

Exhibit No:
Issues: Allocations
O&M Synergies
Witness: Beverlee R. Agut
Type of Exhibit: Direct Testimony
Sponsoring Party: Aquila, Inc.
Case No: GR-
Date Testimony to be Filed: August 1, 2003

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. GR-_____

DIRECT TESTIMONY

OF

BEVERLEE R. AGUT

ON BEHALF OF

**AQUILA, INC.
d/b/a
AQUILA NETWORKS – MPS
and
AQUILA NETWORKS – L&P**

FILED³
JUN 21 2004
**Missouri Public
Service Commission**

**Omaha, Nebraska
August, 2003**

Exhibit No. 1
Date 3/31/04 Case No. GR-2001-0572
Reporter KE

State of Missouri)
) ss
County of Jackson)

AFFIDAVIT OF BEVERLEE R. AGUT

Beverlee R. Agut, being first duly sworn, deposes and says that she is the witness who sponsors the accompanying testimony and schedules entitled "Direct Testimony of Beverlee R. Agut"; that said testimony was prepared by her and/or under her direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, she would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of her knowledge, information, and belief.

Beverlee R Agut

Subscribed and sworn to before me this 16th day of June, 2003.

Terry D. Lutes

Notary Public
Terry D. Lutes

My Commission expires:

8-20-2004

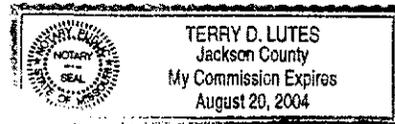


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DIRECT TESTIMONY OF BEVERLEE R. AGUT

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Beverlee R. Agut and my business address is 10700 East 350
3 Highway, Kansas City, Missouri.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by Aquila, Inc. ("Aquila" or "Company") in the Networks Financial
6 Management group as Sr. Manager-Regulatory Accounting acting as a liaison
7 between the Financial Management and Regulatory Services groups and an
8 advisor to the financial systems groups.

9 **Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.**

10 A. In 1986, I received a Bachelor of Science Degree in Business Administration with a
11 major in Accounting from Rockhurst University in Kansas City. I am a Certified
12 Management Accountant and a member of the Institute of Management
13 Accountants. In 1976, I began working for Missouri Public Service, now Aquila
14 Networks-MPS ("MPS"), a division of Aquila, and held various positions in the
15 accounting and regulatory departments. In 1988, I joined Kansas Public Service,
16 previously a division of Aquila, as Manager of Accounting and Regulatory Affairs.
17 Since 1995, I have held various positions in Aquila's Accounting, Regulatory
18 Services, and Financial Management groups. I transferred to my current position in
19 June 2002.

1 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE ANY REGULATORY**
2 **BODIES?**

3 A. Yes. I have previously filed testimony before the Missouri Public Service
4 Commission ("Commission"), Kansas Corporation Commission, West Virginia
5 Public Service Commission, and Federal Energy Regulatory Commission.

6 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

7 A. The purpose of my testimony is to: 1) describe the process for allocating costs
8 associated with various centralized support functions along with the impact of these
9 allocations on the operations of MPS and Aquila Networks-L&P ("L&P") and to
10 sponsor the associated centralized support function allocations relating to base test
11 year Operations Adjustment CS-16 (MPS and L&P); 2) describe the utility allocation
12 factors developed for MPS and L&P and the purpose and use of these allocation
13 factors; and 3) describe the calculations of the Merger Synergy adjustment for
14 operating costs included in adjustment CS-17 and as more fully described by Aquila
15 witness Vern Siemek.

16 **CORPORATE COST ALLOCATIONS**

17 **Q. PLEASE EXPLAIN THE OBJECTIVE FOR ALLOCATING CORPORATE**
18 **COSTS TO THE AQUILA OPERATING DIVISIONS AND SUBSIDIARIES.**

19 A. The Aquila cost allocation objective provides management with useful information to
20 control costs and provides a reasonable and consistent method for assigning costs
21 to the operating divisions and subsidiaries.

22 **Q. WHAT IS THE THEORY BEHIND THE AQUILA ALLOCATION METHOD?**

1 A. The method was developed to assign the cost of a service to the specific Business
2 Unit(s) that drives that specific cost. A Business Unit is a strategic business unit,
3 operational group, or legal entity that requires its own (balanced) set of books
4 because of regulatory or legal requirements. Costs are either "directly assigned" to
5 Business Units, allocated to Business Units based upon a specific "cost driver" or
6 allocated to Business Units based upon the "Massachusetts Formula." Aquila's
7 preference is to directly assign costs wherever possible to facilitate the proper
8 matching of costs to the appropriate Business Units that utilize the service.

9 **Q. PLEASE DESCRIBE IN MORE DETAIL THE "DIRECTLY ASSIGNED"**
10 **METHOD OF CHARGING COSTS TO BUSINESS UNITS.**

11 A. From time to time, a department will provide a specific service to a specific
12 Business Unit. For example, the Aquila department entitled HR-UED ("Human
13 Resources") may place a newspaper ad in order to recruit prospective applicants
14 for an open position. The cost of this newspaper ad is then directly assigned to the
15 Business Unit requesting this service.

16 **Q. PLEASE EXPLAIN IN MORE DETAIL A SPECIFIC "COST DRIVER" AND**
17 **PROVIDE AN EXAMPLE OF ASSIGNING COSTS TO BUSINESS UNITS**
18 **BASED UPON A "COST DRIVER."**

19 A. A cost driver has a direct cause and effect relationship to the costs incurred to
20 provide a specific service. The allocation of the corporate headquarters
21 department entitled "Payroll" is a good example of this concept. All payroll costs are
22 allocated to the Business Units receiving the service based upon the number of

1 paychecks issued to employees of each Business Unit. Allocating payroll costs to
2 the Business Units based upon employee paychecks issued, the "cost driver,"
3 results in each Business Unit incurring an appropriate level of cost. Furthermore, by
4 understanding what drives the costs, Aquila will be in a better position to control
5 those costs.

6 **Q. PLEASE DESCRIBE THE MASSACHUSETTS FORMULA AND ITS USE IN**
7 **THE ALLOCATION OF CENTRALIZED SUPPORT FUNCTION COSTS.**

8 A. If common costs cannot be charged directly to a Business Unit and a specific cost
9 driver is not determinable, then the Massachusetts Formula is used as a general
10 allocator to allocate common costs. The Massachusetts Formula consists of the
11 arithmetic average of payroll charged to expense, gross margin and net plant.
12 These statistics are gathered for each division and averaged together on a
13 weighted basis.

14 **Q. WHAT PERCENTAGE OF COMMON COSTS WAS ALLOCATED TO THE**
15 **BUSINESS UNITS USING THE MASSACHUSETTS FORMULA?**

16 A. For the year ended December 31, 2002, approximately 73% of the total allocation
17 pool dollars are allocated via a specific cost driver while the remaining 27% are
18 allocated using the Massachusetts Formula.

