

**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</b> (Source: OPC-867)										
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)				847						
10	Normal Occupance Rate Assumed (8.0% vacancy rate)				<u>92%</u>						
11	Subtotal Available Work Stations (Line 9 X Line 10)				779						
12	Excess Capacity Percentage				30.19%		<u>30.19%</u>		<u>30.19%</u>		
13	<b>Adjustment if Posted to Test Year Actual Operating Results</b>										
14	Total MPS/SLP Adjustment (Line No. 2 times Line No. 10)					(47,011)		(28,083)		(15,488)	
15	Percent to MPS/SJLP Electric Operations (OPC-867)					<u>86.874%</u>		<u>92.808%</u>		<u>92.058%</u>	
16	Total MPS/SJLP Electric Operations Adjustment (Line 12 times Line 13)					(40,840)		(26,063)		(14,258)	
17	Retail Jurisdictional Allocation Percentages					<u>99.45133%</u>		<u>99.45133%</u>		<u>100.00%</u>	
18	Adjustment to MPS/SJLP Test Year Actual Electric Retail Operations										
19	(Line No. 14 times Line No. 15)					<u>\$ (40,616)</u>		<u>\$ (25,920)</u>		<u>\$ (14,258)</u>	
20	<b>Adjustment if Posted to Aquila's Updated/Adjusted Operating Results</b>										
21	(Line No. 4 times Line No.10)					(49,905)		(29,812)		(16,712)	
22	Percent to MPS/SJLP Electric Operations (OPC-867)					<u>86.874%</u>		<u>92.808%</u>		<u>92.058%</u>	
23	Total MPS/SJLP Electric Operations Adjustment (Line 19 times Line 20)					(43,354)		(27,668)		(15,385)	
24	Retail Jurisdictional Allocation Percentages					<u>99.45133%</u>		<u>99.45133%</u>		<u>100.00%</u>	
25	Adjustment to MPS/SJLP Test Year Actual Electric Retail Operations										
26	Line No. 21 time Line No. 22)					<u>\$ (43,116)</u>		<u>\$ (27,516)</u>		<u>\$ (15,385)</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)	30.19%	30.19%	30.19%	30.19%	30.19%

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

Gross Plant	\$ (18,404,486)	\$ (4,109,210)	\$ (381,485)	\$ (1,422,462)	\$ (22,333)
Accum. Depre.	(1,579,208)	(352,593)	(32,734)	(122,055)	(1,916)
Net Plant	\$ (16,825,279)	\$ (3,756,617)	\$ (348,751)	\$ (1,300,407)	\$ (20,416)
Jurisdictional Factors		99.45133%	100.00%	100.00%	100.00%

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

Gross Plant	\$ (4,086,664)	\$ (381,485)	\$ (1,422,462)	\$ (22,333)
Accum. Depre.	\$ (350,659)	\$ (32,734)	\$ (122,055)	\$ (1,916)
Net Plant	\$ (3,736,006)	\$ (348,751)	\$ (1,300,407)	\$ (20,416)

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
Occupancy Rate (Vacancy Rate of 8.0% Assumed)	92%
Subtotal Workstations Available on Average	779
Excess Capacity Percentage	30.19%