

Exhibit No.:	
Issue:	Accounting Schedules
Witness:	MoPSC Auditors
Sponsoring Party:	MoPSC Staff
Case No.:	ER-2005-0436
Date Prepared:	October 14, 2005

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

AQUILA, INC.

d/b/a AQUILA NETWORKS-MPS (ELECTRIC)

CASE NO. ER-2005-0436

Jefferson City, Missouri
October 2005

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Revenue Requirement

Line	7.72% Return	7.90% Return	8.08% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$ 811,021,117	\$ 811,021,117	\$ 811,021,117
2 Rate of Return	7.72%	7.90%	8.08%

3 Net Operating Income Requirement	\$ 62,610,830	\$ 64,070,668	\$ 65,530,506
4 Net Income Available (Sch 9)	\$ 64,670,231	\$ 64,670,231	\$ 64,670,231

5 Additional NOI/T Needed	\$ (2,059,401)	\$ (599,563)	\$ 860,275
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 14,287,597	\$ 15,197,188	\$ 16,106,779
8 Test Year Current Income Tax	\$ 15,570,762	\$ 15,570,762	\$ 15,570,762

9 Additional Current Tax Required	\$ (1,283,165)	\$ (373,574)	\$ 536,017
10 Required Deferred ITC	\$ 0	\$ 0	\$ 0
11 Test Year Deferred ITC	\$ 0	\$ 0	\$ 0

12 Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0

13 Total Additional Tax Required	\$ (1,283,165)	\$ (373,574)	\$ 536,017

14 Gross Revenue Requirement	\$ (3,342,566)	\$ (973,137)	\$ 1,396,292

Allowance for Known and Measurable Changes	<u>35,000,000</u>	<u>35,000,000</u>	<u>35,000,000</u>
TOTAL	\$31,657,434	\$34,026,863	\$36,396,292

Aquila, Inc.
Case No. ER-2005-0436

Weighted Cost of Capital as of June 30, 2005
For Aquila Inc. d/b/a
Aquila Networks - MPS
Aquila Networks - L&P

Capital Component	Percentage Of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			8.50%	9.00%	9.50%
Common Stock Equity	36.16%	----	3.07%	3.25%	3.43%
Long Term Debt	63.84%	7.281%	4.65%	4.65%	4.65%
Shot Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%
	<u>100.00%</u>		<u>7.72%</u>	<u>7.90%</u>	<u>8.08%</u>

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$1,480,425,901
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 564,910,435
3 Net Plant in Service	\$ 915,515,466
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ (19,320,974)
5 Materials and Supplies-Exempt	16,078,843
6 Undistributed Stores	4,067,714
7 Emission Allowances	1,090,025
8 Prepayments MoPub	69,310
9 Prepayments MoPub's share of UCU	1,993,968
10 Fuel Inventory - Oil & Propane	2,357,435
11 Fuel Inventory - Coal	8,206,420
12 Fuel Inventory - Coke	0
13 Prepaid Pension Asset	9,162,261
14 AAO Def Sibley Rebuild & W. Coal 90	1,100,967
15 AAO Def Sibley Rebuild & W. Coal 93	1,172,423
Subtract from Net Plant	
16 Federal Tax Offset 4.0849 %	\$ 536,485
17 State Tax Offset 10.9479 %	225,945
18 City Tax Offset 0.0000 %	0
19 Interest Expense Offset 19.0849 %	7,197,389
20 Customer Advances for Construction	8,366,412
21 Customer Deposits	3,785,004
22 Deferred Income Taxes-Depreciation	108,596,869
23 Unamortized Investment Tax Credit	0
24 ERISA Minimum Tracker	1,764,637
25 Total Rate Base	\$ 811,021,117

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 21,664	\$ 0	99.4750	\$ 0	\$ 21,550
2		Total	\$ 21,664	\$ 0		\$ 0	\$ 21,550
Steam Production Plant - Sibley							
3	310.000	Land & Land Rights	\$ 396,706	\$ 0	99.5100	\$ 0	\$ 394,762
4	311.120	Structures & Improve-Sibley	37,248,167	0	99.5100	0	37,065,651
5	312.120	Boiler Plant Equip-Sibley	141,852,398	0	99.0000	0	140,433,874
6	312.000	Boiler Pollution - Sibley	1,642,151	0	99.5100	0	1,634,104
7	314.120	Turbogenerator Units-Sibley	55,900,330	0	99.5100	0	55,626,418
8	315.120	Accessory Elect Equip-Sibley	15,273,624	0	99.5100	0	15,198,783
9	316.120	Misc Power Plt Equip-Sibley	770,440	0	99.5100	0	766,665
10		Total	\$ 253,083,816	\$ 0		\$ 0	\$ 251,120,257
Steam Production Jeffrey Energy Cen							
11	310.000	Land and Land Rights	\$ 267,264	\$ 111,704	99.5100	\$ 0 P-1	\$ 377,111
12	311.110	Structures & Improvements JEC	18,526,191	410,538	99.5100	0 P-2	18,843,939
13	312.110	Boiler Plant Equip. JEC	58,761,749	0	99.5100	0 P-3	58,473,816
14	312.000	Boiler Pollution Equip JEC	816,161	1,438,628	99.5100	0 P-4	2,243,741
15	314.110	Turbogenerator Units - JEC	19,038,853	0	99.5100	0 P-5	18,945,563
16	315.110	Accessory Elect. Equip. - JEC	6,377,911	0	99.5100	0 P-6	6,346,659
17	316.110	Misc. Power Plt. Equip. - JEC	1,562,490	32,089	99.5100	0 P-7	1,586,766
18		Total	\$ 105,350,619	\$ 1,992,959		\$ 0	\$ 106,817,595

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Other Production Plant							
19	340.000	Land & Land Rights	\$ 71,281	\$ 0	99.5100	\$ 0	\$ 70,932
20	341.000	Struct & Improvements	1,458,378	(80,847)	99.5100	0 P-8	1,370,781
21	342.000	Fuel Holders Prod & Acc	468,703	0	99.5100	0	466,406
22	343.000	Prime Movers	6,866,738	0	99.5100	0	6,833,091
23	343.001	Wind Turbines	0	0	99.5100	0	0
24	344.000	Generators	8,682,169	0	99.5100	0	8,639,626
25	345.000	Accessory Elect Equip	1,996,503	0	99.5100	0	1,986,720
26	346.000	Misc Power Plt Equip	20,000	0	99.5100	0	19,902
27		Total	\$ 19,563,772	\$ (80,847)		\$ 0	\$ 19,387,458
Greenwood Energy Center Plant							
28	340.000	Land and Land Rights	\$ 233,662	\$ 0	99.5100	\$ 0	\$ 232,517
29	341.000	Structures & Improvements	1,742,104	0	99.5100	0	1,733,568
30	342.000	Fuel Holders and Accessories	1,949,277	0	99.5100	0	1,939,726
31	343.000	Prime Movers	28,901,427	0	99.5100	0	28,759,810
32	344.000	Generators	6,710,810	0	99.5100	0	6,677,927
33	345.000	Accessory Electric Equip	5,139,881	0	99.5100	0	5,114,696
34	346.000	Miscellaneous Power Plant Equip	65,574	0	99.5100	0	65,253
35		Total	\$ 44,742,735	\$ 0		\$ 0	\$ 44,523,497
South Harper Generating Plant							
36	340.000	Land and Land Rights - SH	\$ 0	\$ 1,023,475	99.5100	\$ 0 P-9	\$ 1,018,460
37	341.000	Structures & Improvements - SH	0	5,550,141	99.5100	0 P-10	5,522,945
38	342.000	Fuel Holders & Accessories-SH	0	4,193,144	99.5100	0 P-11	4,172,598
39	343.000	Prime Movers - SH	0	62,027,417	99.5100	0 P-12	61,723,483
40	344.000	Generators - SH	0	26,693,757	99.5100	0 P-13	26,562,958
41	345.000	Accessory Elect Equip - SH	0	12,375,571	99.5100	0 P-14	12,314,931
42	346.000	Misc. Power Plant Equip - SH	0	148,398	99.5100	0 P-15	147,671
43		Total	\$ 0	\$ 112,011,903		\$ 0	\$ 111,463,046

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant							
44	350.000	Land & Land Rights	\$ 11,781,763	\$ 0	99.5100	\$ 0	\$ 11,724,032
45	352.000	Structures & Improvements	3,825,407	0	99.5100	0	3,806,663
46	353.000	Station Equipment	88,378,128	26,159,594	99.5100	0 P-28	113,976,487
47	354.000	Towers & Fixtures	323,639	0	99.5100	0	322,053
48	355.000	Poles & Fixtures	57,095,023	0	99.5100	0	56,815,257
49	356.000	Overhead Conductors & Devices	47,737,163	0	99.5100	0	47,503,251
50	358.000	Underground Conductors & Devices	57,959	0	99.5100	0	57,675
51		Total	\$ 209,199,082	\$ 26,159,594		\$ 0	\$ 234,205,418
Distribution Plant							
52	360.000	Land & Land Rights	\$ 3,848,987	\$ 0	99.4320	\$ 0	\$ 3,827,125
53	361.000	Structures & Improvements	5,877,505	0	99.4320	0	5,844,121
54	362.000	Station Equipment	73,370,441	0	99.4320	0	72,953,697
55	364.000	Poles, Towers & Fixtures	115,668,760	0	99.4320	0	115,011,761
56	365.000	Overhead Conductors & Devices	73,425,638	0	99.4320	0	73,008,580
57	366.000	Underground Conduit	32,280,125	0	99.4320	0	32,096,774
58	367.000	Underground Conductors & Devices	81,207,371	0	99.4320	0	80,746,113
59	368.000	Line Transformers	119,341,191	0	99.4320	0	118,663,333
60	369.001	Services - Overhead	12,530,083	0	99.4320	0	12,458,912
61	369.002	Services - Underground	44,143,780	0	99.4320	0	43,893,043
62	370.001	Meters	23,467,351	0	99.4320	0	23,334,056
63	370.002	Meters-PURPA Load Research	2,045,596	0	99.4320	0	2,033,977
64	371.000	Installation On Customers' Premises	12,884,173	0	99.4320	0	12,810,991
65	373.000	Street Lighting & Signal Systems	22,540,755	0	99.4320	0	22,412,724
66		Total	\$ 622,631,756	\$ 0		\$ 0	\$ 619,095,207

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Total Plant in Service

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		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
67	389.000	Land & Land Rights	\$ 880,986	\$ 0	99.4750	\$ 0	\$ 876,361
68	390.001	Structures & Improvements	9,228,160	0	99.4750	0	9,179,712
69	391.001	Office Furniture & Equipment	1,218,173	0	99.4750	0	1,211,778
70	391.003	Computer Hardware	1,589,877	0	99.4750	0	1,581,530
71	391.004	Computer Software	228,380	0	99.4750	0	227,181
72	391.005	Computer Systems Development	40,000	0	99.4750	0	39,790
73	392.001	Transportation Equip.-Subunit	0	0	99.4750	0	0
74	392.002	Transportation Equip - Cars	79,406	0	99.4750	0	78,989
75	392.003	Transportation Equip-Light Trk	170,330	0	99.4750	0	169,436
76	392.004	Transportation Equip-Med Truck	520,831	0	99.4750	0	518,097
77	392.005	Transportation Equip-Heavy Truck	1,401,495	0	99.4750	0	1,394,137
78	392.006	Transportation Equip.-Trailers	532,491	0	99.4750	0	529,695
79	393.000	Stores Equipment	93,002	0	99.4750	0	92,514
80	394.000	Tools, Shop, & Garage Equipment	3,272,568	0	99.4750	0	3,255,387
81	395.000	Laboratory Equipment	1,957,533	0	99.4750	0	1,947,256
82	396.001	Power Operated Equip-Short Life	371,975	0	99.4750	0	370,022
83	396.002	Power Operated Equip-Long Life	3,076,980	0	99.4750	0	3,060,826
84	397.000	Communication Equipment	7,028,929	0	99.4750	0	6,992,027
85	398.000	Miscellaneous Equipment	135,501	0	99.4750	0	134,790
86		Total	\$ 31,826,617	\$ 0		\$ 0	\$ 31,659,528

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Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Common Plant							
87	389.000	Land and Land Rights	\$ 146,041	\$ 0	99.4750	\$ 0	\$ 145,274
88	390.001	Structures & Improvements-Own	5,747,234	0	99.4750	0	5,717,061
89	390.051	Structures & Improvements-Leased	138,056	0	99.4750	0	137,331
90	391.001	Office Furniture & Equip	1,024,266	0	99.4750	0	1,018,889
91	391.003	Computer Hardware	428,696	0	99.4750	0	426,445
92	391.004	Computer Software	1,950	0	99.4750	0	1,940
93	392.003	Trans Equip - Light Trucks	0	0	99.4750	0	0
94	392.004	Trans Equip - Med Trucks	0	0	99.4750	0	0
95	392.005	Trans Equip - Heavy Trucks	83,994	0	99.4750	0	83,553
96	392.006	Trans Equip - Trailers	0	0	99.4750	0	0
97	393.000	Stores Equipment	14,724	0	99.4750	0	14,647
98	394.000	Tools, Shop and Garage Equip	138,264	0	99.4750	0	137,538
99	395.000	Laboratory Equipment	17,867	0	99.4750	0	17,773
100	396.001	Power Operated Equip-Short Life	0	0	99.4750	0	0
101	396.002	Power Operated Equip-Long Life	26,200	0	99.4750	0	26,062
102	397.000	Communications Equipment	1,591,825	0	99.4750	0	1,583,468
103	398.000	Miscellaneous Equipment	62,760	0	99.4750	0	62,431
104		Total	\$ 9,421,877	\$ 0		\$ 0	\$ 9,372,412