19 **Q. HOW DOES AQUILA ASSIGN COSTS TO ITS INTERNATIONAL**
20 **OPERATIONS?**

21 A. Costs to the international operations are assigned directly. Each employee, on his
22 or her timesheet or business expense report, directly charges any work performed

1 for a foreign or international unit, such as Canada. The costs assigned through
2 timesheet reporting include labor, fringe loadings, and an overhead loading factor
3 designed to fully distribute overhead costs associated with the individual's
4 employment. The overhead loading factor includes such costs as corporate
5 headquarter building costs (e.g., depreciation), information technology support
6 costs, telecom costs, and human resource costs. There are specific Business Unit
7 chart field designations in the financial accounting system structure that identify the
8 foreign unit. These direct foreign unit costs are then accumulated and billed to the
9 foreign partners by the corporate international reporting department.

10 **Q. HOW OFTEN DOES AQUILA MAKE CHANGES TO ITS ALLOCATION**
11 **DRIVERS?**

12 A. Aquila continually reviews the allocation process in order to ensure that costs are
13 properly assigned to the various Business Units so that their financial performance
14 can be properly measured. The statistics associated with the allocations drivers,
15 e.g., the number of paychecks issued, are updated annually based upon the actual
16 historical experience of the prior year. This ensures that the most accurate cost
17 causative driver is in place with the most recent statistical data. For most
18 centralized corporate departments, there exists a specific cost driver that results in
19 the most accurate causative relationship to the Business Unit being serviced.
20 Operations Adjustment CS-16 reflects the most current cost drivers and statistics
21 available at the time this case was prepared.

22 **Q. PLEASE DESCRIBE HOW THE ALLOCATION PROCESS WORKS.**

1 A. System allocations are performed and maintained in two groups: IBU ("Intra-
2 Business Unit") allocations and ESF ("corporate headquarters") allocations. Each
3 month, the costs incurred in designated centralized allocable departments that have
4 not been directly charged out are systematically processed in the PeopleSoft
5 Financial Accounting System based on the allocation drivers and statistics
6 associated with the drivers as more fully explained in the Aquila Corporate Cost
7 Allocation Manual ("CAM"). The 2002 CAM was included with Aquila's March 2003
8 Fully Distributed Costing Filing to the Commission.

9 **Q. PLEASE DESCRIBE OPERATIONS ADJUSTMENT CS-16.**

10 A. Operations Adjustment CS-16 represents the "residual" ESF and IBU allocation pool
11 dollars allocated to MPS and L&P based on current allocation factors effective
12 January 1, 2003 for ESF and February 1, 2003 for IBU. The term residual refers to
13 the net remaining pool dollars that have not been adjusted by other Aquila witnesses
14 in this filing application. The following is a list of items that are being addressed by
15 other Aquila witnesses and which are not included in Operations Adjustment CS-16.

16 [Each Aquila witness performed adjustments on allocated dollars following the
17 same methodology as outlined in my testimony and as utilized in Operations
18 Adjustment CS-16.]

19 1) Payroll (CS-5), Interest Charges and Income Taxes – Aquila witness Ann
20 Stichler;

21 2) Employee Pensions and Benefits (CS-11) – Aquila witness Harold Mikkelsen;

22 3) Incentives (CS-6), TransUCU residual elimination (CS-56), Dues and Donations
23 (CS-60), Advertising (CS-65), Payroll Taxes (CS-85), Property Taxes (CS-90) –

1 Aquila witness Rich Petersen;

2 4) Restructuring (CS-10), Miscellaneous Payroll Costs (CS-83) – Aquila witness

3 Jeff Thomas; and

4 5) Depreciation Expense (CS-95) – Aquila witness Becky Tangeman.

5 **Q. BESIDES ADJUSTING THE ESF AND IBU ALLOCATED DOLLARS TO THE**
6 **CURRENT ALLOCATION FACTORS, HAVE YOU MADE OTHER**
7 **ADJUSTMENTS TO THE POOL DOLLARS THAT WERE ALLOCATED TO**
8 **MPS OR L&P DURING THE TEST YEAR?**

9 A. Yes. Contained in the test year ESF and IBU centralized support function groups
10 are costs pertaining to events surrounding Aquila's negative financial results from
11 our non-regulated businesses. It is Aquila's intention and desire to insulate the
12 ratepayer from these events and not pass any of these costs through in the cost of
13 service to Aquila's regulated utility customers.

14 **Q. HOW WERE THESE COSTS IDENTIFIED FOR ELIMINATION?**

15 A. The majority of these costs were retained in departments that did not allocate to any
16 of Aquila's regulated business units. However, I also performed a review of several
17 ESF and IBU departments that did allocate costs to MPS and L&P during the test
18 year and removed either entire departments' allocated residual amounts or other
19 identified transactions which should not be passed along to the ratepayer.

20 **Q. WHICH TEST YEAR ALLOCATED DEPARTMENTS WERE REMOVED FROM**
21 **THE ALLOCATIONS ADJUSTMENT?**

1 A. The departments entitled "Strategic Initiatives," "Capital Structure and Analysis-
2 Domestic," "Strategic Planning & Analysis," "Chief Executive Officer," "Chief
3 Financial Officer," and "UED Headquarters President" were removed from the
4 allocations adjustment. The first three departments were removed because their
5 function during the test period mainly focused on selling off business units. It is
6 anticipated this type of work will continue. With the resignation of Mr. Robert Green,
7 Mr. Richard Green assumed dual roles of Chairman and Chief Executive Officer.
8 Therefore, it was proper to eliminate the residual expenses in the separate Chief
9 Executive Officer department. In 2002, the Chief Financial Officers, Messrs. Dan
10 Streek and Rick Dobson, extensively focused on maintaining the solvency of Aquila.
11 It is anticipated this focus will continue for at least a couple of years. With the
12 restructuring of Aquila's domestic utility operations to a state based organization,
13 the department entitled "UED (UtiliCorp Energy Delivery) Headquarters President"
14 was eliminated and it was therefore proper to eliminate the residual expenses in
15 this department. With the elimination of allocations from these six departments and
16 miscellaneous adjustments to other allocated departments, approximately \$17.4
17 million was removed from the allocation pool and incorporated in Operations
18 Adjustment CS-16 of which \$4.3 million was allocated to MPS during the test year
19 and \$1.3 million was allocated to L&P during the test year.

20 **Q. WHAT IS THE FINAL CS-16 ADJUSTMENT?**

21 A. After the adjustment was distributed by account and the appropriate utility allocation
22 was applied, the final CS-16 adjustment for the MPS gas operations is \$(.17)
23 million and for the L&P gas operations is \$(.04) million.

