

**Adjustment to Eliminate MPS Electric Jurisdictional  
Severance Costs Recorded During the Historic Test Year**

<u>Line No.</u>	<u>FERC Account</u>	<u>Total MPS Electric Expense Per Books</u>	<u>Jurisdictional Allocation Factors</u>	<u>Adjustment to Eliminate MPS Electric Severance Costs</u>
1	506000	231,284	98.9619%	228,883
2	557000	59,274	99.4621%	58,955
3	566000	101,522	98.9619%	100,468
4	588000	550,854	99.8333%	549,936
5	880000	-	0.0000%	-
6	920000	1,031,482	99.4513%	1,025,823
7	921000	15,483	99.4513%	15,398
8	923000	87,948	99.4513%	87,465
9	926000	178,485	99.4513%	177,506
10	Subtotal	<u>\$ 2,256,332</u>		<u>\$ 2,244,434</u>
11	408100	149,716	99.4513%	148,895
12	926000	333,108	99.4513%	<u>331,280</u>
13		<u>\$ 482,824</u>		<u>\$ 480,175</u>
14	<b>Total MPS Electric Jurisdictional Adjustment</b>			<b><u>\$ (2,724,609)</u></b>
15	Source:	Company CS-10 Workpapers		

**Adjustment to Eliminate SJLP Electric Jurisdictional  
Severance Costs Recorded During the Historic Test Year**

Line No.	FERC Account	Total SJLP Electric Expense Per Books	Jurisdictional Allocation Factors	Adjustment to Eliminate SJLP Electric Severance Costs
1	557000	21,422	100.0000%	21,422
2	566000	22,105	100.0000%	22,105
3	588000	160,277	100.0000%	160,277
4	920000	249,976	100.0000%	249,976
5	921000	5,285	100.0000%	5,285
6	923000	26,360	100.0000%	26,360
7	926000	<u>52,702</u>	100.0000%	<u>52,702</u>
8	Subtotal	<u>\$ 538,127</u>		<u>\$ 538,127</u>
9	408100	30,889	100.0000%	30,889
10	926000	77,707	100.0000%	<u>77,707</u>
11		<u>\$ 108,596</u>		<u>\$ 108,596</u>
12	<b>Total SJLP Electric Jurisdictional Adjustment</b>			<b><u>\$ (646,723)</u></b>
13	Source:	Company CS-10 Workpapers		

**Adjustment to Eliminate SJLP Steam Jurisdictional  
Severance Costs Recorded During the Historic Test Year**

<u>Line No.</u>	<u>FERC Account</u>	<u>Total SJLP Steam Expense Per Books</u>	<u>Jurisdictional Allocation Factors</u>	<u>Adjustment to Eliminate SJLP Steam Severance Costs</u>
1	557000	-	100.0000%	
2	566000	-	100.0000%	
3	588000	-	100.0000%	-
4	920000	6,752	100.0000%	6,752
5	921000	127	100.0000%	127
6	923000	796	100.0000%	796
7	926000	<u>1,429</u>	100.0000%	<u>1,429</u>
8	Subtotal	<u>\$ 9,104</u>		<u>\$ 9,104</u>
9	408100	1,298	100.0000%	1,298
10	926000	2,107	100.0000%	2,107
11	Subtotal	<u>\$ 3,405</u>		<u>\$ 3,405</u>
12	<b>Total SJLP Steam Jurisdictional Adjustment</b>			<b><u>\$ (12,509)</u></b>
13	Source:	Company CS-10 Workpapers		

**Adjustment to Assign a Portion of Test Year ESF Costs  
Allocated to MPS Electric Operation to Divestiture Activities**