Total Plant in Service

Line	No	Acct	Description	Total	Company	Adjustment	Total Co	Alloc	Adjustment	Jurisdictional	Adjusted
				(A)	(B)	(C)	(D)	(E)	(F)		

105	389.000	Land and Land Rights		\$	159,563	\$	99.4750	0	P-16	\$	158,725
106	390.000	Structures & Improvements-Own			15,407,336		99.4750	0	P-17		15,326,447
107	390.051	Structures & Improve-Lease			1,566,284		99.4750	0	P-18		1,558,061
108	391.001	Office Furniture & Equipment			3,576,750		99.4750	0	P-19		3,557,972
109	391.003	UCU Gen Plt Computer Hardware			3,854,628		99.4750	0	P-20		3,834,391
110	391.004	UCU Gen Plt Computer Software			20,194,767		99.4750	0	P-21		20,088,744
111	391.005	UCU Gen Plt Computer System Develop			5,346,129		99.4750	0	P-22		5,318,062
112	392.004	Trans Equip - Med Trucks			0		99.4750	0	P-23		0
113	394.000	Tools, Shop and Garage Equip			93,530		99.4750	0	P-24		93,039
114	395.000	Lab Equipment			17,472		99.4750	0	P-25		17,380
115	397.000	Communications Equipment			2,675,273		99.4750	0	P-26		2,661,228
116	398.000	Miscellaneous Equipment			146,654		99.4750	0	P-27		145,884
117		Total		\$	53,038,386		0			\$	52,759,933

***** Total Plant in Service \$1,348,880,324 \$ 140,083,609 \$ *****

***** \$1,480,425,901 *****

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

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Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Land and Land Rights P-1	\$ 111,704	

1. To include the Jeffrey Common Plant in Jeffrey plant in service. (Williams)	\$ 111,704	

Structures & Improvements JEC P-2	\$ 410,538	

1. To include the Jeffrey Common Plant in Jeffrey plant in service. (Williams)	\$ 410,538	

Boiler Pollution Equip JEC P-4	\$ 1,438,628	

1. To include the Jeffrey Common Plant in Jeffrey plant in service. (Williams)	\$ 1,438,628	

Miscl. Power Plt. Equip. - JEC P-7	\$ 32,089	

1. To include the Jeffrey Common Plant in Jeffrey plant in service. (Williams)	\$ 32,089	

Struct & Improvements P-8	\$ (80,847)	

1. To eliminate from plant-in-service the cost of pads built to store the combustion turbines purchased by Aquila for non regulated purposes, transferred for use at South Harper. (Williams)	\$ (80,847)	

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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Land and Land Rights - SH	P-9	\$ 1,023,475
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1. To include in plant-in-service the estimated cost of the South Harper plant at June 30, 2005 using an estimated unitization. (Williams)	\$ 1,034,490	
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2. To disallow legal costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (8,361)	
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3. To disallow outside consulting fees associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (1,980)	
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4. To disallow other outside services costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (674)	
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Structures & Improvements - SH	P-10	\$ 5,550,141
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1. To include in plant-in-service the estimated cost of the South Harper plant at June 30, 2005 using an estimated unitization. (Williams)	\$ 5,611,807	
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2. To disallow legal costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (41,224)	
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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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3. To disallow outside consulting fees associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (9,767)	
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4. To disallow other outside services costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (3,322)	
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5. To disallow storage costs associated with equipment used at South Harper. (Williams)	\$ (7,353)	
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Fuel Holders & Accessories-SH

P-11

\$ 4,193,144

1. To include in plant-in-service the estimated cost of the South Harper plant at June 30, 2005 using an estimated unitization. (Williams)	\$ 4,239,748	
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2. To disallow legal costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (31,160)	
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3. To disallow outside consulting fees associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (7,379)	
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4. To disallow other outside services costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (2,510)	
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5. To disallow storage costs associated with equipment used at South Harper. (Williams)	\$ (5,555)	
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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prime Movers - SH	P-12	\$ 62,027,417
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1. To include in plant-in-service the estimated cost of the South Harper plant at June 30, 2005 using an estimated unitization. (Williams)	\$ 62,716,814	
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2. To disallow legal costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (460,932)	
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3. To disallow outside consulting fees associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (109,157)	
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4. To disallow other outside services costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (37,130)	
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5. To disallow storage costs associated with equipment used at South Harper. (Williams)	\$ (82,178)	
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Generators - SH	P-13	\$ 26,693,757
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1. To include in plant-in-service the estimated cost of the South Harper plant at June 30, 2005 using an estimated unitization. (Williams)	\$ 26,990,442	
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2. To disallow legal costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$ (198,364)	
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Adjustments to Total Plant

Adj	No Description	Total Co	Mo Juris	Adjustment
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3.	To disallow outside consulting fees associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction.			
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4.	To disallow other outside services costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction.			
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5.	To disallow storage costs associated with equipment used at South Harper.			
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	Accessories Elect Equip - SH	P-14	\$ 12,375,571	
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1.	To include in plant-in-service the estimated cost of the South Harper plant at June 30, 2005 using an estimated unitization.		\$ 12,513,118	
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2.	To disallow legal costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction.		\$ (91,964)	
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3.	To disallow outside consulting fees associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction.		\$ (21,779)	
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4.	To disallow other outside services costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction.		\$ (7,408)	
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5.	To disallow storage costs associated with equipment used at South Harper.		\$ (16,396)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Total Plant

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Misc. Power Plant Equip - SH	P-15	\$ 148,398
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1. To include in plant-in-service the estimated cost of the South Harper plant at June 30, 2005 using an estimated unitization. (Williams)	\$	150,048
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2. To disallow legal costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$	(1,103)
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3. To disallow outside consulting fees associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$	(261)
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4. To disallow other outside services costs associated with South Harper for EA-2005-248, EO-2005-0156 and court cases with the construction. (Williams)	\$	(89)
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5. To disallow storage costs associated with equipment used at South Harper. (Williams)	\$	(197)
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Station Equipment	P-28	\$ 26,159,594
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1. To include in transmission plant-in-service transmission upgrades associated with South Harper construction. (Williams)	\$	26,159,594
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 21,550	0.0000	\$ 0
2		Total	\$ 21,550		\$ 0
Steam Production Plant - Sibley					
3	310.000	Land & Land Rights	\$ 394,762	0.0000	\$ 0
4	311.120	Structures & Improve-Sibley	37,065,651	1.8700	693,128
5	312.120	Boiler Plant Equip-Sibley	140,433,874	2.1900	3,075,502
6	312.000	Boiler Pollution - Sibley	1,634,104	2.1900	35,787
7	314.120	Turbogenerator Units-Sibley	55,626,418	2.3300	1,296,096
8	315.120	Accessory Elect Equip-Sibley	15,198,783	2.4000	364,771
9	316.120	Misc Power Plt Equip-Sibley	766,665	2.5000	19,167
10		Total	\$ 251,120,257		\$ 5,484,451
Steam Production Jeffrey Energy Cen					
11	310.000	Land and Land Rights	\$ 377,111	0.0000	\$ 0
12	311.110	Structures & Improvements JEC	18,843,939	1.8700	352,382
13	312.110	Boiler Plant Equip. JEC	58,473,816	2.1000	1,227,950
14	312.000	Boiler Pollution Equip JEC	2,243,741	2.1000	47,119
15	314.110	Turbogenerator Units - JEC	18,945,563	2.3100	437,643
16	315.110	Accessory Elect. Equip. - JEC	6,346,659	2.3700	150,416
17	316.110	Miscl. Power Plt. Equip. - JEC	1,586,766	2.5900	41,097
18		Total	\$ 106,817,595		\$ 2,256,607
Other Production Plant					
19	340.000	Land & Land Rights	\$ 70,932	0.0000	\$ 0
20	341.000	Struct & Improvements	1,370,781	1.7500	23,989
21	342.000	Fuel Holders Prod & Acc	466,406	3.0900	14,412
22	343.000	Prime Movers	6,833,091	4.8100	328,672
23	343.001	Wind Turbines	0	4.7700	0
24	344.000	Generators	8,639,626	3.8000	328,306
25	345.000	Accessory Elect Equip	1,986,720	2.8500	56,622
26	346.000	Miscl Power Plt Equip	19,902	3.5700	711
27		Total	\$ 19,387,458		\$ 752,712

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Greenwood Energy Center Plant					
28	340.000	Land and Land Rights	\$ 232,517	0.0000	\$ 0
29	341.000	Structures & Improvements	1,733,568	1.7500	30,337
30	342.000	Fuel Holders and Accessories	1,939,726	3.0900	59,938
31	343.000	Prime Movers	28,759,810	4.8100	1,383,347
32	344.000	Generators	6,677,927	3.8000	253,761
33	345.000	Accessory Electric Equip	5,114,696	2.8500	145,769
34	346.000	Miscellaneous Power Plant Equip	65,253	3.5700	2,330
35		Total	\$ 44,523,497		\$ 1,875,482
South Harper Generating Plant					
36	340.000	Land and Land Rights - SH	\$ 1,018,460	0.0000	\$ 0
37	341.000	Structures & Improvements - SH	5,522,945	1.7500	96,652
38	342.000	Fuel Holders & Accessories-SH	4,172,598	3.0900	128,933
39	343.000	Prime Movers - SH	61,723,483	4.8100	2,968,900
40	344.000	Generators - SH	26,562,958	3.8000	1,009,392
41	345.000	Accessory Elect Equip - SH	12,314,931	2.8500	350,976
42	346.000	Misc. Power Plant Equip - SH	147,671	3.5700	5,272
43		Total	\$ 111,463,046		\$ 4,560,125
Transmission Plant					
44	350.000	Land & Land Rights	\$ 11,724,032	0.0000	\$ 0
45	352.000	Structures & Improvements	3,806,663	1.8300	69,662
46	353.000	Station Equipment	113,976,487	1.7000	1,937,600
47	354.000	Towers & Fixtures	322,053	1.8500	5,958
48	355.000	Poles & Fixtures	56,815,257	2.9300	1,664,687
49	356.000	Overhead Conductors & Devices	47,503,251	2.3200	1,102,075
50	358.000	Underground Conductors & Devices	57,675	2.4900	1,436
51		Total	\$ 234,205,418		\$ 4,781,418

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Distribution Plant					
52	360.000	Land & Land Rights	\$ 3,827,125	0.0000	\$ 0
53	361.000	Structures & Improvements	5,844,121	1.6100	94,090
54	362.000	Station Equipment	72,953,697	2.0800	1,517,437
55	364.000	Poles, Towers & Fixtures	115,011,761	3.8900	4,473,958
56	365.000	Overhead Conductors & Devices	73,008,580	2.1800	1,591,587
57	366.000	Underground Conduit	32,096,774	1.7000	545,645
58	367.000	Underground Conductors & Devices	80,746,113	2.4900	2,010,578
59	368.000	Line Transformers	118,663,333	3.4500	4,093,885
60	369.001	Services - Overhead	12,458,912	3.6400	453,504
61	369.002	Services - Underground	43,893,043	3.0500	1,338,738
62	370.001	Meters	23,334,056	2.0000	466,681
63	370.002	Meters-PURPA Load Research	2,033,977	7.1400	145,226
64	371.000	Installation On Customers' Premises	12,810,991	5.1200	655,923
65	373.000	Street Lighting & Signal Systems	22,412,724	3.1800	712,725
66		Total	\$ 619,095,207		\$ 18,099,977
General Plant					
67	389.000	Land & Land Rights	\$ 876,361	0.0000	\$ 0
68	390.001	Structures & Improvements	9,179,712	2.7300	250,606
69	391.001	Office Furniture & Equipment	1,211,778	4.1700	50,531
70	391.003	Computer Hardware	1,581,530	12.5000	197,691
71	391.004	Computer Software	227,181	11.1100	25,240
72	391.005	Computer Systems Development	39,790	11.1100	4,421
73	392.001	Transportation Equip.-Subunit	0	11.2500	0
74	392.002	Transportation Equip - Cars	78,989	11.2500	8,886
75	392.003	Transportation Equip-Light Trk	169,436	11.2500	19,062
76	392.004	Transportation Equip-Med Truck	518,097	11.2500	58,286
77	392.005	Transportation Equip-Heavy Truck	1,394,137	11.2500	156,840
78	392.006	Transportation Equip.-Trailers	529,695	11.2500	59,591
79	393.000	Stores Equipment	92,514	3.7000	3,423
80	394.000	Tools, Shop, & Garage Equipment	3,255,387	3.6800	119,798
81	395.000	Laboratory Equipment	1,947,256	3.4300	66,791
82	396.001	Power Operated Equip-Short Life	370,022	4.4500	16,466
83	396.002	Power Operated Equip-Long Life	3,060,826	4.4500	136,207
84	397.000	Communication Equipment	6,992,027	3.7000	258,705
85	398.000	Miscellaneous Equipment	134,790	3.7100	5,001
86		Total	\$ 31,659,528		\$ 1,437,545