1 **Q. HAS MPS AGREED TO MAINTIN ANY ADDITIONAL INFORMATION**
2 **CONCERNIONG ALLOCATIONS?**

3 A. Yes. As part of the settlement in MPS's last electric rate case, Case No. ER-2001-
4 672, Aquila agreed to create additional reports in support of direct and allocated
5 costs. On August 16, 2002, and again on May 15, 2003, I met with members of the
6 Commission Staff and Office of the Public Counsel to review reports we created for
7 MPS and L&P as part of this agreement. As part of this filing, I have included
8 schedules in support of the allocated costs to MPS and L&P for the test year ended
9 December 31, 2002. The following schedules are incorporated as part of my
10 testimony:

11 Schedule BRA-1 (MPS) and Schedule BRA-2 (L&P) - Statement of Allocated
12 Charges for Balance Sheet Accounts;

13 Schedule BRA-3 (MPS) and Schedule BRA-4 (L&P) - Statement of Allocated
14 Charges for Income Statement Accounts;

15 Schedule BRA-5 (MPS) and Schedule BRA-6 (L&P) - Statement of ESF Allocated
16 Charges by Department by Resource; and

17 Schedule BRA-7 (MPS) and Schedule BRA-8 (L&P) - Statement of IBU Allocated
18 Charges by Department by Resource.

19 In addition, I have included the following schedules summarizing the basis of the
20 "ESF/IBU Allocations Adjustment," Operations Adjustment CS-16:

21 Schedule BRA-9 - ESF Cost Allocations – Actuals Effective January 1, 2003. This
22 schedule lists the source departments ("pool"), the target business units, the
23 allocation driver, and the allocation percentages effective January 1, 2003; and

1 Schedule BRA-10 - IBU Cost Allocations – Actuals Effective February 1, 2003. This
2 schedule lists the source IBU departments (“pool”), the target business units, the
3 allocation driver, and the allocation percentages effective February 1, 2003.

4 **UTILITY ALLOCATIONS**

5 **Q. HAVE ADDITIONAL ALLOCATION FACTORS BEEN DEVELOPED?**

6 A. Yes. Since MPS and L&P are combination electric and gas utilities, it is proper to
7 develop allocation factors to segregate the common electric and gas retail
8 operations for this case. A discussion of the development of these gas allocation
9 factors for MPS and L&P is included in Schedule BRA-11 attached to my testimony.

10 **MERGER SAVING ADJUSTMENT FOR OPERATING COSTS**

11 **Q. PLEASE EXPLAIN THE CALCULATION OF THE MERGER SYNERGY**

12 **ADJUSTMENT NO. CS-17.**

13 A. As more fully described by Aquila witness Vern Siemek, this adjustment reflects the
14 MPS’s share of the MPS/L&P merger related operating cost synergies arising from
15 centralized support functions (“ESF” and “IBU” allocations). The steps to calculate
16 this adjustment as illustrated in Schedule BRA-12 are as follows:

17 1) Determine the per book centralized support function allocated costs to
18 MPS for the twelve months ended December 31, 2002. (Line 1, \$47.5 million);

19 2) Reduce the MPS per book allocated costs for incremental costs to
20 support L&P to determine pre-merger support costs had the merger not occurred.
21 (Line 6, \$.3 million);

22 3) Annualize the MPS pre-merger support costs for current allocation

1 factors, payroll levels, benefit levels, and elimination of other residual expenses
2 previously discussed. (Line 14 plus Line 22, \$(2.6) million); and

3 4) Eliminate L&P from the allocation targets and compare the result to the
4 annualized amount. (Line 32 less Line 25, or \$4.1 million).

5 This \$4.1 million difference is the operating cost savings that MPS received from
6 the merger.

7 **Q. WERE THERE ANY ADDITIONAL ALLOCATIONS PERFORMED TO ARRIVE**
8 **AT THE FINAL CS-17 ADJUSTMENT?**

9 A. Yes. First the \$4.1 million difference was reduced by 50% to \$2.1 million to reflect
10 the proposal by witness Siemek to share the costs savings on a 50/50 basis with
11 MPS customers. The \$2.1 million was then distributed by account resulting in a total
12 pro forma MPS gas operations adjustment of \$.23 million.

13 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

14 A. Yes.



**Regulatory Report for
 BUSINESS_UNIT MPS
 Statement of Allocated Charges for Balance Sheet Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|-------------------------------|----------------------------------|----------|--------------------|
| | (None) | (None) | 0 | 512 | 512 |
| | 1404 | Postage and Delivery | 0 | (0) | (0) |
| | 1800 | Legal Fees | 0 | 0 | 0 |
| 1 | | | 0 | 512 | 512 |
| 101000 | | | 0 | 0 | 0 |
| 101100 | | | | | |
| 101200 | | | | | |
| 102000 | | | | | |
| 104000 | | | | | |
| 105000 | | | | | |
| 106000 | | | | | |
| | 1001 | Labor Straight Time Non-Union | 0 | 176 | 176 |
| | 1099 | Labor Other | 18,168 | 0 | 18,168 |
| | 9100 | Payroll Taxes Loading | 0 | 11 | 11 |
| | 9102 | Benefits Loading | 0 | 37 | 37 |
| | 9103 | COMPENSATED ABSENCES-LABO | 0 | 22 | 22 |
| | 9104 | COMPENSATED ABSENCES-BENE | 0 | 9 | 9 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 0 | 2 | 2 |
| | 9112 | Incentive Loading Non-Union | 0 | 27 | 27 |
| 107000 | | | 18,168 | 284 | 18,452 |
| 108000 | | | 0 | 0 | 0 |
| 111000 | | | | | |
| 111200 | | | | | |
| 114000 | | | | | |
| 114002 | | | | | |
| 115000 | | | | | |
| 115002 | | | | | |
| 118000 | | | 0 | 0 | 0 |
| 119000 | | | 0 | 0 | 0 |
| 119100 | | | | | |
| 119200 | | | | | |
| 121000 | | | | | |
| 121100 | | | | | |
| 122000 | | | 0 | 0 | 0 |
| 122200 | | | | | |
| 123000 | | | | | |
| 123100 | | | | | |
| 124000 | | | | | |
| 128000 | | | | | |
| 128003 | | | | | |
| 128100 | | | | | |
| 128110 | | | | | |
| 128120 | | | | | |
| 131000 | | | | | |
| 132000 | | | | | |
| 134000 | | | | | |
| 135000 | | | | | |
| 136000 | | | | | |

