

LAW OFFICES
BRYDON, SWEARENGEN & ENGLAND

PROFESSIONAL CORPORATION

312 EAST CAPITOL AVENUE

P.O. BOX 456

JEFFERSON CITY, MISSOURI 65102-0456

TELEPHONE (573) 635-7166

FACSIMILE (573) 635-0427

DAVID V.G. BRYDON

JAMES C. SWEARENGEN

WILLIAM R. ENGLAND, III

JOHNNY K. RICHARDSON

GARY W. DUFFY

PAUL A. BOUDREAU

SONDRA B. MORGAN

CHARLES E. SMARR

DEAN L. COOPER

MARK G. ANDERSON

TIMOTHY T. STEWART

GREGORY C. MITCHELL

BRIAN T. MCCARTNEY

BRIAN K. BOGARD

OF COUNSEL

RICHARD T. CIOTTON

January 23, 2002

Mr. Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

FILED³

JAN 23 2002

**Missouri Public
Service Commission**

**Re: UtiliCorp United Inc., d/b/a Missouri Public Service
Case No. ER-2001-672 and Case No. EC-2002-265**

Dear Mr. Roberts:

On behalf of UtiliCorp United Inc. d/b/a Missouri Public Service ("MPS"), I deliver herewith for filing with the Missouri Public Service Commission an original and eight (8) copies of Corrected Schedules JSB-1 and JSB-2 to the Rebuttal Testimony of MPS witness James S. Brook.

The corrections on JSB-1 exclude allocations to St. Joseph Light & Power consistent with the overhead allocations sponsored by MPS witness Beverlee R. Agut. At the bottom of schedule is added the Quanta investment to arrive at correct total of "Amounts invested in International investment subsidiaries."

The corrections on JSB-2 include changes that carry forward from JSB-1 Corrected.

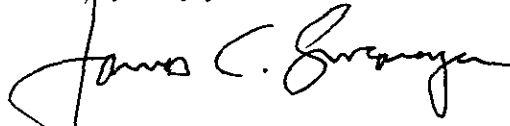
Copies of these schedules will be provided to all parties of record.

Would you please bring this filing to the attention of the appropriate Commission personnel.

116

Thank you very much for your assistance.

