MPD	553	18.8%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	553	5.8%	
	6148	CO General- PND	PND	PND_CO	553	3.2%	
	6147	IA General- PND	PND	PND_IA	553	8.0%	
	6149	KS General- PND	PND	PND_KS	553	6.4%	
	6145	MN General- PND	PND	PND_MN	553	8.5%	
	6146	NE General- PND	PND	PND_NE	553	9.8%	
	6151	MN General- NMU	PND	PND_NMU	553	2.8%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	553	0.1%	
	5055	PNG Pipeline	PNP	PNP	553	0.2%	
	5058	Seward County Pipeline	SCP	SCP	553	0.0%	
	6152	MO General-SJD	SJD	SJD	553	5.4%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	553	2.6%	
	7002	AEC General	AEC	UCG	553	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	553	0.3%	
	6141	CO General- WCD	WCD	WCD	553	5.6%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	553	1.6%	
	6142	KS General- WKD	WKD	WKD	553	5.9%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	553	2.3%	
<b>Step 55 (Charge From Product = 999) Jrnl Line (USU/AEC/UCS)</b>							
4290		Ent Fin Applications	UCU		555		
	7002	AEC General	AEC	MEP	555	2.8%	
	8012	UCS ESF Allocations	UCS	EXO	555	0.0%	
	8012	UCS ESF Allocations	UCS	ISP	555	0.0%	
	6144	MI General- MGD	MGD	MGD	555	7.6%	
	6140	MO General- MPD	MPD	MPD	555	15.4%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	555	3.9%	
	6148	CO General- PND	PND	PND_CO	555	5.2%	
	6147	IA General- PND	PND	PND_IA	555	9.2%	
	6149	KS General- PND	PND	PND_KS	555	7.5%	
	6145	MN General- PND	PND	PND_MN	555	7.8%	
	6146	NE General- PND	PND	PND_NE	555	8.5%	
	6151	MN General- NMU	PND	PND_NMU	555	4.5%	
	5377	PND OK Gas Network Ops	PND	PND_OK	555	0.2%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	555	0.3%	
	5376	PND General TX Network Ops	PND	PND_TX	555	0.2%	
	5055	PNG Pipeline	PNP	PNP	555	1.0%	
	8012	UCS ESF Allocations	UCS	PVN	555	0.1%	
	5058	Seward County Pipeline	SCP	SCP	555	0.0%	
	6152	MO General-SJD	SJD	SJD	555	6.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	555	1.8%	
	7002	AEC General	AEC	UCG	555	0.1%	
	8012	UCS ESF Allocations	UCS	UCS	555	0.6%	
	6141	CO General- WCD	WCD	WCD	555	6.5%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	555	1.8%	
	6142	KS General- WKD	WKD	WKD	555	6.8%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	555	1.9%	

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 55A (Charge From Product = 999) Headcount (USU/AEC/UCS)</b>							
4293		Ent HR Applications	UCU				
	7002	AEC General	AEC	MEP	568	2.0%	
	8012	UCS ESF Allocations	UCS	EXOP	568	0.8%	
	8012	UCS ESF Allocations	UCS	EVE	568	11.1%	
	6144	MI General- MGD	MGD	MGD	568	6.8%	
	6140	MO General- MPD	MPD	MPD	568	12.3%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	568	7.2%	
	6148	CO General- PND	PND	PND_CO	568	2.1%	
	6147	IA General- PND	PND	PND_IA	568	8.0%	
	6149	KS General- PND	PND	PND_KS	568	6.4%	
	6145	MN General- PND	PND	PND_MN	568	7.6%	
	6146	NE General- PND	PND	PND_NE	568	8.8%	
	6151	MN General- NMU	PND	PND_NMU	568	2.2%	