**Regulatory Report for
BUSINESS UNIT MPS
Statement of Allocated Charges for Balance Sheet Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|---------------------------------|----------------------------------|----------|--------------------|
| 141000 | | | | | |
| 142000 | | | | | |
| 143000 | | | | | |
| 144000 | | | | | |
| 145000 | | | | | |
| 146000 | | | | | |
| 151000 | | | 0 | 0 | 0 |
| | 1001 | Labor Straight Time Non-Union | 1 | 0 | 1 |
| | 1400 | Ind Dues/Fees/Subscript Tax Ded | 1 | 0 | 1 |
| | 1499 | Other Office Expenses | 1 | 0 | 1 |
| | 1819 | On-Line Service Fees | 14 | 0 | 14 |
| | 9100 | Payroll Taxes Loading | 0 | 0 | 0 |
| | 9102 | Benefits Loading | 0 | 0 | 0 |
| | 9103 | COMPENSATED ABSENCES-LABO | 0 | 0 | 0 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 0 | 0 | 0 |
| | 9112 | Incentive Loading Non-Union | 0 | 0 | 0 |
| 152000 | | | 17 | 0 | 17 |
| 152001 | | | | | |
| 154000 | | | 0 | 0 | 0 |
| 155000 | | | | | |
| 156000 | | | | | |
| 158100 | | | | | |
| | 1000 | Labor Overtime Union | 2,040 | 91 | 2,131 |
| | 1001 | Labor Straight Time Non-Union | 371,531 | 95,253 | 466,784 |
| | 1002 | Lbr Straight Time Union | 48,943 | 5,389 | 54,332 |
| | 1003 | Bonus/Commissions | 1,861 | 287 | 2,148 |
| | 1006 | Labor Overtime Non-Union | 780 | 8 | 788 |
| | 1090 | Incentive | 0 | 9,665 | 9,665 |
| | 1099 | Labor Other | 65 | 0 | 65 |
| | 1100 | Materials Stores | 14 | 52 | 66 |
| | 1101 | Materials Purchased Storekeepr | 141 | 0 | 141 |
| | 1104 | Materials Small Equip & Tools | 134 | 0 | 134 |
| | 1199 | Other Materials | 1,111 | 1 | 1,112 |
| | 1200 | Local Phone Service | 8 | 0 | 8 |
| | 1201 | Long Distance Costs | 1 | 0 | 1 |
| | 1202 | Cellular Phone Costs | 1,002 | 215 | 1,217 |
| | 1203 | Pagers | 1,175 | 255 | 1,430 |
| | 1209 | Voice Tech Software Purchases | 0 | 31 | 31 |
| | 1225 | TeleConferencing | 54 | 44 | 98 |
| | 1299 | Other Communication Costs | 101 | 0 | 101 |
| | 1301 | Software Costs/Maint/Licenses | 0 | 2,139 | 2,139 |
| | 1302 | PC Supplies and Maintenance | 130 | 18 | 149 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 0 | 197 | 197 |
| | 1399 | Other IT Costs | 10,462 | 0 | 10,462 |
| | 1400 | Ind Dues/Fees/Subscript Tax Ded | 1,937 | 31 | 1,968 |
| | 1401 | Ind Dues/Fees/Subscript Non Tax | 105 | 0 | 105 |
| | 1402 | Maps Charts and Logs | 2 | 0 | 2 |
| | 1403 | Office and Warehouse Supplies | 11,926 | 2,181 | 14,107 |
| | 1404 | Postage and Delivery | 9,476 | 4,116 | 13,592 |
| | 1406 | Janitorial Service | 5 | 5 | 10 |
| | 1407 | Equipment & Storage Rent/Lease | 16 | 0 | 16 |

**Regulatory Report for
BUSINESS_UNIT MPS
Statement of Allocated Charges for Balance Sheet Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|--------------------------------|----------------------------------|----------|--------------------|
| | 1408 | Office and Equip Repair/Maint | 0 | 71 | 71 |
| | 1411 | Printing Expenses | 405 | 28 | 432 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 464 | 70 | 534 |
| | 1499 | Other Office Expenses | 2,941 | 510 | 3,451 |
| | 1600 | Air Transportation | 10,228 | 591 | 10,819 |
| | 1601 | Rental Car Expense | 3,686 | 149 | 3,835 |
| | 1602 | Mileage Reimbursement | 11,125 | 1,456 | 12,581 |
| | 1603 | Parking Fees | 821 | 48 | 869 |
| | 1604 | MEALS - 50% Tax Deduct | 12,081 | 1,921 | 14,002 |
| | 1605 | Lodging | 15,294 | 578 | 15,872 |
| | 1606 | Entertainment | 60 | 0 | 60 |
| | 1699 | Other Travel | 498 | 89 | 587 |
| | 1700 | Automobile Allowance | 279 | 0 | 279 |
| | 1708 | Education/Seminar/Training Exp | 12,975 | 584 | 13,560 |
| | 1713 | Employee Gifts & Awards | 157 | 11 | 167 |
| | 1718 | Benefits AD&D Insurance | 225 | 0 | 225 |
| | 1723 | Benefits Suggest One | 93 | 10 | 103 |
| | 1726 | Benefits Restricted Stock | 65 | 0 | 65 |
| | 1729 | Benefits Great Pursuits | 588 | 329 | 918 |
| | 1799 | Benefits Other | 427 | 8 | 435 |
| | 1800 | Legal Fees | 10,460 | 6,100 | 16,560 |
| | 1804 | Computer Fees | 474 | 0 | 474 |
| | 1809 | Consulting Fees | 76 | 1,579 | 1,655 |
| | 1817 | Temp Employee Services | 30,607 | 1,419 | 32,026 |
| | 1899 | Other Outside Services | 34,588 | 12 | 34,599 |
| | 2700 | Vehicles Fuel | 4 | 0 | 4 |
| | 2701 | Vehicle Maint & Repr-Materials | (38) | 0 | (38) |
| | 2703 | Vehicles Licensing | (0) | 0 | (0) |
| | 2799 | Vehicles Other | (2) | 0 | (2) |
| | 3300 | Interview Expenses | 2,563 | 816 | 3,380 |
| | 3302 | Job Placement Advertising | 4,403 | 5 | 4,408 |
| | 3399 | Other Personnel Services | 9 | 9 | 17 |
| | 3405 | Ground Transportation | 5 | 0 | 5 |
| | 9004 | Vehicle Loading | 2,526 | 0 | 2,526 |
| | 9100 | Payroll Taxes Loading | 31,330 | 7,552 | 38,881 |
| | 9102 | Benefits Loading | 88,186 | 20,478 | 108,663 |
| | 9103 | COMPENSATED ABSENCES-LABO | 57,564 | 12,769 | 70,333 |
| | 9104 | COMPENSATED ABSENCES-BENE | 19,810 | 5,487 | 25,297 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 4,431 | 59 | 4,490 |
| | 9111 | Non-Productive Time Loading | 216 | 0 | 216 |
| | 9112 | Incentive Loading Non-Union | 52,346 | 614 | 52,960 |
| | 9113 | Incentive Loading- Union | 93 | 8 | 101 |
| | 9114 | P/R Tax Loading- Incent Union | 5 | 4 | 9 |
| 163000 | | | 875,088 | 183,341 | 1,058,429 |
| 164100 | | | | | |
| 165000 | | | | | |
| 166000 | | | | | |
| 167000 | | | | | |
| 171000 | | | | | |
| 172000 | | | | | |
| 173000 | | | | | |
| 174000 | | | | | |