Line No.	ESF Department		Dep't Costs Allocated to MPS
	No.	Description	
1	4031	General Counsel	\$ 371,214
2	4040	Executive	611,935
3	4043	Board of Directors Management	200,783
4	4120	External Communications	521,937
5	4130	Finance	1,213,962
6	4131	Corporate Secretary	56,592
7	4132	Shareholder Relations	375,240
8	4183	Corporate Financial Reporting	<u>1,080,822</u>
9	Total		\$ 4,432,484
10	Adjustment to Eliminate one-half of Noted		
11	ESF Department Costs Allocated to Total MPS		
12	(Line 9 times 50%)		\$ 2,216,242
13	Percent to Electric Based Upon Payroll		
14	Annualization Split		
15	Electric	\$ 249,529    87.23%	<u>87.23%</u>
16	Gas	<u>36,536    12.77%</u>	
17	Total	<u>\$ 286,065    100.00%</u>	
18	Adjustment to Total MPS Electric Operations:		\$ (1,933,185)
19	Jurisdictional Allocation Percentage		<u>99.45133%</u>
20	MPS Retail Electric Adjustment to Remove One-half		
21	of Noted ESF Departments' Costs (1)		<u>\$ (1,922,579)</u>
22	(1) To the extent that the Company has reduced any of		
23	the above-listed ESF department costs in other		
24	Company adjustments, those amounts should be		
25	eliminated from this adjustment amount for		
26	reconciliation purposes		

**Adjustment to Assign a Portion of Test Year ESF Costs  
Allocated to SJLP Electric Operation to Divestiture Activities**

Line No.	ESF Department		Dep't Costs Allocated to SJLP
	No.	Description	
1	4031	General Counsel	\$ -
2	4040	Executive	111,967
3	4043	Board of Directors Management	183,281
4	4120	External Communications	59,981
5	4130	Finance	154,939
6	4131	Corporate Secretary	365,615
7	4132	Shareholder Relations	17,090
8	4183	Corporate Financial Reporting	<u>110,722</u>
9	Total		\$ 1,003,595
10	Adjustment to Eliminate one-half of Noted		
11	ESF Department Costs Allocated to Total SJLP		
12	(Line 9 times 50%)		\$ 501,798
13	Percent to Electric Based Upon Payroll		
14	Annualization Split		
15	Electric	\$ 358,118    93.98%	<u>93.98%</u>
16	Gas	20,939    5.50%	
17	Steam	1,983    0.52%	
17	Total	<u>\$ 381,040</u> 100.00%	
18	Adjustment to Total SJLP Electric Operations:		<u>\$ (471,611)</u>
19	(1) To the extent that the Company has reduced any of		
20	the above-listed ESF department costs in other		
21	Company adjustments, those amounts should be		
22	eliminated from this adjustment amount for		
23	reconciliation purposes		

**Adjustment to Assign a Portion of Test Year ESF Costs  
Allocated to SJLP Steam Operations to Divestiture Activities**

Line No.	ESF Department		Dep't Costs Allocated to SJLP
	No.	Description	
1	4031	General Counsel	\$ 111,967
2	4040	Executive	183,281
3	4043	Board of Directors Management	59,981
4	4120	External Communications	154,939
5	4130	Finance	365,615
6	4131	Corporate Secretary	17,090
7	4132	Shareholder Relations	110,722
8	4183	Corporate Financial Reporting	<u>321,389</u>
9	Total		\$ 1,324,985
10	Adjustment to Eliminate one-half of Noted		
11	ESF Department Costs Allocated to Total SJLP		
12	(Line 9 times 50%)		\$ 662,492
13	Percent to Electric Based Upon Payroll		
14	Annualization Split		
15	Electric	\$ 358,118	93.98%
16	Gas	20,939	5.50%
16	Steam	1,983	0.52%
17	Total	<u>\$ 381,040</u>	<u>100.00%</u>
18	Adjustment to Total SJLP Steam Operations:		<u>\$ (3,448)</u>
19	(1)	To the extent that the Company has reduced any of	
20		the above-listed ESF department costs in other	
21		Company adjustments, those amounts should be	
22		eliminated from this adjustment amount for	
23		reconciliation purposes	