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Common Plant			
87	389.000	Land and Land Rights	\$ 145,274	0.0000	\$ 0
88	390.001	Structures & Improvements-Own	5,717,061	2.5100	143,498
89	390.051	Structures & Improvements-Leased	137,331	0.0000	0
90	391.001	Office Furniture & Equip	1,018,889	4.1700	42,488
91	391.003	Computer Hardware	426,445	12.5000	53,306
92	391.004	Computer Software	1,940	11.1100	216
93	392.003	Trans Equip - Light Trucks	0	11.2500	0
94	392.004	Trans Equip - Med Trucks	0	11.2500	0
95	392.005	Trans Equip - Heavy Trucks	83,553	11.2500	9,400
96	392.006	Trans Equip - Trailers	0	11.2500	0
97	393.000	Stores Equipment	14,647	3.7000	542
98	394.000	Tools, Shop and Garage Equip	137,538	3.6800	5,061
99	395.000	Laboratory Equipment	17,773	3.4300	610
100	396.001	Power Operated Equip-Short Life	0	4.4500	0
101	396.002	Power Operated Equip-Long Life	26,062	4.4500	1,160
102	397.000	Communications Equipment	1,583,468	3.7000	58,588
103	398.000	Miscellaneous Equipment	62,431	3.7100	2,316
104		Total	\$ 9,372,412		\$ 317,185

Depreciation Expense

Line	No	Acct	Description	Adjusted	Depreciation	Expense
				(B)	(C)	(D)

105	389.000	Land and Land Rights	\$	158,725	0.0000	\$	0
106	390.000	Structures & Improvements-Own	15,326,447	2.2200		340,247	
107	390.051	Structures & Improve-Lease	1,558,061	0.0000		0	
108	391.001	Office Furniture & Equipment	3,557,972	4.1700		148,367	
109	391.003	UCU Gen Plt Computer Hardware	3,834,391	12.5000		479,299	
110	391.004	UCU Gen Plt Computer Software	20,088,744	11.1100		2,231,859	
111	391.005	UCU Gen Plt Computer System Develop	5,318,062	11.1100		590,837	
112	392.004	Trans Equip - Med Trucks	0	11.2500		0	
113	394.000	Tools, Shop and Garage Equip	93,039	3.6800		3,424	
114	395.000	Lab Equipment	17,380	3.5700		620	
115	397.000	Communications Equipment	2,661,228	3.7000		98,465	
116	398.000	Miscellaneous Equipment	145,884	4.1700		6,083	
117		Total	\$	52,759,933		\$	3,899,201

118 Total Depreciation Expense \$1,480,425,901 \$ 43,464,703

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 3,269	\$ 0	99.4750	\$ 0 R-1	\$ 3,252
2		Total	\$ 3,269	\$ 0		\$ 0	\$ 3,252
Production Steam Sibley Plants							
3	310.000	Land & Land Rights	\$ (31,769)	\$ 0	99.5100	\$ 0 R-2	\$ (31,613)
4	311.120	Structures & Improvements	38,528,826	0	99.5100	0 R-3	38,340,035
5	312.120	Boiler Plant Equipment	75,687,408	0	99.5100	0 R-4	75,316,540
6	314.120	Turbogenerator Units	27,655,912	0	99.5100	0 R-5	27,520,398
7	315.120	Accessory Electric Equipment	9,916,166	0	99.5100	0 R-6	9,867,577
8	316.120	Miscellaneous Power Plant Equipment	406,130	0	99.5100	0 R-7	404,140
9		Total	\$ 152,162,673	\$ 0		\$ 0	\$ 151,417,077
Production Stea Jeffrey Energy Cent							
10	311.110	Structures & Improvements JEC	\$ 14,326,462	\$ 328,298	99.5100	\$ 0 R-8	\$ 14,582,912
11	312.110	Boiler Plant Equip. JEC	41,564,244	1,158,449	99.5100	0 R-9	42,513,352
12	314.110	Turbogenerator Units - JEC	7,790,131	0	99.5100	0 R-10	7,751,959
13	315.110	Accessory Elect. Equip. - JEC	4,303,466	0	99.5100	0 R-11	4,282,379
14	316.110	Miscl. Power Plt. Equip. - JEC	509,215	26,205	99.5100	0 R-12	532,796
15		Total	\$ 68,493,518	\$ 1,512,912		\$ 0	\$ 69,663,398
Production Plant Other							
16	340.000	Land and Land Rights	\$ (452)	\$ 0	99.5100	\$ 0 R-13	\$ (450)
17	341.000	Struct & Improvements	663,625	0	99.5100	0 R-14	660,373
18	342.000	Fuel Holders Prod & Acc	353,170	0	99.5100	0 R-15	351,439
19	343.000	Prime Movers	2,268,947	0	99.5100	0 R-16	2,257,829
20	343.100	Wind Turbines - JEC	0	0	99.5100	0 R-17	0
21	344.000	Generators	5,733,610	0	99.5100	0 R-18	5,705,515
22	345.000	Accessory Elect Equip	1,435,450	0	99.5100	0 R-19	1,428,416
23	346.000	Miscl Power Plt Equip	(7,962)	0	99.5100	0 R-20	(7,923)
24		Total	\$ 10,446,388	\$ 0		\$ 0	\$ 10,395,199

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Greenwood Energy Center - Turbines							
25	341.000	Struct & Improvements	\$ 486,596	\$ 0	99.5100	\$ 0 R-21	\$ 484,212
26	342.000	Fuel Holders Prod & Acc	981,633	0	99.5100	0 R-22	976,823
27	343.010	Prime Movers - Greenwood Turbines	6,934,669	0	99.5100	0 R-23	6,900,689
28	344.000	Generators	1,966,966	0	99.5100	0 R-24	1,957,328
29	345.000	Accessory Elect Equipment	1,116,657	0	99.5100	0 R-25	1,111,185
30		Total	\$ 11,486,521	\$ 0		\$ 0	\$ 11,430,237
South Harper Generating Plant							
31	341.000	Structures & Improvements	\$ 0	\$ 0	99.5100	\$ 0 R-26	\$ 0
32	342.000	Fuel Holders & Accessories	0	0	99.5100	0 R-27	0
33	343.000	Prime Movers	0	0	99.5100	0 R-28	0
34	344.000	Generators	0	0	99.5100	0 R-29	0
35	345.000	Accessory Electric Equipment	0	0	99.5100	0 R-30	0
36	346.000	Miscl. Power Plant Equipment	0	0	99.5100	0 R-31	0
37		Total	\$ 0	\$ 0		\$ 0	\$ 0
Transmission Plant							
38	350.000	Land & Land Rights	\$ 2,310,201	\$ 0	99.5100	\$ 0 R-32	\$ 2,298,881
39	352.000	Structures & Improvements	1,324,011	0	99.5100	0 R-33	1,317,523
40	353.000	Station Equipment	28,005,062	0	99.5100	0 R-34	27,867,837
41	354.000	Towers & Fixtures	281,935	0	99.5100	0 R-35	280,554
42	355.000	Poles & Fixtures	15,078,664	0	99.5100	0 R-36	15,004,779
43	356.000	Overhead Conductors & Devices	17,746,931	0	99.5100	0 R-37	17,659,971
44	358.000	Underground Conductors & Devices	42,986	0	99.5100	0 R-38	42,775
45		Total	\$ 64,789,790	\$ 0		\$ 0	\$ 64,472,320

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Distribution Plant							
46	360.000	Land & Land Rights	\$ 4,154	\$ 0	99.4320	\$ 0 R-39	\$ 4,130
47	361.000	Structures & Improvements	1,309,974	0	99.4320	0 R-40	1,302,533
48	362.000	Station Equipment	20,449,209	0	99.4320	0 R-41	20,333,057
49	364.000	Poles, Towers & Fixtures	53,030,150	0	99.4320	0 R-42	52,728,939
50	365.000	Overhead Conductors & Devices	26,208,356	0	99.4320	0 R-43	26,059,493
51	366.000	Underground Conduit	5,646,736	0	99.4320	0 R-44	5,614,663
52	367.000	Underground Conductors & Devices	23,153,754	0	99.4320	0 R-45	23,022,241
53	368.001	Line Trans - Other Equip	9,973,572	0	99.4320	0	9,916,922
54	368.002	Line Trans - Other Equip Conventn	14,010,561	0	99.4320	0 R-46	13,930,981
55	368.003	Line Trans - Padmount	17,359,018	0	99.4320	0	17,260,419
56	369.100	Services-OH	10,276,771	0	99.4320	0 R-48	10,218,399
57	369.200	Services-UG	19,152,831	0	99.4320	0 R-48	19,044,043
58	370.001	Meters	11,325,240	0	99.4320	0 R-49	11,260,913
59	370.002	Meters-PURPA Load Research	1,746,268	0	99.4320	0 R-50	1,736,349
60	371.000	Installation On Customers' Premises	6,326,150	0	99.4320	0 R-51	6,290,217
61	373.000	Street Lighting & Signal Systems	7,702,558	0	99.4320	0 R-52	7,658,807
62		Total	\$ 227,675,302	\$ 0		\$ 0	\$ 226,382,106
General Plant							
63	390.000	Structures & Improvements	\$ 1,663,570	\$ 0	99.4750	\$ 0 R-53	\$ 1,654,836
64	391.001	Office Furniture & Equipment	544,848	0	99.4750	0 R-54	541,988
65	391.003	Gen Plant Computer Hardware	340,438	0	99.4750	0 R-55	338,651
66	391.004	Gen Plant Computer - Software	81,350	0	99.4750	0 R-56	80,923
67	391.005	Computer Systems Development	21,028	0	99.4750	0 R-57	20,918
68	392.002	Trans Equip - Cars	27,745	0	99.4750	0 R-58	27,599
69	392.003	Trans Equip - Light Trucks	82,600	0	99.4750	0 R-59	82,166
70	392.004	Trans Equip - Medium Truck	339,129	0	99.4750	0 R-60	337,349
71	392.005	Trans Equip - Heavy Truck	1,347,072	0	99.4750	0 R-61	1,340,000
72	392.006	Trans Equip - Trailers	426,847	0	99.4750	0 R-62	424,606
73	393.000	Stores Equipment	77,324	0	99.4750	0 R-63	76,918
74	394.000	Tools, Shop, & Garage Equipment	2,559,867	0	99.4750	0 R-64	2,546,428
75	395.000	Laboratory Equipment	1,128,738	0	99.4750	0 R-65	1,122,812
76	396.001	Power Operated Equip - Short Life	342,668	0	99.4750	0 R-66	340,869
77	396.002	Power Plant Equip - Long Life	1,446,768	0	99.4750	0 R-67	1,439,172
78	397.000	Communication Equipment	6,403,348	0	99.4750	0 R-68	6,369,730
79	398.000	Miscellaneous Equipment	101,760	0	99.4750	0 R-69	101,226
80		Total	\$ 16,935,100	\$ 0		\$ 0	\$ 16,846,191