	5377	PND OK Gas Network Ops	PND	PND_OK	568	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	568	0.0%	
	5376	PND General TX Network Ops	PND	PND_TX	568	0.0%	
	5055	PNG Pipeline	PNP	PNP	568	0.0%	
	8012	UCS ESF Allocations	UCS	PVN	568	0.0%	
	5058	Seward County Pipeline	SCP	SCP	568	0.0%	
	6152	MO General-SJD	SJD	SJD	568	4.5%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	568	3.7%	
	7002	AEC General	AEC	UCG	568	0.0%	
	8012	UCS ESF Allocations	UCS	UCS	568	0.0%	
	6141	CO General- WCD	WCD	WCD	568	6.4%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	568	1.5%	
	6142	KS General- WKD	WKD	WKD	568	6.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	568	2.2%	100.0%
<b>Step 57 Weighted Gross Revenue (USU/AEC/UCS)</b>							
4151		Credit Risk Management	UCU		557		
	7002	AEC General	AEC	MEP	557	75.6%	
	8012	UCS ESF Allocations	UCS	EVE	557	4.2%	
	6144	MI General- MGD	MGD	MGD	557	1.4%	
	6140	MO General- MPD	MPD	MPD	557	1.5%	
	1049	UPS - MO - ESF Allocations	MPG	MPG	557	4.2%	
	6148	CO General- PND	PND	PND_CO	557	0.5%	
	6147	IA General- PND	PND	PND_IA	557	1.3%	
	6149	KS General- PND	PND	PND_KS	557	0.9%	
	6145	MN General- PND	PND	PND_MN	557	1.5%	
	6146	NE General- PND	PND	PND_NE	557	1.5%	
	6151	MN General- NMU	PND	PND_NMU	557	0.4%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	557	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	557	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	557	0.0%	
	6152	MO General-SJD	SJD	SJD	557	0.3%	
	1052	SJG - MO - ESF Allocations	SJG	SJG	557	1.5%	
	7002	AEC General	AEC	UCG	557	0.0%	
	6141	CO General- WCD	WCD	WCD	557	0.3%	
	1051	UPS - CO - ESF Allocations	WCG	WCG	557	2.0%	
	6142	KS General- WKD	WKD	WKD	557	0.4%	
	1050	UPS - KS - ESF Allocations	WKG	WKG	557	2.4%	100.0%

Aquila Inc.							
ESF Cost Allocations							
Actuals -- 10/1/2002 thru 6/30/2003							
BASED ON 2001 DRIVER STATISTICS							
Department							
Chg From	Chg To	Description	Bus Unit	Lookup Value	Alloc Type	Alloc %	
<b>Step 60 Customers (USU)</b>							
6347		GNG IT Shared Assets	UCU				
	5161	General MI Gas Assets MGD	MGD	MGD - 998	560	10.9%	
	5198	MO MPD Gas Assets	MPD	MPD - 103	560	3.3%	
	5131	General MO Electric Assets	MPD	MPD - 122	560	14.9%	
	5207	General CO Gas Assets	PND	PND_CO	560	4.3%	
	5221	General Iowa Gas Assets	PND	PND_IA	560	12.0%	
	5191	General Kansas Gas Assets	PND	PND_KS	560	8.0%	
	6145	MN General- PND	PND	PND_MN	560	12.8%	
	6146	NE General- PND	PND	PND_NE	560	14.9%	
	6151	MN General- NMU	PND	PND_NMU	560	3.2%	
	5200	PND Oklahoma Gen Gas Assets	PND	PND_OK	560	0.0%	
	5828	South Dakota Farm Taps CS	PND	PND_SD	560	0.0%	
	5199	PND Texas Gen Gas Assets	PND	PND_TX	560	0.0%	
	5217	Maryville Gas Assets	SJD	SJD - 103	560	0.4%	
	5151	Gen SJ Elec Assets	SJD	SJD - 122	560	4.5%	
	5113	General CO Electric Assets	WCD	WCD	560	6.0%	
	5101	General KS Electric Assets	WKD	WKD	560	4.8%	100.0%
END							