**Regulatory Report for
 BUSINESS_UNIT MPS
 Statement of Allocated Charges for Balance Sheet Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|---------------------------------|----------------------------------|----------|--------------------|
| 181000 | | | | | |
| 182200 | | | | | |
| 182300 | | | | | |
| 182301 | | | | | |
| 182303 | | | | | |
| 183100 | | | | | |
| 183200 | | | | | |
| | 1000 | Labor Overtime Union | 27 | 0 | 27 |
| | 1001 | Labor Straight Time Non-Union | 1,892,865 | 600,115 | 2,492,980 |
| | 1002 | Lbr Straight Time Union | 7,119 | 214 | 7,332 |
| | 1003 | Bonus/Commissions | 0 | 1,672 | 1,672 |
| | 1006 | Labor Overtime Non-Union | 239 | 10 | 249 |
| | 1099 | Labor Other | 513 | 0 | 513 |
| | 1101 | Materials Purchased Storekeepr | 677 | 0 | 677 |
| | 1104 | Materials Small Equip & Tools | 215 | 0 | 215 |
| | 1106 | Purchase Land/Land Rights | 1,761 | 566 | 2,327 |
| | 1109 | Purchase Other Assets | 3,958 | 0 | 3,958 |
| | 1199 | Other Materials | 125 | 0 | 126 |
| | 1201 | Long Distance Costs | 4 | 565 | 569 |
| | 1202 | Cellular Phone Costs | 9,674 | 816 | 10,489 |
| | 1203 | Pagers | 792 | 207 | 999 |
| | 1299 | Other Communication Costs | 1 | 0 | 1 |
| | 1301 | Software Costs/Maint/Licenses | 8,064 | 0 | 8,064 |
| | 1302 | PC Supplies and Maintenance | 104 | 0 | 104 |
| | 1399 | Other IT Costs | 2,492 | 1,398 | 3,890 |
| | 1400 | Ind Dues/Fees/Subscript Tax Ded | 1,280 | 108 | 1,387 |
| | 1401 | Ind Dues/Fees/Subscript Non Tax | 0 | 4 | 4 |
| | 1402 | Maps Charts and Logs | 33 | 0 | 33 |
| | 1403 | Office and Warehouse Supplies | 250 | 0 | 250 |
| | 1404 | Postage and Delivery | 98 | 2 | 101 |
| | 1407 | Equipment & Storage Rent/Lease | 1,496 | 0 | 1,496 |
| | 1410 | Safety and Medical Supplies | 11 | 0 | 11 |
| | 1411 | Printing Expenses | 204 | 17 | 221 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 36 | 95 | 131 |
| | 1499 | Other Office Expenses | 4,022 | 736 | 4,758 |
| | 1600 | Air Transportation | 14,611 | 1,342 | 15,953 |
| | 1601 | Rental Car Expense | 3,643 | 412 | 4,055 |
| | 1602 | Mileage Reimbursement | 52,700 | 15,326 | 68,027 |
| | 1603 | Parking Fees | 775 | 14 | 789 |
| | 1604 | MEALS - 50% Tax Deduct | 9,922 | 2,427 | 12,350 |
| | 1605 | Lodging | 11,713 | 1,397 | 13,109 |
| | 1606 | Entertainment | 70 | 0 | 70 |
| | 1699 | Other Travel | 508 | 65 | 573 |
| | 1700 | Automobile Allowance | 9,147 | 0 | 9,147 |
| | 1708 | Education/Seminar/Training Exp | 7,302 | 795 | 8,098 |
| | 1799 | Benefits Other | 524 | 189 | 714 |
| | 1808 | Engineering Fees | 14,906 | 2,267 | 17,173 |
| | 1809 | Consulting Fees | 43,201 | 12,342 | 55,543 |
| | 1815 | Constr Fee/Contractor Pymts | 447 | 0 | 447 |
| | 1899 | Other Outside Services | 18 | 0 | 18 |
| | 2000 | Depreciation/Depletion | (529,249) | 0 | (529,249) |
| | 2209 | Business/Occupation Tax & Lic | 0 | 100 | 100 |

**Regulatory Report for
 BUSINESS_UNIT MPS
 Statement of Allocated Charges for Balance Sheet Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|-------------------------------|----------------------------------|----------|--------------------|
| | 2700 | Vehicles Fuel | 23 | 27 | 50 |
| | 2704 | Vehicles Rent and Leases | (52) | 0 | (52) |
| | 2799 | Vehicles Other | 554,951 | 0 | 554,951 |
| | 3405 | Ground Transportation | 24 | 0 | 24 |
| | 9004 | Vehicle Loading | 1,909 | 145 | 2,055 |
| | 9006 | Manage/Supervise & Field Eng | (3,962) | 0 | (3,962) |
| | 9100 | Payroll Taxes Loading | 154,106 | 41,820 | 195,926 |
| | 9102 | Benefits Loading | 396,844 | 124,624 | 521,468 |
| | 9103 | COMPENSATED ABSENCES-LABO | 261,885 | 76,895 | 338,781 |
| | 9104 | COMPENSATED ABSENCES-BENE | 78,706 | 33,041 | 111,747 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 21,570 | (1,200) | 20,370 |
| | 9111 | Non-Productive Time Loading | 49 | 0 | 49 |
| | 9112 | Incentive Loading Non-Union | 259,827 | (19,841) | 239,985 |
| | 9113 | Incentive Loading- Union | 16 | 0 | 17 |
| | 9114 | P/R Tax Loading- Incent Union | 1 | 0 | 1 |
| 184000 | | | 3,302,196 | 898,715 | 4,200,911 |
| 184003 | | | | | |
| 184009 | | | | | |
| 184016 | | | | | |
| 185000 | | | | | |
| 186000 | | | | | |
| 186001 | | | | | |
| 186002 | | | | | |
| 186003 | | | | | |
| 186020 | | | | | |
| 188000 | | | | | |
| 189000 | | | | | |
| 190000 | | | | | |
| 191000 | | | | | |
| 199999 | | | | | |
| 201000 | | | | | |
| 204000 | | | | | |
| 205000 | | | | | |
| 206000 | | | | | |
| 207000 | | | | | |
| 210000 | | | | | |
| 211000 | | | | | |
| 213000 | | | | | |
| 214000 | | | | | |
| 216000 | | | | | |
| 216100 | | | | | |
| 217000 | | | | | |
| 221000 | | | | | |
| 222000 | | | | | |
| 224000 | | | | | |
| 227000 | | | | | |
| 228100 | | | | | |
| 228200 | | | | | |