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Common Plant							
81	390.001	Structures & Improvements Owned	\$ 1,326,811	\$	0 99.4750	\$ 0 R-70	\$ 1,319,845
82	390.051	Structures & Improvements-Leased	133,263		0 99.4750	0 R-71	132,563
83	391.001	Office Furn & Equip-Other	874,165		0 99.4750	0 R-72	869,576
84	391.003	Off Computers Hardware	210,206		0 99.4750	0 R-73	209,102
85	391.004	Gen Plt Computer Software	521		0 99.4750	0 R-74	518
86	392.003	Trans Equip Light Truck	0		0 99.4750	0 R-75	0
87	392.004	Trans Equip-Med Truck	0		0 99.4750	0 R-76	0
88	392.005	Trans Equip Heavy Truck	98,172		0 99.4750	0 R-77	97,657
89	392.006	Trans Equip - Trailers	0		0 99.4750	0 R-78	0
90	393.000	Stores Equipment	2,329		0 99.4750	0 R-79	2,317
91	394.000	Tools, Shop and Garage	119,023		0 99.4750	0 R-80	118,398
92	395.000	Lab Equipment	7,128		0 99.4750	0 R-81	7,091
93	396.001	Power Op Equip-Short Life	0		0 99.4750	0 R-82	0
94	396.002	Power Op Equip-Long Life	5,592		0 99.4750	0 R-83	5,563
95	397.000	Communication Equipment	972,584		0 99.4750	0 R-84	967,478
96	398.000	Miscellaneous Equipment	56,980		0 99.4750	0 R-85	56,681
97	Total		\$ 3,806,774	\$ 0		\$ 0	\$ 3,786,789
UCU General Common Plant							
98	390.001	Structures & Improvements - Owned	\$ 1,556,097	\$	0 99.4750	\$ 0 R-86	\$ 1,547,927
99	390.051	Structures & Improvemenst - Leased	1,150,421		0 99.4750	0 R-87	1,144,381
100	391.001	Office Furniture and Equipment	701,022		0 99.4750	0 R-88	697,342
101	391.003	Computer Hardware	(7,011)		0 99.4750	0 R-89	(6,974)
102	391.004	Computer Software	4,716,890		0 99.4750	0 R-90	4,692,126
103	391.005	Computer System Development	1,805,761		0 99.4750	0 R-91	1,796,281
104	392.002	Trans Equip - Cars	(158)		0 99.4750	0 R-92	(157)
105	392.004	Trans Equip - Medium Truck	(1,403)		0 99.4750	0 R-93	(1,396)
106	394.000	Tool, Shop and Garage	76,970		0 99.4750	0 R-94	76,566
107	395.000	Lab Equipment	2,698		0 99.4750	0 R-95	2,684
108	397.000	Communications Equipment	477,168		0 99.4750	0 R-96	474,663
109	398.000	Miscellaneous Equipment	90,900		0 99.4750	0 R-97	90,423
110	Total		\$ 10,569,355	\$ 0		\$ 0	\$ 10,513,866
111	Total Depreciation Reserve		\$ 566,368,690	\$ 1,512,912		\$ 0	\$ 564,910,435

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Structures & Improvements JEC	R-8	\$ 328,258
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1. To include Jeffrey Common reserve in the Jeffrey depreciation reserve. (Williams)		\$ 328,258
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Boiler Plant Equip. JEC	R-9	\$ 1,158,449
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1. To include Jeffrey Common reserve in the Jeffrey depreciation reserve. (Williams)		\$ 1,158,449
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Misc1. Power Plt. Equip. - JEC	R-12	\$ 26,205
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1. To include Jeffrey Common reserve in the Jeffrey depreciation reserve. (Williams)		\$ 26,205
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
(A)		(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 68,018,379	21.5900	44.1400	(22.5500)	(0.061781)	\$ (4,202,243)
2	Federal Income Tax Withheld	3,060,838	21.5900	16.5000	5.0900	0.013945	42,683
3	State Income Taxes Withheld	922,327	21.5900	18.5000	3.0900	0.008466	7,808
4	FICA Taxes Withheld - Employee	2,342,411	21.5900	16.5000	5.0900	0.013945	32,665
5	Net Payroll	22,745,726	21.5900	13.4237	8.1663	0.022373	508,890
6	Accrued Vacation	994,519	21.5900	365.0000	(343.4100)	(0.940849)	(935,692)
7	Purchased Gas	8,204,264	21.5900	40.7903	(19.2003)	(0.052604)	(431,577)
8	Purchased Oil	0	21.5900	40.7903	(19.2003)	(0.052604)	0
9	Injuries and Damages	991,405	21.5900	311.1758	(289.5858)	(0.793386)	(786,567)
10	Purchased Power	81,287,594	21.5900	36.4228	(14.8328)	(0.040638)	(3,303,365)
11	Sibley - Coal & Freight	34,214,860	21.5900	20.0270	1.5630	0.004282	146,508
12	Jeffrey - Coal	12,469,800	21.5900	30.6195	(9.0295)	(0.024738)	(308,478)
13	Jeffrey Operations	4,583,206	21.5900	30.6195	(9.0295)	(0.024738)	(113,379)
14	Pension Fund Payments	1,128,062	21.5900	90.0000	(68.4100)	(0.187425)	(211,427)
15	Lease Payments	0	21.5900	67.3200	(45.7300)	(0.125288)	0
16	Total Operation and Maintenance Expense	\$ 240,963,391					\$ (9,554,174)
Taxes							
17	Ad Valorem/Property Taxes	\$ 11,397,792	21.5900	188.3555	(166.7655)	(0.456892)	\$ (5,207,560)
18	FICA Taxes - Employer's	2,342,411	21.5900	16.5000	5.0900	0.013945	32,665
19	Unemployment Taxes (FUTA & SUTA)	115,810	21.5900	86.8206	(65.2306)	(0.178714)	(20,697)
20	Corporate Franchise Taxes	301,070	21.5900	(77.5000)	99.0900	0.271479	81,734
21	City Franchise Taxes	18,235,992	21.5900	98.1954	(76.6054)	(0.209878)	(3,827,334)
22	Sales Taxes	9,628,526	4.3800	35.6772	(31.2972)	(0.085746)	(825,608)
23	Total Taxes	\$ 42,021,601					\$ (9,766,800)
24	Total Cash Working Capital Req						\$ (19,320,974)

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1		Sales to Retail Customers	\$ 329,726,095	\$ 13,181,413	100.0000	\$ 0 S-1	\$ 342,907,508
2		Sales for Resale - Municipals	1,598,511	0	0.0000	0 S-2	0
3		Off System Sales	30,035,785	2,635,241	99.4600	0 S-3	32,494,602
4		Interdepartmental Sales	10,448	0	100.0000	0 S-4	10,448
5		Forfeited Discounts	554,030	0	100.0000	0 S-5	554,030
6		Misc'l. Service Revenues	921,894	0	100.0000	0 S-6	921,894
7		Rent from Electric Property	864,035	(144,737)	100.0000	0 S-7	719,298
8		Other Electric Revenues	3,458,326	(3,525)	100.0000	0 S-8	3,454,801
9		Total	\$ 367,169,124	\$ 15,668,392		\$ 0	\$ 381,062,581
Operation & Maintenance Expense							
10	500.000	Steam Oper Suprv & Eng	\$ 1,105,074	\$ 3,772	99.5100	\$ 0 S-9	\$ 1,103,413
11	501.000	Fuel	52,340,900	5,048,377	99.4600	0 S-10	57,079,375
12	502.000	Steam Expenses	1,364,443	(122,286)	99.5100	0 S-11	1,236,070
13	505.000	Steam Oper Electric Expense	471,190	864	99.5100	0 S-12	469,741
14	506.000	Misc Other Power Expenses	2,589,497	(167,441)	99.5100	0 S-13	2,410,188
15	507.000	Steam Oper Exp. - Rents	(11,850)	0	99.5100	0 S-14	(11,792)
16	509.000	Allowances	2,776,309	1,854,891	99.5100	0 S-15	4,608,507
17	510.000	Steam Maint Suprv & Eng	1,106,533	(6,969)	99.5100	0 S-16	1,094,176
18	511.000	Maintenance of Structures	852,868	(78,462)	99.5100	0 S-17	770,611
19	512.000	Maintenance of Boiler Plant	6,983,419	(931,199)	99.5100	0 S-18	6,022,564
20	513.000	Maintenance of Electric Plant	2,549,435	(460,060)	99.5100	(135,063) S-19	1,944,074
21	514.000	Maintenance of Misc Steam Plant	215,696	(3,496)	99.5100	0 S-20	211,160
22	546.000	Other Gen Oper Suprv & Eng	94,862	319	99.5100	0 S-21	94,715
23	547.000	Other Generation Fuel	2,481,422	3,107,146	99.4600	0 S-22	5,558,390
24	548.000	Other Power Generation Exp	26,738	7,435,135	99.5100	0 S-23	7,425,310
25	549.000	Misc Other Power Generation Exp	115,900	215	99.5100	0 S-24	115,546
26	550.000	Other Generation Rents	0	0	99.5100	0 S-25	0
27	551.000	Other Gen Maint Suprv & Eng	64,145	158	99.5100	0 S-26	63,988
28	552.000	Other Gen Maint of Structures	29,316	(2,892)	99.5100	0 S-27	26,295
29	553.000	Other Gen Maint of Gen Plant	759,060	413,495	99.5100	0 S-28	1,166,809
30	554.000	Other Gen Maint Misc Other Gen Plt	7,616	(900)	99.5100	0 S-29	6,683
31	555.001	Purchased Power-Energy (kWh)	59,914,698	(8,145,329)	99.4600	0 S-30	51,489,814
32	555.002	Purchased Power-Capac (Demand)	35,445,608	(27,905,945)	99.5100	0 S-31	7,502,719
33	555.030	Purchased Power for Resale Others	25,645,429	(3,229,321)	99.4600	0 S-32	22,295,061
34	556.000	System Control/Load Dispatch	812,125	860	99.4600	0 S-33	808,595
35	557.000	Other Expenses	1,185,535	(41,109)	99.4600	0 S-34	1,138,246
36	560.000	Trans Oper Suprv & Engineering	120,987	65	99.5100	0 S-35	120,459

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	561.000	Trans Oper Load Dispatch	854,463	1,451	99.5100	0 S-36	851,720
38	562.000	Trans Oper Station Expenses	132,686	165	99.5100	0 S-37	132,200
39	563.000	Trans Oper OH Line Expense	30,434	34	99.5100	0 S-38	30,319
40	564.000	Trans Oper Underground Line Exp	0	0	99.5100	0	0
41	565.000	Trans of Elect by Others	7,270,709	486,781	99.5100	0 S-39	7,719,478
42	566.000	Misc Transmission Exp	153,804	(660)	99.5100	0 S-40	152,394
43	567.000	Trans Oper Rents	21,346	1	99.5100	0 S-41	21,242
44	568.000	Trans Maint Suprv & Eng	133,636	1,787	99.5100	0 S-42	134,759
45	569.000	Trans Maint of Structures	6,811	1,169	99.5100	0 S-43	7,941
46	570.000	Trans Maint of Station Equip	473,718	50,988	99.5100	0 S-44	522,135
47	571.000	Trans Maint of OH Lines	513,319	83,997	99.5100	0 S-45	594,389
48	572.000	Trans Maint of UG Lines	0	0	99.5100	0 S-46	0
49	573.000	Trans Maint of Misc Trans Plant	93,505	9,917	99.5100	0 S-47	102,915
50	580.000	Distr Oper Suprv & Eng	1,958,753	1,128	99.4320	0 S-48	1,948,749
51	581.000	Distr Oper Load Dispatching	53,875	191	99.4320	0 S-49	53,759
52	582.000	Distr Oper Station Equipment	87,995	(240)	99.4320	0 S-50	87,257
53	583.000	Distr Oper OH Line Exp	117,255	241	99.4320	0 S-51	116,829
54	584.000	Distr Oper UG Line Exp	1,132,234	1,267	99.4320	0 S-52	1,127,063
55	585.000	Distr Oper Str Light & Signal	6,803	18	99.4320	0 S-53	6,782
56	586.000	Distr Oper Meter Expenses	1,910,940	4,608	99.4320	0 S-54	1,904,668
57	587.000	Distr Oper Cust Install Exp	19,541	42	99.4320	0 S-55	19,472
58	588.000	Distr Oper Misc Distr Exp	2,368,970	222	99.4320	0 S-56	2,355,735
59	589.000	Distr Operations Rents	82,183	0	99.4320	0 S-57	81,716
60	590.000	Distr Maint Suprv & Eng	3,380	11	99.4320	0 S-58	3,372
61	591.000	Distr Maint of Structures	26,771	(350)	99.4320	0 S-59	26,271
62	592.000	Distr Maint of Station Equip	922,873	(4,980)	99.4320	0 S-60	912,679
63	593.000	Distr Maint of OH Lines	7,511,046	(69,894)	99.4320	0 S-61	7,398,886
64	594.000	Distr Maint of UG Lines	1,067,517	(3,968)	99.4320	0 S-62	1,057,508
65	595.000	Distr Maint of Line Trans	49,367	(451)	99.4320	0 S-63	48,638
66	596.000	Distr Maint of Str Light&Signal	505,865	(1,169)	99.4320	0 S-64	501,829
67	597.000	Distr Maint of Meters	72,028	(617)	99.4320	0 S-65	71,005
68	598.000	Distr Maint of Misc Distr Plt	11,611	(42)	99.4320	0 S-66	11,503
69	901.000	Customer Accts Suprv	295,457	(11,153)	83.9490	0 S-67	238,670
70	902.000	Cust Accts Meter Reading Exp	2,779,541	4,068	86.4490	0 S-68	2,406,402
71	903.000	Cust Accts Records & Coll	5,077,728	381,352	83.7510	274,413 S-69	4,846,447
72	904.000	Uncollectible Accounts	2,256,679	0	64.6820	478,647 S-70	1,938,312
73	905.000	Misc Customer Accts Expense	130,429	368	76.7470	0 S-71	100,383
74	907.000	Customer Svc Supervision	180,878	(83,304)	95.2410	11,083 S-72	104,013
75	908.000	Customer Assistance Exp	768	0	0.0000	0	0
76	909.000	Information & Instruction Ads	152,433	14	83.8000	0 S-73	127,751
77	910.000	Misc Cust Accts & Info Exp	144,613	342	83.7960	0 S-74	121,466