**Adjustment to Eliminate Cost of Excess Capacity at Aquila's  
Downtown Office Building Located at 20 West 9th**

Line No.	Total Company	Percent to		Total \$ Amounts to:		FERC Account -- MPS		FERC Account -- SJLP	
		MPS	SJLP	MPS	SJLP	921	935	921	935
1	<b>Test Year Actual Distribution (Source: OPC-867)</b>								
2	1,300,807	19.12%	6.30%	248,751	81,979	155,725	93,026	51,306	30,673
3	<b>Distribution to MPS and SJLP Utilizing August 2003 ESF Allocation Factors as Reflected in "Updated" Case</b>								
4	1,300,807	20.30%	6.80%	264,064	88,455	165,311	98,753	55,359	33,096
5	<b>Adjustment to Test Year Actual Operating Expense to Eliminate</b>								
6	<b>Excess Capacity of 20 West 9th Building Allocated to MPS &amp;</b>								
7	<b>SJLP Electric Operations:</b>								
8	Work Stations In Use at 20 West 9th Building (OPC-865)				544				
9	Work Station Capability at 20 West 9th Building (OPC-865)				<u>847</u>				
10	Excess Capacity Percentage				35.77%	<u>35.77%</u>	<u>35.77%</u>	<u>35.77%</u>	<u>35.77%</u>
11	<b>Adjustment if Posted to Test Year Actual Operating Results</b>								
12	Total MPS/SJLP Adjustment (Line No. 2 times Line No. 10)					(55,708)	(33,278)	(18,354)	(10,973)
13	Percent to MPS/SJLP Electric Operations (OPC-867)					<u>86.874%</u>	<u>92.808%</u>	<u>92.058%</u>	<u>88.029%</u>
14	Total MPS/SJLP Electric Operations Adjustment (Line 12 times Line 13)					(48,396)	(30,885)	(16,896)	(9,659)
15	Retail Jurisdictional Allocation Percentages					<u>99.45133%</u>	<u>99.45133%</u>	<u>100.00%</u>	<u>100.00%</u>
16	Adjustment to MPS/SJLP Test Year Actual Electric Retail Operations								
17	(Line No. 14 times Line No. 15)					<u>\$ (48,130)</u>	<u>\$ (30,716)</u>	<u>\$ (16,896)</u>	<u>\$ (9,659)</u>
18	<b>Adjustment if Posted to Aquila's Updated/Adjusted Operating Results</b>								
19	(Line No. 4 times Line No.10)					(59,137)	(35,327)	(19,804)	(11,840)
20	Percent to MPS/SJLP Electric Operations (OPC-867)					<u>86.874%</u>	<u>92.808%</u>	<u>92.058%</u>	<u>88.029%</u>
21	Total MPS/SJLP Electric Operations Adjustment (Line 19 times Line 20)					(51,375)	(32,786)	(18,231)	(10,422)
22	Retail Jurisdictional Allocation Percentages					<u>99.45133%</u>	<u>99.45133%</u>	<u>100.00%</u>	<u>100.00%</u>
23	Adjustment to MPS/SJLP Test Year Actual Electric Retail Operations								
24	Line No. 21 time Line No. 22)					<u>\$ (51,093)</u>	<u>\$ (32,606)</u>	<u>\$ (18,231)</u>	<u>\$ (10,422)</u>

**Adjustment to Eliminate Cost of Excess Office Space  
Allocated to MPS and SJLP Electric Rate Base**

	Total Company at 12/31/02	MPS Operations		SJLP Operations	
		Electric	Gas	Electric	Gas
Gross Plant	\$ 60,965,447	\$ 13,611,890	\$ 1,263,680	\$ 4,711,950	\$ 73,978
Accum. Depre.	5,231,176	1,167,976	108,431	404,312	6,348
Net Plant	\$ 55,734,272	\$ 12,443,913	\$ 1,155,249	\$ 4,307,638	\$ 67,630
Excess Capacity Percentage (1)	35.77%	35.77%	35.77%	35.77%	35.77%

**Adjustment to Eliminate Total Divisional Excess Office Capacity in Downtown Kansas City**

Gross Plant	\$ (21,809,363)	\$ (4,869,424)	\$ (452,060)	\$ (1,685,621)	\$ (26,464)
Accum. Depre.	(1,871,365)	(417,824)	(38,789)	(144,636)	(2,271)
Net Plant	\$ (19,937,998)	\$ (4,451,601)	\$ (413,271)	\$ (1,540,985)	\$ (24,193)
Jurisdictional Factors		99.45133%	100.00%	100.00%	100.00%

**Adjustment to Eliminate Jurisdictional Divisional Excess Office Capacity in Downtown Kansas City**

Gross Plant	\$ (4,842,707)	\$ (452,060)	\$ (1,685,621)	\$ (26,464)
Accum. Depre.	\$ (415,531)	\$ (38,789)	\$ (144,636)	\$ (2,271)
Net Plant	\$ (4,427,176)	\$ (413,271)	\$ (1,540,985)	\$ (24,193)

Note (1)

Work Stations In Use at 20 West 9th Building (OPC-865)	544
Work Station Capability at 20 West 9th Building (OPC-865)	847
Excess Capacity Percentage	35.77%