**Regulatory Report for
 BUSINESS_UNIT MPS
 Statement of Allocated Charges for Balance Sheet Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|-------------------------|----------------------------------|---------------------|---------------------|
| 228300 | | | | | |
| 228400 | | | | | |
| 229000 | | | | | |
| 231000 | | | | | |
| 232000 | | | | | |
| 232044 | | | | | |
| 232045 | | | | | |
| 233000 | | | | | |
| | (None) | (None) | (199,472,907) | (47,673,087) | (247,145,995) |
| 234000 | | | (199,472,907) | (47,673,087) | (247,145,995) |
| 235000 | | | | | |
| 236000 | | | | | |
| 237000 | | | | | |
| 238000 | | | | | |
| 239000 | | | | | |
| 241000 | | | | | |
| 242000 | | | | | |
| 242027 | | | | | |
| 242032 | | | | | |
| 242033 | | | | | |
| 242034 | | | | | |
| 242047 | | | | | |
| 242048 | | | | | |
| 242049 | | | | | |
| 243000 | | | | | |
| 252000 | | | | | |
| 253000 | | | | | |
| 253001 | | | | | |
| 253008 | | | | | |
| 253017 | | | | | |
| 253020 | | | | | |
| 254000 | | | | | |
| 255000 | | | | | |
| 255001 | | | | | |
| 281000 | | | | | |
| 282000 | | | | | |
| 283000 | | | | | |
| 439000 | | | | | |
| TOTAL | | | -195277438.2 | -46590491.69 | -241867929.9 |



**Regulatory Report for
 BUSINESS_UNIT SJLP
 Statement of Allocated Charges for Balance Sheet Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|-------------------------------|----------------------------------|----------|--------------------|
| | | (None) | 0 | 174 | 174 |
| | | Postage and Delivery | 0 | (0) | 0 |
| | | Legal Fees | 0 | 0 | 0 |
| 1 | | | 0 | 174 | 174 |
| 101000 | | | | | |
| 101100 | | | | | |
| 101200 | | | | | |
| 102000 | | | | | |
| 104000 | | | | | |
| 105000 | | | | | |
| 106000 | | | | | |
| | | Labor Straight Time Non-Union | 0 | 69 | 69 |
| | | Payroll Taxes Loading | 0 | 4 | 4 |
| | | Benefits Loading | 0 | 14 | 14 |
| | | COMPENSATED ABSENCES-LABOR | 0 | 8 | 8 |
| | | COMPENSATED ABSENCES-BENEFITS | 0 | 4 | 4 |
| | | P/R Tax Loading-Incent Non-Un | 0 | 1 | 1 |
| | | Incentive Loading Non-Union | 0 | 10 | 10 |
| 107000 | | | 0 | 110 | 110 |
| 108000 | | | | | |
| 111000 | | | | | |
| 111200 | | | | | |
| 114000 | | | | | |
| 114002 | | | | | |
| 115000 | | | | | |
| 115002 | | | | | |
| 118000 | | | | | |
| 119000 | | | | | |
| 119100 | | | | | |
| 119200 | | | | | |
| 121000 | | | | | |
| 121100 | | | | | |
| 122000 | | | | | |
| 122200 | | | | | |
| 123000 | | | | | |
| 123100 | | | | | |
| 124000 | | | | | |
| 128000 | | | | | |
| 128003 | | | | | |
| 128100 | | | | | |
| 128110 | | | | | |
| 128120 | | | | | |
| 131000 | | | | | |

**Regulatory Report for
BUSINESS UNIT SJLP**

**Statement of Allocated Charges for Balance Sheet Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|---------------------------------|----------------------------------|----------|--------------------|
| 132000 | | | | | |
| 134000 | | | | | |
| 135000 | | | | | |
| 136000 | | | | | |
| 141000 | | | | | |
| 142000 | | | | | |
| 143000 | | | | | |
| 144000 | | | | | |
| 145000 | | | | | |
| 146000 | | | | | |
| 151000 | | | | | |
| 152000 | | | | | |
| 152001 | | | | | |
| 154000 | | | | | |
| 155000 | | | | | |
| 156000 | | | | | |
| 158100 | | | | | |
| | | Labor Overtime Union | 3 | 30 | 33 |
| | | Labor Straight Time Non-Union | 51,710 | 26,192 | 77,901 |
| | | Lbr Straight Time Union | 4,118 | 1,778 | 5,896 |
| | | Bonus/Commissions | 495 | 78 | 573 |
| | | Labor Overtime Non-Union | 0 | 2 | 2 |
| | | Incentive | 0 | 2,627 | 2,627 |
| | | Materials Stores | 0 | 14 | 14 |
| | | Other Materials | 266 | 0 | 266 |
| | | Cellular Phone Costs | 172 | 60 | 232 |
| | | Pagers | 196 | 70 | 266 |
| | | Voice Tech Software Purchases | 0 | 8 | 8 |
| | | TeleConferencing | 15 | 12 | 27 |
| | | Other Communication Costs | 7 | 0 | 7 |
| | | Software Costs/Maint/Licenses | 0 | 581 | 581 |
| | | PC Supplies and Maintenance | 0 | 5 | 5 |
| | | Comp Wrkstn Hardware/Supp/Main | 0 | 54 | 54 |
| | | Other IT Costs | 2,648 | 0 | 2,648 |
| | | Ind Dues/Fees/Subscript Tax Ded | 317 | 8 | 326 |
| | | Ind Dues/Fees/Subscript Non Tax | 30 | 0 | 30 |
| | | Office and Warehouse Supplies | 1,398 | 646 | 2,044 |
| | | Postage and Delivery | 1,788 | 162 | 1,951 |
| | | Janitorial Service | 1 | 1 | 3 |
| | | Office and Equip Repair/Maint | 0 | 23 | 23 |
| | | Printing Expenses | 53 | 8 | 60 |
| | | MEALS for Bus Mtg - 100%Deduct | 85 | 19 | 104 |
| | | Other Office Expenses | 484 | 139 | 623 |
| | | Air Transportation | 1,257 | 161 | 1,418 |
| | | Rental Car Expense | 517 | 40 | 557 |