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
78	911.000	Sales Supervision	108,760	(7,372)	79.5750	0 S-75	80,680
79	912.000	Sales Demonstration & Selling	158,855	(2,437)	79.6640	0 S-76	124,609
80	913.000	Sales Advertising Expense	2,056	(22,497)	61.0110	0 S-77	(12,471)
81	916.000	Misc Sales Expense	22,747	(704)	82.0060	0 S-78	18,077
82	920.000	Admin & General Salaries	8,712,162	17,259	86.6530	0 S-79	7,564,305
83	921.000	Office Supplies & Exp	3,862,423	(343,995)	89.2300	0 S-80	3,139,493
84	922.000	Admin Expense Transfer Credit	(1,284,806)	(20,408)	91.9770	0 S-81	(1,200,497)
85	923.000	Outside Services Employed	4,247,279	(284,869)	89.1040	(2,206,518) S-82	1,324,148
86	924.000	Property Insurance	1,195,335	249,781	99.1000	0 S-83	1,432,110
87	925.000	Injuries and Damages	4,164,330	(900,071)	90.2950	991,405 S-84	3,938,868
88	926.000	Employee Pensions & Benefits	9,035,852	(59,576)	86.9320	0 S-85	7,803,256
89	927.000	Franchise Requirements	0	0	99.4650	0	0
90	928.000	Regulatory Commission Expense	1,197,025	0	79.6970	(330,973) S-86	623,020
91	929.000	Duplicate Charges-Credit	(222,975)	0	99.4650	0 S-87	(221,782)
92	930.100	General Advertising Exp	7,296	0	88.0950	0	6,427
93	930.200	Misc Gen & Environmental Exp	1,172,438	(557,338)	89.1130	148,060 S-88	696,194
94	931.000	Admin & General Expense	2,030,894	(285,874)	85.7820	0 S-89	1,496,913
95	935.000	Admin & General Maint Exp	1,685,627	(6,174)	90.0690	0 S-90	1,512,667
96		Total	\$ 273,754,217	\$ (24,601,053)		\$ (768,946)	\$ 240,963,391
Depreciation Expense							
97	403.000	Depreciation Expense	\$ 36,745,802	\$ 0	99.4750	\$ 6,911,816 S-91	\$ 43,464,703
98		Total	\$ 36,745,802	\$ 0		\$ 6,911,816	\$ 43,464,703
Other Operating Expenses							
99	404.405	Amortization of Expense Plant	\$ 1,782,309	\$ (315)	91.3930	\$ 0 S-92	\$ 1,628,618
100	408.100	Taxes Other Than Income Taxes	14,600,548	650,365	92.4630	0 S-93	14,101,452
101		Total	\$ 16,382,857	\$ 650,050		\$ 0	\$ 15,730,070

102		Total Operating Expenses	\$ 326,882,876	\$ (23,951,003)		\$ 6,142,870	\$ 300,158,164

103		Net Income Before Taxes	\$ 40,286,248	\$ 39,619,395		\$ (6,142,870)	\$ 80,904,417

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Income Statement

Line	Account	Description	Total	Company	Total Co	Alloc	Jurisdictional	Adjusted	Jurisdictional
			(A)	(B)	(C)	(D)	(E)	(F)	

104	409.000	Current Income Taxes	\$ 4,912,378	\$ (3,873,499)	100.0000	\$ 14,531,883	S-94	\$ 15,570,762	
105		Total	\$ 4,912,378	\$ (3,873,499)		\$ 14,531,883		\$ 15,570,762	

106	410.100	Deferred Inc Taxes Util Oper	\$ 8,773,054	\$ 0	85.1350	\$ (5,761,001)	S-95	\$ 1,707,939	
107	411.100	Amort. of Excess Def. Inc. Tax	(2,939,783)	0	85.1350	2,239,129	S-96	(263,655)	
108	411.400	Investment Tax Credit - Amort.	(826,810)	0	85.1350	(76,955)	S-97	(780,860)	
109		Total	\$ 5,006,461	\$ 0		\$ (3,598,827)		\$ 663,424	

110		Total Income Taxes	\$ 9,918,839	\$ (3,873,499)		\$ 10,933,056		\$ 16,234,186	
111		Net Operating Income	\$ 30,367,409	\$ 43,492,894		\$ (17,075,926)		\$ 64,670,231	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Sales to Retail Customers	S-1	\$ 13,181,413
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1. To adjust test year revenues to reflect Staff's elimination of unbilled revenues. (McMellen)	\$ (1,830,772)	
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2. To adjust test year revenues to reflect Staff's annualized weather normalization. (Pyatte/Lange)	\$ 13,231,242	
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3. To adjust test year revenues to reflect Staff's annualization of customer growth. (McMellen)	\$ 8,504,652	
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4. To adjust test year revenues to reflect Staff's annualization of large volume customers. (McMellen)	\$ 1,312,123	
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5. To adjust for billing corrections and rate switching included in annualization. (Pyatte/Lange)	\$ 118,203	
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6. To adjust test year to remove IEC revenues. (McMellen)	\$ (10,474,736)	
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7. To adjust test year revenues to annualize for rate change. (Pyatte)	\$ 4,451,714	
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8. To adjust test year to 365 days. (Pyatte/Lange)	\$ (2,131,013)	
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Off System Sales	S-3	\$ 2,635,241
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1. To remove the L&P transfers from test year revenues. (Harris)	\$ (3,693,277)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To remove the L&P transfers from the known and measurable period. (Harris)	\$ 67,658	
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3. To update off-system revenues through June 2005. (Harris)	\$ 6,260,860	
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Rent from Electric Property S-7	\$ (144,737)	
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1. To adjust test year revenues to remove/reclassify UED misc. cash deposit adjustment made by Company. (Clark)	\$ (144,737)	
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Other Electric Revenues S-8	\$ (3,525)	
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1. To adjust test year revenues to remove/reclassify UPS power payment receipt, adjustment made by Company. (Clark)	\$ (3,525)	
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Steam Oper Suprv & Eng S-9	\$ 3,772	
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 43,661	
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2. To annualize payroll as of June 30, 2005. (Preston)	\$ (18,840)	
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3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (1,807)	
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (895)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. To reflect a restructuring disallowance. (Preston)	\$ (14,118)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (1,453)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (3,198)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 422	

Fuel S-10	\$ 5,048,377	

1. To remove the L&P transfers from test year revenues. (Harris)	\$ (111,280)	
2. To remove the L&P transfers from the known and measurable period. (Harris)	\$ 89,006	
3. To update off-system revenues through June 2005. (Harris)	\$ 1,170,922	
4. To adjust test year expense to reflect Staff's annualized level of fuel expense. (Vesely)	\$ 3,899,729	

Steam Expenses S-11	\$ (122,286)	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 34,248	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (14,778)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1,417)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (702)	
5.	To reflect a restructuring disallowance. (Preston)	\$ (11,074)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (1,140)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (2,508)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 6	
9.	To adjust test year to reflect MPS share of JEC expense. (Vesely)	\$ (124,921)	

	Steam Oper Electric Expense S-12	\$ 864	

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 11,243	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (4,851)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (465)	

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris
		Adjustment	Adjustment

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)

\$ (231)

5. To reflect a restructuring disallowance. (Preston)

\$ (3,635)

6. To reflect a disallowance for Lobbying Costs. (Preston)

\$ (374)

7. To reflect a disallowance for Community Relations Department. (Preston)

\$ (823)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)

Misc Other Power Expenses S-13 \$ (167,441)

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)

\$ 52,607

2. To annualize payroll as of June 30, 2005. (Preston)

\$ (22,701)

3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)

\$ (2,177)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)

\$ (1,079)

5. To reflect a restructuring disallowance. (Preston)

\$ (17,011)

6. To reflect a disallowance for Lobbying Costs. (Preston)

\$ (1,751)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (3,853)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 94	
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9.	To remove all Dues and Donations expense from the test year. (Clark)	\$ (30)	
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10.	To adjust test year to reflect MPS share of JEC expense. (Vesely)	\$ (171,540)	
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Allowances	S-15 \$ 1,854,891

1.	To adjust test year to reflect Staff's annualized leve of sulfur emissions expense. (Vesely)	\$ 1,854,891	
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Steam Maint Suprv & Eng	S-16 \$ (6,969)

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 40,972	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (17,680)	
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3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (1,695)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (840)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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5.	To reflect a restructuring disallowance.			
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(Preston)

6.	To reflect a disallowance for Lobbying Costs.			
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(Preston)

7.	To reflect a disallowance for Community Relations			
----	---	--	--	--

Department.

(Preston)

8.	To annualize Incentive Compensation based upon July, 2005			
----	---	--	--	--

corporate allocations.

(Preston)

9.	To normalize maintenance expense for production facilities.			
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(Clark)

Maintenance of Structures

S-17

\$ (78,462)

1.	To annualize payroll, company's Adjustment No. CS-5.			
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(Preston)

2.	To annualize payroll as of June 30, 2005.			
----	---	--	--	--

(Preston)

3.	To reflect payroll using Staff's modified Massachusetts			
----	---	--	--	--

formula.

(Preston)

4.	To adjust payroll to reflect the impact of South Harper on			
----	--	--	--	--

the corporate allocations.

(Preston)

5.	To reflect a restructuring disallowance.			
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(Preston)

6.	To reflect a disallowance for Lobbying Costs.			
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(Preston)

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (558)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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9.	To normalize maintenance expense for production facilities. (Clark)	\$ (79,046)	
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Maintenance of Boiler Plant	S-18	\$ (931,199)	
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1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 63,301	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (27,315)	
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3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (2,619)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (1,298)	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (20,468)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (2,107)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (4,636)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 4	
9. To normalize maintenance expense for production facilities. (Clark)	\$ (644,577)	
10. To adjust test year to reflect MPS share of JEC expense. (Vesely)	\$ (291,484)	

Maintenance of Electric Plant S-19	\$ (460,060)	\$ (135,063)

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 20,982	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (9,054)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (868)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (430)	
5. To reflect a restructuring disallowance. (Preston)	\$ (6,785)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (698)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,537)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 6	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
9. To normalize maintenance expense for production facilities. (Clark)	\$ (241,340)	
10. To adjust the test year expense to reflect the normalization of the turbine maintenance accruals. (Clark)	\$ (220,336)	
11. To remove transportation depreciation expense cleared to maintenance expense. (Williams)		\$ (135,063)

Maintenance of Misc Steam Plant S-20	\$ (3,496)	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 7,497	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (3,235)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (310)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (154)	
5. To reflect a restructuring disallowance. (Preston)	\$ (2,424)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (249)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (549)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	No Juris
		Adjustment	Adjustment

8. To annualize incentive Compensation based upon July, 2005

corporate allocations.

(Preston)

9. To normalize maintenance expense for production facilities.

\$

(4,072)

(Clark)

Other Gen Oper Suprv & Eng

S-21

\$

319

1. To annualize payroll, Company's Adjustment No. CS-5.

\$

3,574

(Preston)

2. To annualize payroll as of June 30, 2005.

\$

(1,542)

(Preston)

3. To reflect payroll using Staff's modified Massachusetts

\$

(148)

formula.

(Preston)

4. To adjust payroll to reflect the impact of South Harper on

\$

(73)

the corporate allocations.

(Preston)

5. To reflect a restructuring disallowance.

\$

(1,156)

(Preston)

6. To reflect a disallowance for Lobbying Costs.

\$

(119)

(Preston)

7. To reflect a disallowance for Community Relations

\$

(262)

Department.

(Preston)

8. To annualize incentive Compensation based upon July, 2005

\$

45

corporate allocations.