Very truly yours,



James C. Swearengen

JCS/lar

Enclosures

cc: Parties of Record

Received July 1, 2001

Department

| 2001 Budget | Chg To | Description | Bus Unit | Lookup Value | Margin | Payroll | Net Plant | Basis/ Percent | |
|---|-----------------------------------|-------------------------------|----------|-------------------------------|--------|---------|-----------|----------------|-------|
| range From Product = 999) MASS (USU/AEG/UCS) | | | | | | | | | |
| 1,213,393 | | | | | | | | | |
| 344,117 | | General Counsel | UCU | | | | | | |
| 1,483,826 | | Chief Financial Officer | UCU | | | | | | |
| 952,720 | | Executive | UCU | | | | | | |
| 19,723 | | Strategic Planning & Analysis | UCU | | | | | | |
| 1,113,007 | | External Communications | UCU | | | | | | |
| 1,682,915 | | Treasury | UCU | | | | | | |
| 1,261,921 | | Corporate Secretary | UCU | | | | | | |
| 1,357,733 | | Shareholder Relations | UCU | | | | | | |
| 1,718,378 | | Corp Financial Reporting | UCU | | | | | | |
| 260,453 | | Tax | UCU | | | | | | |
| 11,408,186 | | | | | | | | | |
| | | | | (Alloc Type 528, Acct 900097) | | | | 99.4% | |
| | | | | | | | | Dollars | by |
| | | | | | | | | Allocated | Unit |
| 4211 | Corporate - Aquila @ 80% | UCU | AEC-80 | 279,070 | 42,616 | 98,694 | 17.9% | 2,042,065 | 29.3% |
| 4211 | Corporate - Aquila @ 80% | UCU | APC-80 | 83,175 | 7,449 | 116 | 4.0% | 456,327 | |
| 4211 | Corporate - Aquila @ 80% | UCU | AQP-80 | 84,632 | 0 | 320,600 | 7.0% | 798,573 | |
| 8012 | UCS ESF Allocations | UCS | CLEC | 0 | 0 | 0 | 0.0% | - | 3.2% |
| 6074 | EVD Gen/Adm | EVD | EVD | 2,576 | 817 | 0 | 0.2% | 22,816 | |
| 8012 | UCS ESF Allocations | UCS | EVE | 7,994 | 9,637 | 49,903 | 2.8% | 319,429 | |
| 8012 | UCS ESF Allocations | UCS | EXO | 1,003 | 645 | 5,902 | 0.2% | 22,816 | |
| 8012 | UCS ESF Allocations | UCS | ISP | 24 | 0 | 950 | 0.0% | - | |
| 5052 | Missouri Gas Pipeline | MGC | MGC | 2,204 | 171 | 23,756 | 0.4% | 45,633 | 63.2% |
| 6144 | MI General- MGD | MGD | MGD | 51,454 | 9,071 | 151,815 | 5.5% | 627,450 | |
| 5051 | Missouri Pipeline | MPC | MPC | 5,224 | 326 | 38,966 | 0.8% | 91,265 | |
| 6140 | MO General- MPD | MPD | MPD | 144,727 | 15,850 | 502,990 | 14.5% | 1,654,187 | |
| 1049 | UPS - MO - ESF Allocations | MPG | MPG | 76,849 | 8,995 | 197,130 | 6.8% | 775,757 | |
| 5054 | Omega Pipeline | OPC | OPC | 4,221 | 82 | 3,913 | 0.2% | 22,816 | |
| 6148 | CO General- PND | PND | PND_CO | 16,240 | 2,792 | 33,149 | 1.5% | 171,123 | |
| 6147 | IA General- PND | PND | PND_IA | 43,550 | 9,140 | 63,071 | 4.0% | 456,327 | |
| 6149 | KS General- PND | PND | PND_KS | 29,844 | 7,981 | 80,454 | 3.6% | 410,695 | |
| 6145 | MN General- PND | PND | PND_MN | 50,281 | 10,739 | 93,149 | 4.9% | 559,001 | |
| 6146 | NE General- PND | PND | PND_NE | 56,148 | 11,515 | 110,241 | 5.5% | 627,450 | |
| 6151 | MN General- NMU | PND | PND_NMU | 12,552 | 3,008 | 41,530 | 1.6% | 182,531 | |
| 5055 | PNG Pipeline | PNP | PNP | 501 | 5 | 3,165 | 0.1% | 11,408 | |
| 8012 | UCS ESF Allocations | UCS | PVN | 232 | 0 | 1,000 | 0.0% | - | |
| 3300 | Service Today-General | STI | STI | 4,132 | 6,769 | 733 | 1.5% | 171,123 | |
| 4211 | Corporate - Aquila @ 80% | UCU | UCG | 0 | 74 | 0 | 0.0% | - | |
| 4211 | Corporate - Aquila @ 80% | UCU | UEM | 0 | 2,162 | 0 | 0.4% | 45,633 | |
| 1100 | UPG General | UPG | UPG | 5,290 | 27 | 0 | 0.2% | 22,816 | |
| 6141 | CO General- WCD | WCD | WCD | 35,685 | 5,724 | 96,083 | 3.5% | 399,287 | |
| 1051 | UPS - CO - ESF Allocations | WCG | WCG | 24,122 | 2,164 | 5,437 | 1.2% | 136,898 | |
| 6142 | KS General- WKD | WKD | WKD | 41,301 | 5,508 | 130,384 | 4.1% | 467,736 | |
| 1050 | UPS - KS - ESF Allocations | WKG | WKG | 29,290 | 4,595 | 109,129 | 3.3% | 376,470 | |
| | International & Other Investments | | | 0 | 0 | 267,652 | 3.7% | 422,103 | 3.7% |
| | | | | | | | | | 99.4% |
| Investments in Subsidiary Companies (FERC Form 1, page 225, Dec.31, 2000) | | | | | | | 802,183 | | |
| deduct Aquila Energy Corp amount on page 225 (included in Mass. Formula above at #4211) | | | | | | | (151,843) | | |
| add investment in Quanta, amounts on MPSC 485, tab BS2000, column IB | | | | | | | 716,044 | | |
| Amounts invested in International investment subsidiaries | | | | | | | 1,366,384 | | |
| Weighting for "Corporate Governance" portion of asset management functions: | | | | | | | | | |
| Corporate governance costs, net | | | | | | | 24,880 | | |
| International Charge-outs | | | | | | | 1,864 | | |
| Payroll | | | | | | | 9,460 | | |
| sub total, Corporate Governance costs | | | | | | | 36,204 | | |
| Asset maintenance costs (FERC Form 1, page 114, line 5) | | | | | | | 44,914 | | |
| Asset construction costs (FERC Form 1, page 110, line 4) | | | | | | | 103,706 | | |
| total, asset management costs | | | | | | | 184,824 | | |
| Ratio of Corporate Governance to total asset management costs | | | | | | | 19.59% | | |
| Weighted International Investments for Massachusetts Formula Allocation | | | | | | | 267,652 | | |