**Regulatory Report for
 BUSINESS UNIT SJLP
 Statement of Allocated Charges for Balance Sheet Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|--------------------------------|----------------------------------|----------|--------------------|
| | | Mileage Reimbursement | 1,708 | 398 | 2,107 |
| | | Parking Fees | 110 | 13 | 123 |
| | | MEALS - 50% Tax Deduct | 1,624 | 532 | 2,156 |
| | | Lodging | 2,120 | 157 | 2,277 |
| | | Other Travel | 89 | 44 | 132 |
| | | Education/Seminar/Training Exp | 1,219 | 159 | 1,378 |
| | | Employee Gifts & Awards | 0 | 3 | 3 |
| | | Benefits AD&D Insurance | 59 | 0 | 59 |
| | | Benefits Suggest One | 27 | 3 | 29 |
| | | Benefits Great Pursuits | 150 | 90 | 239 |
| | | Benefits Other | 0 | 2 | 2 |
| | | Legal Fees | 2,764 | 1,666 | 4,430 |
| | | Computer Fees | 84 | 0 | 84 |
| | | Consulting Fees | 0 | 429 | 429 |
| | | Temp Employee Services | 5,610 | 407 | 6,017 |
| | | Other Outside Services | 1 | 3 | 4 |
| | | Interview Expenses | 947 | 356 | 1,303 |
| | | Job Placement Advertising | 1,339 | 1 | 1,340 |
| | | Other Personnel Services | 4 | 4 | 7 |
| | | Vehicle Loading | 13 | 0 | 13 |
| | | Payroll Taxes Loading | 3,288 | 2,094 | 5,381 |
| | | Benefits Loading | 11,724 | 5,696 | 17,420 |
| | | COMPENSATED ABSENCES-LABOR | 7,175 | 3,550 | 10,725 |
| | | COMPENSATED ABSENCES-BENEFITS | 3,071 | 1,526 | 4,596 |
| | | P/R Tax Loading-Incent Non-Un | 641 | 18 | 659 |
| | | Incentive Loading Non-Union | 7,447 | 185 | 7,632 |
| | | Incentive Loading- Union | 5 | 3 | 7 |
| | | P/R Tax Loading- Incent Union | 0 | 1 | 2 |
| 163000 | | | 116,777 | 50,058 | 166,835 |
| 164100 | | | | | |
| 165000 | | | | | |
| 166000 | | | | | |
| 167000 | | | | | |
| 171000 | | | | | |
| 172000 | | | | | |
| 173000 | | | | | |
| 174000 | | | | | |
| 181000 | | | | | |
| 182200 | | | | | |
| 182300 | | | | | |
| 182301 | | | | | |
| 182303 | | | | | |
| 183100 | | | | | |
| 183200 | | | | | |
| | | Labor Overtime Union | 3 | 0 | 3 |

**Regulatory Report for
BUSINESS_UNIT SJLP
Statement of Allocated Charges for Balance Sheet Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|--------------------------------|----------------------------------|----------|--------------------|
| | | Labor Straight Time Non-Union | 130,862 | 58,804 | 189,666 |
| | | Lbr Straight Time Union | 119 | 0 | 119 |
| | | Labor Overtime Non-Union | 1 | 1 | 2 |
| | | Materials Purchased Storekeepr | 202 | 0 | 202 |
| | | Purchase Land/Land Rights | 0 | 128 | 128 |
| | | Other Materials | 4 | 0 | 4 |
| | | Long Distance Costs | 0 | 53 | 53 |
| | | Cellular Phone Costs | 524 | 20 | 544 |
| | | Pagers | 43 | 1 | 44 |
| | | Software Costs/Maint/Licenses | 440 | 0 | 440 |
| | | PC Supplies and Maintenance | 32 | 0 | 32 |
| | | Other IT Costs | 188 | 188 | 376 |
| | | Ind Dues/Fees/Subscrpt Tax Ded | 55 | 1 | 56 |
| | | Ind Dues/Fees/Subscrpt Non Tax | 0 | 1 | 1 |
| | | Postage and Delivery | 2 | 0 | 2 |
| | | Printing Expenses | 14 | 1 | 16 |
| | | MEALS for Bus Mtg - 100%Deduct | 11 | 12 | 23 |
| | | Other Office Expenses | 505 | 170 | 676 |
| | | Air Transportation | 1,486 | 396 | 1,882 |
| | | Rental Car Expense | 338 | 115 | 453 |
| | | Mileage Reimbursement | 3,882 | 1,103 | 4,984 |
| | | Parking Fees | 28 | 3 | 31 |
| | | MEALS - 50% Tax Deduct | 762 | 327 | 1,089 |
| | | Lodging | 866 | 313 | 1,179 |
| | | Entertainment | 10 | 0 | 10 |
| | | Other Travel | 39 | 19 | 58 |
| | | Education/Seminar/Training Exp | 322 | 188 | 510 |
| | | Benefits Other | 44 | 10 | 54 |
| | | Engineering Fees | 4,918 | 0 | 4,918 |
| | | Consulting Fees | 3,102 | 2,939 | 6,040 |
| | | Other Outside Services | 2 | 0 | 2 |
| | | Vehicles Fuel | 0 | 7 | 7 |
| | | Vehicle Loading | 3 | 0 | 3 |
| | | Payroll Taxes Loading | 7,634 | 4,015 | 11,649 |
| | | Benefits Loading | 27,497 | 12,147 | 39,644 |
| | | COMPENSATED ABSENCES-LABOR | 16,822 | 7,534 | 24,356 |
| | | COMPENSATED ABSENCES-BENEFITS | 7,199 | 3,237 | 10,437 |
| | | P/R Tax Loading-Incent Non-Un | 1,628 | 76 | 1,704 |
| | | Incentive Loading Non-Union | 18,885 | 840 | 19,725 |
| | | Incentive Loading- Union | 0 | 0 | 0 |
| 184000 | | | 228,469 | 92,653 | 321,122 |
| 184003 | | | | | |
| 184009 | | | | | |
| 184016 | | | | | |
| 185000 | | | | | |
| 186000 | | | | | |

**Regulatory Report for
 BUSINESS_UNIT SJLP
 Statement of Allocated Charges for Balance Sheet Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|-------------------------|----------------------------------|--------------|--------------------|
| 186001 | | | | | |
| 186002 | | | | | |
| 186003 | | | | | |
| 186020 | | | | | |
| 188000 | | | | | |
| 189000 | | | | | |
| 190000 | | | | | |
| 191000 | | | | | |
| 199999 | | | | | |
| 201000 | | | | | |
| 204000 | | | | | |
| 205000 | | | | | |
| 206000 | | | | | |
| 207000 | | | | | |
| 210000 | | | | | |
| 211000 | | | | | |
| 213000 | | | | | |
| 214000 | | | | | |
| 216000 | | | | | |
| 216100 | | | | | |
| 217000 | | | | | |
| 221000 | | | | | |
| 222000 | | | | | |
| 224000 | | | | | |
| 227000 | | | | | |
| 228100 | | | | | |
| 228200 | | | | | |
| 228300 | | | | | |
| 228400 | | | | | |
| 229000 | | | | | |
| 231000 | | | | | |
| 232000 | | | | | |
| 232044 | | | | | |
| 232045 | | | | | |
| 233000 | | (None) | (13,101,976) | (14,672,109) | (27,774,085) |
| 234000 | | | (13,101,976) | (14,672,109) | (27,774,085) |
| 235000 | | | | | |
| 236000 | | | | | |
| 237000 | | | | | |
| 238000 | | | | | |