(Preston)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Generation Fuel	S-22	\$ 3,107,146
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- | | | |
|--|----|-----------|
| 1. To remove the L&P transfers from test year revenues.
(Harris) | \$ | (106,157) |
| 2. To remove the L&P transfers from the known and measurable
period.
(Harris) | \$ | (17,078) |
| 3. To update off-system revenues through June 2005.
(Harris) | \$ | (452,502) |
| 4. To adjust test year expense to reflect Staff's annualized
level of fuel expense.
(Vesely) | \$ | 112,188 |
| 5. To annualize gas pipeline reservation charges.
(Vesely) | \$ | 3,570,695 |

Other Power Generation Exp	S-23	\$ 7,435,135
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- | | | |
|--|----|-------|
| 1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston) | \$ | 1,102 |
| 2. To annualize payroll as of June 30, 2005.
(Preston) | \$ | (476) |
| 3. To reflect payroll using Staff's modified Massachusetts's
formula.
(Preston) | \$ | (46) |
| 4. To adjust payroll to reflect the impact of South Harper on
the corporate allocations.
(Preston) | \$ | (23) |
| 5. To reflect a restructuring disallowance.
(Preston) | \$ | (356) |

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$	(37)
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$	(81)
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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9.	To include ownership costs for 205 megawatts of combustion turbines. (Schallenberg)	\$	7,435,052
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Misc Other Power Generation Exp

S-24

\$

215

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	2,691
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$	(1,161)
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(111)
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	(55)
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5.	To reflect a restructuring disallowance. (Preston)	\$	(870)
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$	(90)
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (197)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 8	

Other Gen Maint Suprv & Eng S-26	\$ 158	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 2,497	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (1,078)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (103)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (51)	
5. To reflect a restructuring disallowance. (Preston)	\$ (807)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (83)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (183)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 31	

Aquila, Inc. dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated for Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris
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9.	To normalize maintenance expense for production facilities. (Clark)	\$ (65)	
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Other Gen Maint of Structures S-27 \$ (2,892)

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 195	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (84)	
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3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (8)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (4)	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (63)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (7)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (14)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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9.	To normalize maintenance expense for production facilities. (Clark)	\$ (2,907)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Other Gen Maint of Gen Plant	S-28	\$	413,495
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|---|----|-----------|
| 1. To annualize payroll, Company's Adjustment No. CS-5.
(Preston) | \$ | 8,594 |
| 2. To annualize payroll as of June 30, 2005.
(Preston) | \$ | (3,708) |
| 3. To reflect payroll using Staff's modified Massachusetts's
formula.
(Preston) | \$ | (356) |
| 4. To adjust payroll to reflect the impact of South Harper on
the corporate allocations.
(Preston) | \$ | (176) |
| 5. To reflect a restructuring disallowance.
(Preston) | \$ | (2,779) |
| 6. To reflect a disallowance for Lobbying Costs.
(Preston) | \$ | (286) |
| 7. To reflect a disallowance for Community Relations
Department.
(Preston) | \$ | (629) |
| 8. To annualize Incentive Compensation based upon July, 2005
corporate allocations.
(Preston) | | |
| 9. To normalize maintenance expense for production facilities.
(Clark) | \$ | (65,171) |
| 10. To adjust the test year expense to reflect the normalization
of the turbine maintenance accruals.
(Clark) | \$ | (121,994) |

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris
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11.	To adjust test year to include maintenance expense for the	\$	600,000
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South Harper Generating Units.
(Williams)

	Other Gen Maint Misc Other Gen Plt	\$	(900)
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1. To normalize maintenance expense for production facilities.

(Clark)

	Purchased Power-Energy (KWh)	\$	(8,145,329)
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1. To adjust test year expense to reflect staff's annualized level of purchased power-energy.

(Vesely)

	Purchased Power-Capac (Demand)	\$	(27,905,945)
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1. To adjust test year to reflect staff's annualized level of

Purchased Power-Demand expense.

(Vesely)

2. To annualize gas pipeline reservation charges.

\$ (5,612,685)

(Vesely)

	Purchased Power for Resale Others	\$	(3,229,321)
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1. To remove the L&P transfers from test year revenues.

\$ (3,475,843)

(Harris)

2. To remove the L&P transfers from the known and measurable

\$ (4,267)

period.

(Harris)

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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3. To update off-system revenues through June 2005. (Harris)

\$ 250,789

System Control/Load Dispatch S-33 \$ 860

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)

\$ 22,804

2. To annualize payroll as of June 30, 2005. (Preston)

\$ (9,840)

3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)

\$ (944)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)

\$ (468)

5. To reflect a restructuring disallowance. (Preston)

\$ (7,374)

6. To reflect a disallowance for Lobbying Costs. (Preston)

\$ (759)

7. To reflect a disallowance for Community Relations Department. (Preston)

\$ (1,670)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)

\$ 425

9. To remove all Dues and Donations expense from the test year. (Clark)

\$ (1,314)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Expenses	S-34	\$ (41,109)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	26,889
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(11,603)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(1,113)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	(551)
5. To reflect a restructuring disallowance. (Preston)	\$	(8,695)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(895)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(1,969)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	505
9. To remove all Dues and Donations expense from the test year. (Clark)	\$	(4,999)
10. To adjust test year to remove the advertising expense. (Clark)	\$	(91)
11. To adjust test year expense to reflect Aquila's July 2005 corporate allocations. (Preston)	\$	30,565

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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12. To adjust corporate expenses to reflect staff's modification \$ (4,637)

to the Massachusetts formula.

(Preston)

13. To adjust corporate expenses to reflect the impact of \$ (1,969)

Staff's level of South Harper plant on the Massachusetts

Formula.

(Preston)

14. To adjust corporate expenses to reflect staff's \$ (21,326)

restructuring adjustment.

(Hyneman)

15. To adjust corporate expenses to reflect staff's lobbying \$ (6,876)

adjustment.

(Hyneman)

16. To adjust corporate expenses to reflect staff's Community \$ (3,286)

Relations adjustment.

(Hyneman)

17. To adjust corporate expenses to reflect staff's 20 W. 9th \$ (11,605)

lease revenue adjustment.

(Hyneman)

18. To adjust corporate expenses to reflect staff's SERP \$ (12,516)

adjustment.

(Hyneman)

19. To adjust corporate expenses to reflect staff's Six Sigma \$ (6,937)

adjustment.

(Preston)

Trans Oper Suprv & Engineering S-35 \$ 65

1. To annualize payroll, Company's Adjustment No. CS-5. \$ 4,322

(Preston)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (1,865)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (179)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (89)	
5. To reflect a restructuring disallowance. (Preston)	\$ (1,398)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (144)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (317)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 58	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (323)	

Trans Oper Load Dispatch S-36	\$ 1,451	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 16,600	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (7,163)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (687)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (340)	
5. To reflect a restructuring disallowance. (Preston)	\$ (5,368)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (552)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,216)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 227	
9. To adjust test year to remove the advertising expense. (Clark)	\$ (50)	

Trans Oper Station Expenses S-37	\$ 165	

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 2,065	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (891)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (85)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (42)	
5. To reflect a restructuring disallowance. (Preston)	\$ (668)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (69)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (151)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 6	
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Trans Oper OH Line Expense	S-38	\$ 34	

1.	To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$ 403	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (174)	
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (17)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (8)	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (130)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (13)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (29)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	2
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Trans of Elect by Others	S-39	\$	486,781
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1. To adjust test year to annualize transmission expense. (Vesely)	\$	486,781
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Misc Transmission Exp	S-40	\$	(660)
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1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)	\$	1,565
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(675)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(65)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	(32)
5. To reflect a restructuring disallowance. (Preston)	\$	(506)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(52)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(115)

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)
\$ 19

9. To remove all Dues and Donations expense from the test year. (Clark)
\$ (799)

Trans Oper's Rents S-41 \$ 1

1. To annualize payroll, Company's Adjustment No. CS-5. (Preston)
\$ 5

2. To annualize payroll as of June 30, 2005. (Preston)
\$ (2)

3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)
To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)

5. To reflect a restructuring disallowance. (Preston)
\$ (2)

6. To reflect a disallowance for Lobbying Costs. (Preston)

7. To reflect a disallowance for Community Relations Department. (Preston)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)

Adjustments to Income Statement

Adj	No Description	Total Co	Adjustment	No Juris

 Trans Maint Suprv & Eng S-42 \$ 1,787

1. To annualize payroll, Company's Adjustment No. CS-5.
 (Preston)
 \$ (2,139)

2. To annualize payroll as of June 30, 2005.
 (Preston)
 \$ (205)

3. To reflect payroll using Staff's modified Massachusetts formula.
 (Preston)
 \$ (102)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations.
 (Preston)
 \$ (1,603)

5. To reflect a restructuring disallowance.
 (Preston)
 \$ (165)

6. To reflect a disallowance for Lobbying Costs.
 (Preston)
 \$ (363)

7. To reflect a disallowance for Community Relations Department.
 (Preston)
 \$ 57

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations.
 (Preston)
 \$ 1,349

9. To normalize the transmission maintenance expense.
 (Clark)
 \$ 1,169

 Trans Maint of Structures S-43 \$ 1,169

1. To normalize the transmission maintenance expense.
 (Clark)
 \$ 1,169

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Maint of Station Equip	S-44	\$ 50,988
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$	7,396
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(3,191)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(306)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	(152)
5. To reflect a restructuring disallowance. (Preston)	\$	(2,391)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(246)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(542)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	11
9. To normalize the transmission maintenance expense. (Clark)	\$	50,409

Trans Maint of OH Lines	S-45	\$ 83,997
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$	975
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (421)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (40)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (20)	
5. To reflect a restructuring disallowance. (Preston)	\$ (315)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (32)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (71)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 7	
9. To normalize the transmission maintenance expense. (Clark)	\$ 83,914	

Trans Maint of Misc Trans Plant S-47	\$ 9,917	

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 1,503	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (648)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (62)	

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (31)	
5. To reflect a restructuring disallowance. (Preston)	\$ (486)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (50)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (110)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 1	
9. To normalize the transmission maintenance expense. (Clark)	\$ 9,800	

Distr Oper Suprv & Eng S-48	\$ 1,128	

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 67,017	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (28,919)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (2,773)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (1,374)	
5. To reflect a restructuring disallowance. (Preston)	\$ (21,670)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (2,230)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (4,908)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 663	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (4,678)	

Distr Oper Load Dispatching	S-49	\$ 191
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 2,105	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (908)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (87)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (43)	
5. To reflect a restructuring disallowance. (Preston)	\$ (681)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (70)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (154)	

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 29	

Distr Oper Station Equipment S-50	\$ (240)	

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 784	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (338)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (32)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (16)	
5. To reflect a restructuring disallowance. (Preston)	\$ (254)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (26)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (57)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 6	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (307)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Oper OH Line Exp	S-51	\$ 241
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- | | | |
|--|----|---------|
| 1. To annualize payroll Company's Adjustment No. CS-5.
(Preston) | \$ | 3,150 |
| 2. To annualize payroll as of June 30, 2005.
(Preston) | \$ | (1,359) |
| 3. To reflect payroll using Staff's modified Massachusetts's
formula.
(Preston) | \$ | (130) |
| 4. To adjust payroll to reflect the impact of South Harper on
the corporate allocations.
(Preston) | \$ | (65) |
| 5. To reflect a restructuring disallowance.
(Preston) | \$ | (1,019) |
| 6. To reflect a disallowance for Lobbying Costs.
(Preston) | \$ | (105) |
| 7. To reflect a disallowance for Community Relations
Department.
(Preston) | \$ | (231) |
| 8. To annualize Incentive Compensation based upon July, 2005
corporate allocations.
(Preston) | | |

Distr Oper UG Line Exp	S-52	\$ 1,267
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- | | | |
|---|----|---------|
| 1. To annualize payroll Company's Adjustment No. CS-5.
(Preston) | \$ | 16,514 |
| 2. To annualize payroll as of June 30, 2005.
(Preston) | \$ | (7,126) |

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (683)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (339)	
5. To reflect a restructuring disallowance. (Preston)	\$ (5,340)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (550)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,209)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		

Distr Oper Str Light & Signal	S-53	\$ 18

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 256	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (111)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (11)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (5)	

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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5.	To reflect a restructuring disallowance. (Preston)	\$ (83)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (9)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (19)	
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
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Distr Oper Meter Expenses	S-54	\$ 4,608	
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1.	To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 63,645	
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (27,464)	
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3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (2,634)	
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (1,305)	
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5.	To reflect a restructuring disallowance. (Preston)	\$ (20,579)	
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6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (2,118)	
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7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (4,661)	
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 37	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (50)	
10. To adjust test year to remove the advertising expense. (Clark)	\$ (263)	

Distr Oper Cust Install Exp S-55	\$ 42	

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 536	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (231)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (22)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (11)	
5. To reflect a restructuring disallowance. (Preston)	\$ (173)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (18)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (39)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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	Distr Oper Misc Distr Exp	S-56	\$	222
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1.	To annualize payroll Company's Adjustment No. CS-5.		\$	44,610
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2.	To annualize payroll as of June 30, 2005.		\$	(19,250)
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3.	To reflect payroll using Staff's modified Massachusetts formula.		\$	(1,846)
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations.		\$	(915)
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5.	To reflect a restructuring disallowance.		\$	(14,425)
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6.	To reflect a disallowance for Lobbying Costs.		\$	(1,485)
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7.	To reflect a disallowance for Community Relations Department.		\$	(3,267)
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations.		\$	216
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9.	To remove all Dues and Donations expense from the test year.		\$	(3,416)
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	Distr Maint Supv & Eng	S-58	\$	11
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1.	To annualize payroll Company's Adjustment No. CS-5.		\$	134
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$	(58)
3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston3)	\$	(6)
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	(3)
5.	To reflect a restructuring disallowance. (Preston)	\$	(43)
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$	(4)
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$	(10)
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	1

Distr Maint of Structures	S-59	\$	(350)
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1.	To normalize the distribution maintenance expense. (Clark)	\$	(350)
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Distr Maint of Station Equip	S-60	\$	(4,980)
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1.	To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$	17,942
2.	To annualize payroll as of June 30, 2005. (Preston)	\$	(7,742)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (742)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (368)	
5. To reflect a restructuring disallowance. (Preston)	\$ (5,801)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (597)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (1,314)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 16	
9. To normalize the distribution maintenance expense. (Clark)	\$ (6,374)	