SCHEDULE JSB-1
CORRECTED

F International Non-Payroll Charges

| ESF Dept | Dept Title | A Costs, net of direct chargeouts | B Eliminate Capital & Severance | C Net of direct Int'l & eliminations | D Staff Adjustment factor of 17.77% | E Net Costs, domestic | F UCU Adjustment factor of 3.7% | G Net Costs, domestic |
|--|-------------------------------|--|--|---|---|-----------------------------|---|-----------------------------|
| Depts Allocated to Int'l by Staff | | | | | | | | |
| 4010 | Corporate Services - 20W9th | 8,231,099 | 5,086,591 | 3,144,508 | 558,858 | 2,585,650 | 0 | 3,144,508 |
| 4016 | Corp Svcs-850 Main | 97,512 | 4,938 | 92,574 | 16,453 | 76,121 | 0 | 92,574 |
| 4030 | Operations | 1,213,393 | | 1,213,393 | 215,650 | 997,743 | 44,896 | 1,168,497 |
| 4031 | General Counsel | 344,117 | | 344,117 | 61,158 | 282,959 | 12,732 | 331,385 |
| 4035 | Chief Financial Officer | 2,733,826 | 1,250,000 | 1,483,826 | 263,713 | 1,220,113 | 54,902 | 1,428,924 |
| 4040 | Executive | 952,720 | | 952,720 | 169,322 | 783,398 | 35,251 | 917,469 |
| 4042 | Strategic Planning & Analysis | 19,723 | | 19,723 | 3,505 | 16,218 | 730 | 18,993 |
| 4120 | External Communications | 1,113,007 | | 1,113,007 | 197,809 | 915,198 | 41,181 | 1,071,826 |
| 4130 | Treasury | 1,641,299 | (41,616) | 1,682,915 | 299,096 | 1,383,819 | 62,268 | 1,620,647 |
| 4131 | Corporate Secretary | 1,261,921 | | 1,261,921 | 224,275 | 1,037,646 | 46,691 | 1,215,230 |
| 4132 | Shareholder Relations | 1,357,733 | | 1,357,733 | 241,303 | 1,116,430 | 50,236 | 1,307,497 |
| 4183 | Corp Financial Reporting | 1,718,378 | | 1,718,378 | 305,399 | 1,412,979 | 63,580 | 1,654,798 |
| 4185 | Tax | 260,453 | | 260,453 | 46,289 | 214,164 | 9,637 | 250,816 |
| 4499 | TransUCU Residual Transfer | 3,935,702 | | 3,935,702 | 699,473 | 3,236,229 | 94,457 | 3,841,245 |
| | sub-total | 24,880,883 | 6,299,913 | 18,580,970 | 3,302,303 | 15,278,667 | 516,560 | 18,064,410 |

| | |
|--|--------------|
| UCU proposed adjustment, relative to Staff proposed adjustment | 15.6% |
|--|--------------|

| | | |
|--|------------------|------------------|
| Amount to be included in MPS revenue requirement, at 19.7686% share of net ESF costs | 3,020,379 | 3,571,081 |
|--|------------------|------------------|

Footnotes:

Columns A through E : sourced from the schedule prepared by Staff (C.Hyneman)

Column F : The derivation of this Mass. Formula is set out on Schedule JSB-1. Applies to all except 4010, 4016, & 4499.

Column F, departments 4010 & 4016 relate to buildings and equipment supporting many departments beyond this list, including other ESF and USU operations. A final adjustment during true-up will be based on a new full-loading process that was implemented in 2001.

Column F, department 4499, is allocated based on the 2.4% proportion of direct & ESF charges to international, times column C..

Column A is net of direct chargeouts to International of \$1.9 million for the listed departments and a further \$11.7 million for all other ESF.