Distr Maint of OH Lines 8-61	\$ (69,894)	

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 72,801	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (31,415)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (3,012)	

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston) \$ (1,493)

5. To reflect a restructuring disallowance. (Preston) \$ (23,540)

6. To reflect a disallowance for lobbying Costs. (Preston) \$ (2,423)

7. To reflect a disallowance for Community Relations Department. (Preston) \$ (5,332)

8. To annualize incentive Compensation based upon July, 2005 corporate allocations. (Preston) \$ 12

9. To normalize the distribution maintenance expense. (Clark) \$ (75,190)

10. To remove all Dues and Donations expense from the test year. (Clark) \$ (302)

Distr Maint of UG lines S-62 \$ (3,968)

1. To annualize payroll Company's Adjustment No. CS-5. (Preston) \$ 25,432

2. To annualize payroll as of June 30, 2005. (Preston) \$ (10,974)

3. To reflect payroll using Staff's modified Massachusetts formula. (Preston) \$ (1,052)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston) \$ (522)

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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5. To reflect a restructuring disallowance. (Preston)

\$ (8,223)

6. To reflect a disallowance for Lobbying Costs. (Preston)

\$ (846)

7. To reflect a disallowance for Community Relations Department. (Preston)

\$ (1,863)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)

9. To normalize the distribution maintenance expense. (Clark)

\$ (5,920)

Distr Maint of Line Trans S-63

\$ (451)

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)

\$ 497

2. To annualize payroll as of June 30, 2005. (Preston)

\$ (215)

3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)

\$ (21)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)

\$ (10)

5. To reflect a restructuring disallowance. (Preston)

\$ (161)

6. To reflect a disallowance for Lobbying Costs. (Preston)

\$ (17)

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Duris	Adjustment
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7.	To reflect a disallowance for Community Relations Department.			(36)
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8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations.			
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9.	To normalize the distribution maintenance expense.			(488)
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	Distr Maint of Str LghthcSignal	S-64		(1,169)

1.	To annualize payroll Company's Adjustment No. CS-5.			13,862
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2.	To annualize payroll as of June 30, 2005.			(5,982)
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3.	To reflect payroll using Staff's modified Massachusetts formula.			(574)
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4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations.			(284)
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5.	To reflect a restructuring disallowance.			(4,482)
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6.	To reflect a disallowance for Lobbying Costs.			(461)
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7.	To reflect a disallowance for Community Relations Department.			(1,015)
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Aguila, Inc. DbA \ Aguila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations.
(Preston)

9. To normalize the distribution maintenance expense. \$ (2,233)
(Clark)

Distr Maint of Meters	S-65	\$	(617)
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$	1,907
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2. To annualize payroll as of June 30, 2005. \$ (B23)
(Preston)

3. To reflect payroll using Staff's modified Massachusetts formula.
(Preston)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)

5. To reflect a restructuring disallowance. \$ (617)
(Preston)

6. To reflect a disallowance for Lobbying Costs. \$ (63)
(Preston)

7. To reflect a disallowance for Community Relations Department.
(Preston) \$ (140)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. \$ 10

(Preston)

9. To normalize the distribution maintenance expense. \$ (325)
(Clark)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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(Clark)

10. To adjust test year to remove the advertising expense.

\$ (448)

Distr Maint of Misc Distr P/c

S-66

\$ (42)

1. To annualize payroll Company's Adjustment No. CS-5.

\$ 260

(Preston)

2. To annualize payroll as of June 30, 2005.

\$ (112)

(Preston)

3. To reflect payroll using Staff's modified Massachusetts

\$ (11)

formula.

(Preston)

4. To adjust payroll to reflect the impact of South Harper on

\$ (5)

the corporate allocations.

(Preston)

5. To reflect a restructuring disallowance.

\$ (84)

(Preston)

6. To reflect a disallowance for Lobbying Costs.

\$ (9)

(Preston)

7. To reflect a disallowance for Community Relations

\$ (19)

Department.

(Preston)

8. To annualize Incentive Compensation based upon July, 2005

\$ 3

corporate allocations.

(Preston)

9. To normalize the distribution maintenance expense.

\$ (65)

(Clark)

Aquila, Inc. DbA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Customer Accts Suprv	S-67	\$ (11,153)
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$	7,724
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(3,333)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(320)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	(158)
5. To reflect a restructuring disallowance. (Preston)	\$	(2,498)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(257)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(566)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	105
9. To remove all Dues and Donations expense from the test year. (Clark)	\$	(11,850)

Cust Accts Meter Reading Exp	S-68	\$ 4,068
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$	52,818
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Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (22,792)	
3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (2,186)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (1,083)	
5.	To reflect a restructuring disallowance. (Preston)	\$ (17,079)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (1,758)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (3,868)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 16	

Cust Accts Records & Coll	S-69	\$ 381,352	\$ 274,413
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1.	To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 101,951	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (43,993)	
3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (4,219)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (2,091)	
5. To reflect a restructuring disallowance. (Preston)	\$ (32,966)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (3,393)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (7,467)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 892	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (1,612)	
10. To include in the cost of service interest associated with the imputation of an accounts receivable sales program plus a 1% administrative fee. (Williams)	\$ 574,808	
11. To adjust test year expense to reflect Aquila's July 2005 corporate allocations. (Preston)	\$ 158,862	
12. To adjust corporate expenses to reflect Staff's modification to the Massachusetts Formula. (Preston)	\$ (24,102)	
13. To adjust corporate expenses to reflect the impact of Staff's level of South Harper plant on the Massachusetts Formula. (Preston)	\$ (10,233)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
14. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (110,844)	
15. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (35,738)	
16. To adjust corporate expenses to reflect Staff's Community Relations adjustment. (Hyneman)	\$ (17,078)	
17. To adjust corporate expenses to reflect Staff's 20 W. 9th lease revenue adjustment. (Hyneman)	\$ (60,316)	
18. To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (65,055)	
19. To adjust corporate expenses to reflect Staff's Six Sigma adjustment. (Preston)	\$ (36,054)	
20. To reflect an annualized level of interest on customer deposits. (Boateng)		\$ 274,413

Uncollectible Accounts S-70		\$ 478,647

1. To adjust test year expense to reflect the Staff's annualized level of bad debt expense. (McMellen)		\$ 478,647

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	No Juris
Adjustment	Adjustment	Adjustment	Adjustment

Misc Customer Accts Expense S-71 \$ 368

1. To annualize payroll Company's Adjustment No. CS-5. \$ 4,363

(Preston)

2. To annualize payroll as of June 30, 2005. \$ (1,883)

(Preston)

3. To reflect payroll using Staff's modified Massachusetts formula. \$ (181)

(Preston)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. \$ (89)

(Preston)

5. To reflect a restructuring disallowance. \$ (1,411)

(Preston)

6. To reflect a disallowance for Lobbying Costs. \$ (145)

(Preston)

7. To reflect a disallowance for Community Relations Department. \$ (320)

(Preston)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. \$ 57

(Preston)

9. To remove all Dues and Donations expense from the test year. \$ (23)

(Clark)

Customer Svc Supervision S-72 \$ (83,304) \$ 11,083

1. To annualize payroll Company's Adjustment No. CS-5. \$ 6,347

(Preston)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (2,739)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (263)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (130)	
5. To reflect a restructuring disallowance. (Preston)	\$ (2,052)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (211)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (465)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 68	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (327)	
10. To adjust test year to remove the advertising expense. (Clark)	\$ (83,532)	
11. To reflect Staff's annualized level of advertising expense. (Clark)		\$ 11,083

Information & Instruction Ads	S-73	\$ 14

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 1,385	

Aquila, Inc. dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Adjustment
			No Juris

2. To annualize payroll as of June 30, 2005. (Preston)
\$ (597)

3. To reflect payroll using staff's modified Massachusetts formula. (Preston)
\$ (57)

4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)
\$ (28)

5. To reflect a restructuring disallowance. (Preston)
\$ (448)

6. To reflect a disallowance for Lobbying Costs. (Preston)
\$ (46)

7. To reflect a disallowance for Community Relations Department. (Preston)
\$ (101)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)
\$ 18

9. To remove all Dues and Donations expense from the test year. (Clark)
\$ (75)

10. To adjust test year to remove the advertising expense. (Clark)
\$ (37)

***** Misc Cust Accts & Info Exp S-74 \$ 342 *****

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)
\$ 3,804

2. To annualize payroll as of June 30, 2005. (Preston)
\$ (1,642)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (157)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (78)	
5.	To reflect a restructuring disallowance. (Preston)	\$ (1,230)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (127)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (279)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 51	

Sales Supervision	S-75	\$ (7,372)	
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1.	To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 3,843	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (1,658)	
3.	To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (159)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (79)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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5.	To reflect a restructuring disallowance. (Preston)	\$ (1,243)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (128)	
7.	To reflect a disallowance for Community Relations Department. (Preston)	\$ (281)	
8.	To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 52	
9.	To adjust test year to remove the advertising expense. (Clark)	\$ (7,719)	

Sales Demonstration & Selling	S-76	\$ (2,437)	
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1.	To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 3,863	
2.	To annualize payroll as of June 30, 2005. (Preston)	\$ (1,667)	
3.	To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (160)	
4.	To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (79)	
5.	To reflect a restructuring disallowance. (Preston)	\$ (1,249)	
6.	To reflect a disallowance for Lobbying Costs. (Preston)	\$ (129)	

Aquila, Inc. Dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris
		Adjustment	Adjustment

7. To reflect a disallowance for Community Relations Department.

(Preston)

8. To annualize Incentive Compensation based upon July, 2005 corporate allocations.

(Preston)

9. To remove all Dues and Donations expense from the test year.

(Clark)

10. To adjust test year to remove the advertising expense.

(Clark)

Sales Advertising Expense

S-77

\$ (22,497)

1. To adjust test year to remove the advertising expense.

(Clark)

Misc Sales Expense

S-78

\$ (704)

1. To remove all Dues and Donations expense from the test year.

(Clark)

2. To adjust test year to remove the advertising expense.

(Clark)

Admin & General Salaries

S-79

\$ 17,259

1. To annualize payroll Company's Adjustment No. CS-5.

(Preston)

2. To annualize payroll as of June 30, 2005.

(Preston)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (13,578)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (6,730)	
5. To reflect a restructuring disallowance. (Preston)	\$ (106,106)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (10,920)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (24,034)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 5,531	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (841)	
10. To adjust test year to remove the advertising expense. (Clark)	\$ (12,609)	

Office Supplies & Exp	S-80	\$ (343,995)
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 3,347	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (1,444)	
3. To reflect payroll using Staff's modified Massachusetts formula. (Preston)	\$ (138)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (69)	
5. To reflect a restructuring disallowance. (Preston)	\$ (1,082)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (111)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (245)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 68	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (114,125)	
10. To adjust test year expense to reflect Aquila's July 2005 corporate allocations. (Preston)	\$ 175,870	
11. To adjust corporate expenses to reflect Staff's modification to the Massachusetts Formula. (Preston)	\$ (26,682)	
12. To adjust corporate expenses to reflect the impact of Staff's level of South Harper plant on the Massachusetts Formula. (Preston)	\$ (11,328)	
13. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (122,710)	
14. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (39,564)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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15.	To adjust corporate expenses to reflect Staff's Community Relations adjustment. (Hyneman)	\$ (18,906)	
16.	To adjust corporate expenses to reflect Staff's 20 W. 9th lease revenue adjustment. (Hyneman)	\$ (66,774)	
17.	To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (72,019)	
18.	To adjust corporate expenses to reflect Staff's Six Sigma adjustment. (Preston)	\$ (39,913)	
19.	To adjust test year to reflect MPS share of JEC expense. (Vesely)	\$ (8,170)	

Admin Expense Transfer Credit	S-81	\$ (20,408)	
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1. To annualize payroll Company's Adjustment No. CS-5.
(Preston)
2. To annualize payroll as of June 30, 2005.
(Preston)
3. To reflect payroll using Staff's modified Massachusetts's formula.
(Preston)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations.
(Preston)
5. To reflect a restructuring disallowance.
(Preston)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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6. To reflect a disallowance for Lobbying Costs.
(Preston)

7. To reflect a disallowance for Community Relations
Department.
(Preston)

8. To annualize Incentive Compensation based upon July, 2005
corporate allocations.
(Preston)

9. To adjust test year to remove the advertising expense. \$ (20,376)
(Clark)

10. To adjust test year to reflect MPS share of JEC expense. \$ (32)
(Vesely)

Outside Services Employed S-82 \$ (284,869) \$ (2,206,518)

1. To annualize payroll Company's Adjustment No. CS-5. \$ 555
(Preston)

2. To annualize payroll as of June 30, 2005. \$ (240)
(Preston)

3. To reflect payroll using Staff's modified Massachusetts's
formula. \$ (23)
(Preston)

4. To adjust payroll to reflect the impact of South Harper on
the corporate allocations. \$ (11)
(Preston)

5. To reflect a restructuring disallowance. \$ (180)
(Preston)

6. To reflect a disallowance for Lobbying Costs. \$ (18)
(Preston)

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (41)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 8	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (730)	
10. To adjust test year expense to reflect Aquila's July 2005 corporate allocations. (Preston)	\$ 225,109	
11. To adjust corporate expenses to reflect Staff's modification to the Massachusetts Formula. (Preston)	\$ (34,152)	
12. To adjust corporate expenses to reflect the impact of Staff's level of South Harper plant on the Massachusetts Formula. (Preston)	\$ (14,500)	
13. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (157,066)	
14. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (50,641)	
15. To adjust corporate expenses to reflect Staff's Community Relations adjustment. (Hyneman)	\$ (24,199)	
16. To adjust corporate expenses to reflect Staff's 20 W. 9th lease revenue adjustment. (Hyneman)	\$ (85,469)	

Aquila, Inc. Dba \ Aquila Networks MPS
Case: BR-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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17.	To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$	(92,183)	
18.	To adjust corporate expenses to reflect Staff's Six Sigma adjustment. (Preston)	\$	(51,088)	
19.	To adjust corporate expenses to reflect Staff's Six Sigma adjustment. (Preston)	\$	(2,206,518)	

Property Insurance
S-83 \$ 249,781

1. To adjust test year expense to reflect Staff's annualized level of insurance expense.
(Clark)

Injuries and Damages
S-84 \$ (900,071) 991,405

1. To adjust test year expense to reflect Staff's annualized level of insurance expense.
(Clark)

2. To adjust test year to remove injuries and Damages expense.
(Clark) \$ (853,575)
3. To reflect Staff's annualized level of injuries and damages expense.
(Clark) \$ 991,405

Employee Pensions & Benefits
S-85 \$ (59,576)

1. To annualize payroll Company's Adjustment No. CS-5.
(Preston) \$ 22

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (10)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (1)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		
5. To reflect a restructuring disallowance. (Preston)	\$ (7)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (1)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (2)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
9. To reflect Staff's amortization of the ERISA minimum tracker over 5 years. (Preston)	\$ (306,839)	
10. To reflect Staff's disallowance to the long-term incentive plan. (Preston)	\$ (62,008)	
11. To adjust pension expense to reflect a 5-year average of the ERISA minimum contributions and the amortization of the prepaid pension asset. (Preston)	\$ 181,690	
12. To annualize the FAS 106 costs to reflect the 2005 level. (Traxler)	\$ 263,288	

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
13. To adjust FAS 106 costs to eliminate the impact of the funding Deficiency. (Traxler)	\$ (208,747)	
14. To adjust test year expense to reflect Staff's annualization of the ESOP expense. (Preston)	\$ 31,496	
15. To adjust test year expense to reflect Staff's annualization of the Employer share of 401K expenses. (Preston)	\$ 52,374	
16. To adjust test year self insured accrual of medical, dental, and vision benefits to reflect a 3 1/2 year average of actual cash payments. (Preston)	\$ 118,913	
17. To adjust test year medical, dental and vision premium accrual to reflect the June 2005 elections. (Preston)	\$ (198,865)	
18. To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ 9,528	
19. To adjust test year to reflect MPS share of JEC expense. (Vesely)	\$ 59,593	

Regulatory Commission Expense S-86		\$ (330,973)

1. To adjust test year expense to reflect Staff's annualization of Rate Case expense. (Boateng)		\$ (298,981)
2. To adjust test year expense to reflect Staff's annualization of the PSC Assessment. (Boateng)		\$ (31,992)

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Misc Gen & Environmental Exp S-88	\$ (557,338)	\$ 148,060

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 225	
2. To annualize payroll as of June 30, 2005. (Preston)	\$ (97)	
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$ (9)	
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$ (5)	
5. To reflect a restructuring disallowance. (Preston)	\$ (73)	
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$ (7)	
7. To reflect a disallowance for Community Relations Department. (Preston)	\$ (16)	
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$ 2	
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (521,458)	
10. To adjust test year to remove the advertising expense. (Clark)	\$ (35,900)	
11. To reflect Staff's annualized level of advertising expense. (Clark)		\$ 11,153

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
12. To include Staff's level of transition costs incurred in the merger with SJLP. (Hyneman)		\$ 136,907

Admin & General Expense S-89	\$ (285,874)	

1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$ 1	
2. To annualize payroll as of June 30, 2005. (Preston)		
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)		
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)		
5. To reflect a restructuring disallowance. (Preston)		
6. To reflect a disallowance for Lobbying Costs. (Preston)		
7. To reflect a disallowance for Community Relations Department. (Preston)		
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)		
9. To remove all Dues and Donations expense from the test year. (Clark)	\$ (1,008)	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
10. To adjust test year expense to reflect Aquila's July 2005 corporate allocations. (Preston)	\$ 225,647	
11. To adjust corporate expenses to reflect Staff's modification to the Massachusetts Formula. (Preston)	\$ (34,234)	
12. To adjust corporate expenses to reflect the impact of Staff's level of South Harper plant on the Massachusetts Formula. (Preston)	\$ (14,534)	
13. To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ (157,441)	
14. To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ (50,762)	
15. To adjust corporate expenses to reflect Staff's Community Relations adjustment. (Hyneman)	\$ (24,257)	
16. To adjust corporate expenses to reflect Staff's 20 W. 9th lease revenue adjustment. (Hyneman)	\$ (85,673)	
17. To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ (92,403)	
18. To adjust corporate expenses to reflect Staff's Six Sigma adjustment. (Preston)	\$ (51,210)	

Aquila, Inc. DBA \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Admin & General Maint Exp	S-90	\$	(6,174)
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1. To annualize payroll Company's Adjustment No. CS-5. (Preston)	\$	20,202
2. To annualize payroll as of June 30, 2005. (Preston)	\$	(8,717)
3. To reflect payroll using Staff's modified Massachusetts's formula. (Preston)	\$	(836)
4. To adjust payroll to reflect the impact of South Harper on the corporate allocations. (Preston)	\$	(414)
5. To reflect a restructuring disallowance. (Preston)	\$	(6,532)
6. To reflect a disallowance for Lobbying Costs. (Preston)	\$	(672)
7. To reflect a disallowance for Community Relations Department. (Preston)	\$	(1,480)
8. To annualize Incentive Compensation based upon July, 2005 corporate allocations. (Preston)	\$	236
9. To remove all Dues and Donations expense from the test year. (Clark)	\$	(2,036)
10. To adjust test year to remove the advertising expense. (Clark)	\$	(479)
11. To adjust test year to reflect MPS share of JEC expense. (Vesely)	\$	(5,446)

Aquila, Inc. dba \ Aquila Networks MPS
Case: ER-05-436A
MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris

	Amortization of Expense Plant	S-92	\$ (315)

1.	To adjust test year expense to reflect staff's annualization of the Ice Storm AAO amortization.		\$ (315)

	(Williams)		

	Taxes Other Than Income Taxes	S-93	\$ 650,365

1.	To adjust test year expense to reflect staff annualization of the FICA taxes.		\$ 118,651

2.	To adjust test year expense to reflect staff's annualization of the medicare portion of the FICA taxes.		\$ (28,468)

3.	To adjust test year expense to reflect staff's annualization of the FUTA tax expense.		\$ (1,256)

4.	To adjust test year expense to reflect the staff's annualization of the MO SUTA tax expense.		\$ (27,541)

5.	To adjust test year expense to reflect the Missouri franchise tax pushed out to the bus units.		\$ 63,616

6.	To adjust test year expense to reflect Aquila's July 2005 corporate allocations.		\$ (15,708)

7.	To adjust corporate expenses to reflect Staff's modification to the Massachusetts Formula.		\$ 2,383

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
8.	To adjust corporate expenses to reflect the impact of Staff's level of South Harper plant on the Massachusetts Formula. (Preston)	\$ 1,012	
9.	To adjust corporate expenses to reflect Staff's restructuring adjustment. (Hyneman)	\$ 10,960	
10.	To adjust corporate expenses to reflect Staff's lobbying adjustment. (Hyneman)	\$ 3,534	
11.	To adjust corporate expenses to reflect Staff's Community Relations adjustment. (Hyneman)	\$ 1,689	
12.	To adjust corporate expenses to reflect Staff's 20 W. 9th lease revenue adjustment. (Hyneman)	\$ 5,964	
13.	To adjust corporate expenses to reflect Staff's SERP adjustment. (Hyneman)	\$ 6,433	
14.	To adjust corporate expenses to reflect Staff's Six Sigma adjustment. (Preston)	\$ 3,565	
15.	To adjust test year expense to reflect Staff's annualization of property tax expense. (Williams)	\$ 263,499	
16.	To adjust test year expense to reflect the inclusion of Chapter 100 increment financing payments in lieu of property taxes. (Williams)	\$ 241,832	

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Income Tax

Line		Test Year	7.72% Return	7.90% Return	8.08% Return
	(A)	(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 80,904,417	\$ 77,561,851	\$ 79,931,280	\$ 82,300,709

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 43,464,703	\$ 43,464,703	\$ 43,464,703	\$ 43,464,703
3	Transport Deprec Exp Chgd to Maint	0	0	0	0
4	50 % Meals & Entertainment	98,451	98,451	98,451	98,451
5	Contributions in Aid of Construct.	2,269,586	2,269,586	2,269,586	2,269,586
6	Advances for Construction	1,243,172	1,243,172	1,243,172	1,243,172
		-----	-----	-----	-----
7	Total	\$ 47,075,912	\$ 47,075,912	\$ 47,075,912	\$ 47,075,912
	Subtr from Net Income Before Taxes				
8	Interest Expense 4.6500 %	\$ 37,712,482	\$ 37,712,482	\$ 37,712,482	\$ 37,712,482
9	Straight Line Tax Depreciation	41,745,300	41,745,300	41,745,300	41,745,300
10	Tax Depreciation over S/L Tax	7,961,675	7,961,675	7,961,675	7,961,675
		-----	-----	-----	-----
11	Total	\$ 87,419,457	\$ 87,419,457	\$ 87,419,457	\$ 87,419,457

12	Net Taxable Income	\$ 40,560,872	\$ 37,218,306	\$ 39,587,735	\$ 41,957,164

	Provision for Federal Income Tax				
13	Net Taxable Income	\$ 40,560,872	\$ 37,218,306	\$ 39,587,735	\$ 41,957,164
14	Deduct Missouri Income Tax 100.0 %	\$ 2,114,548	\$ 1,940,291	\$ 2,063,816	\$ 2,187,340
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	38,446,324	35,278,015	37,523,919	39,769,824
		-----	-----	-----	-----
17	Total Federal Tax	\$ 13,456,214	\$ 12,347,306	\$ 13,133,372	\$ 13,919,439

Aquila, Inc. Dba \ Aquila Networks MPS

Case: ER-05-436A

MPS - Updated For Known & Measurable Through Jun. 30, 2005

Income Tax

Line	Test Year	7.72% Return	7.90% Return	8.08% Return
(A)	(B)	(C)	(D)	(E)
Provision for Missouri Income Tax				
18	Net Taxable Income	\$ 40,560,872	\$ 37,218,306	\$ 41,957,164
19	Deduct Federal Income Tax 50.0 %	\$ 6,728,107	\$ 6,173,653	\$ 6,959,720
20	Deduct City Income Tax	0	0	0
21	Missouri Taxable Income	33,832,765	31,044,653	34,997,445
22	Total Missouri Tax	\$ 2,114,548	\$ 1,940,291	\$ 2,187,340
Provision for City Income Tax				
23	Net Taxable Income	\$ 40,560,872	\$ 37,218,306	\$ 41,957,164
24	Deduct Federal Income Tax	\$ 13,456,214	\$ 12,347,306	\$ 13,919,439
25	Deduct Missouri Income Tax	2,114,548	1,940,291	2,187,340
26	City Taxable Income	24,990,110	22,930,709	25,850,385
27	Total City Tax	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax				
28	Federal Income Tax	\$ 13,456,214	\$ 12,347,306	\$ 13,919,439
29	Missouri Income Tax	2,114,548	1,940,291	2,187,340
30	City Income Tax	0	0	0
31	Total	\$ 15,570,762	\$ 14,287,597	\$ 16,106,779
Deferred Income Taxes				
32	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0
33	Deferred Repair Allowance	0	0	0
34	Deferred Tax Depreciation	1,707,939	1,707,939	1,707,939
35	Amort of Deferred Tax Depreciation	0	0	0
36	Amort of Repair Allowance	0	0	0
37	Amort of Deferred ITC	0	0	0
38	Deferred Unbilled	0	0	0
39	Total	\$ 1,707,939	\$ 1,707,939	\$ 1,707,939

40	Total Income Tax	\$ 17,278,701	\$ 15,995,536	\$ 17,814,718