Regulatory Report for

BUSINESS_UNIT SJLP

Statement of Allocated Charges for Balance Sheet Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Balance Same Period last Year | Activity | Current Balance |
|-----------------|----------------|-------------------------|----------------------------------|--------------------|---------------------|
| 239000 | | | | | |
| 241000 | | | | | |
| 242000 | | | | | |
| 242027 | | | | | |
| 242032 | | | | | |
| 242033 | | | | | |
| 242034 | | | | | |
| 242047 | | | | | |
| 242048 | | | | | |
| 242049 | | | | | |
| 243000 | | | | | |
| 252000 | | | | | |
| 253000 | | | | | |
| 253001 | | | | | |
| 253008 | | | | | |
| 253017 | | | | | |
| 253020 | | | | | |
| 254000 | | | | | |
| 255000 | | | | | |
| 255001 | | | | | |
| 281000 | | | | | |
| 282000 | | | | | |
| 283000 | | | | | |
| 439000 | | | | | |
| TOTAL | | | -12756730.02 | -14529200.4 | -27285930.42 |



Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc | GL | Resource | Total |
|---------|----------|--------------------------------|-------------|
| Account | Resource | Description | |
| 400001 | | | |
| | 2000 | Depreciation/Depletion | 3,732,094 |
| 403000 | | | 3,732,094 |
| 403001 | | | |
| | 2100 | Amortization | 145,409 |
| 404000 | | | 145,409 |
| | 2100 | Amortization | 27,943 |
| 404300 | | | 27,943 |
| | 2100 | Amortization | 18,935 |
| 405000 | | | 18,935 |
| 406000 | | | |
| 407000 | | | |
| | 1702 | FICA (OASDI) | 958,662 |
| | 1704 | FUTA | 19,674 |
| | 1705 | SUTA | 9,935 |
| | 1706 | Medicare | 338,545 |
| | 1707 | Other Payroll Taxes | (1,079,761) |
| | 1708 | Education/Seminar/Training Exp | 42 |
| | 1799 | Benefits Other | 0 |
| | 2200 | Property Tax | 182,641 |
| | 2202 | City/County Tax | (159,884) |
| | 2203 | State and Local Use Tax | 10 |
| | 2205 | Sales Tax | 5 |
| | 2209 | Business/Occupation Tax & Lic | 42 |
| | 2210 | Real & Personal Property Tax | 387 |
| | 2299 | Other Taxes | 37 |
| | 9005 | A&G Loading | (13,199) |
| | 9100 | Payroll Taxes Loading | 857,405 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 107,145 |
| | 9114 | P/R Tax Loading- Incent Union | 244 |
| 408100 | | | 1,221,930 |
| | 1799 | Benefits Other | 0 |
| | 9100 | Payroll Taxes Loading | 0 |
| 408200 | | | 0 |
| | 2204 | Income Tax | (90,579) |
| 409100 | | | (90,579) |
| | 2204 | Income Tax | (21,922) |
| 409101 | | | (21,922) |
| 409200 | | | |
| 409201 | | | |
| 409300 | | | |
| | 2204 | Income Tax | 91,989 |
| 410100 | | | 91,989 |
| 410200 | | | |
| | 2204 | Income Tax | 18,443 |

Regulatory Report for

BUSINESS UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|---------------------------------|-----------|
| 411100 | | | 18,443 |
| 411200 | | | |
| 411400 | | | |
| 412000 | | | |
| 413000 | | | |
| 415000 | | | |
| 416000 | | | |
| | (None) | (None) | (47,037) |
| 417000 | | | (47,037) |
| | (None) | (None) | (1,768) |
| 1001 | | Labor Straight Time Non-Union | 1,738,352 |
| 1002 | | Lbr Straight Time Union | 77,219 |
| 1003 | | Bonus/Commissions | 7,622 |
| 1006 | | Labor Overtime Non-Union | 97 |
| 1091 | | Severence | 14,603 |
| 1099 | | Labor Other | 9 |
| 1200 | | Local Phone Service | 5 |
| 1201 | | Long Distance Costs | 15 |
| 1202 | | Cellular Phone Costs | 168 |
| 1203 | | Pagers | 15 |
| 1225 | | TeleConferencing | 104 |
| 1301 | | Software Costs/Maint/Licenses | 245 |
| 1304 | | Comp Wrkstn Hardware/Supp/Main | 4 |
| 1400 | | Ind Dues/Fees/Subscript Tax Ded | 6 |
| 1403 | | Office and Warehouse Supplies | 3 |
| 1404 | | Postage and Delivery | 27 |
| 1411 | | Printing Expenses | 2 |
| 1413 | | Co Dues/Fees/Subscript Tx Ded | 118 |
| 1419 | | MEALS for Bus Mtg - 100%Deduct | 253 |
| 1499 | | Other Office Expenses | 202 |
| 1600 | | Air Transportation | 260 |
| 1601 | | Rental Car Expense | 141 |
| 1602 | | Mileage Reimbursement | 856 |
| 1603 | | Parking Fees | 25 |
| 1604 | | MEALS - 50% Tax Deduct | 328 |
| 1605 | | Lodging | 565 |
| 1699 | | Other Travel | 41 |
| 1708 | | Education/Seminar/Training Exp | 403 |
| 1709 | | 401K Employer Share | (41) |
| 1713 | | Employee Gifts & Awards | 0 |
| 1724 | | Relocation Expenses | 830 |
| 1729 | | Benefits Great Pursuits | 369 |
| 1798 | | BENEFITS LOADINGS | 0 |
| 1799 | | Benefits Other | 2 |
| 1800 | | Legal Fees | 382 |
| 1809 | | Consulting Fees | 5,630 |

**Regulatory Report for
BUSINESS_UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------------|-------------|
| | 1899 | Other Outside Services | 43 |
| | 1903 | Handouts/Brochures/Collateral | 20 |
| | 1905 | Business Promotion | 3,417 |
| | 1906 | Promotional Entertainment | 179 |
| | 2499 | Other Contributions | 1 |
| | 2700 | Vehicles Fuel | 2 |
| | 3300 | Interview Expenses | 23 |
| | 9004 | Vehicle Loading | 200 |
| | 9005 | A&G Loading | (0) |
| | 9100 | Payroll Taxes Loading | 119,234 |
| | 9102 | Benefits Loading | 382,232 |
| | 9103 | COMPENSATED ABSENCES-LABOR | (1,710,244) |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | (732,412) |
| | 9106 | P/R Tax Loading-Incent Non-Un | (825) |
| | 9112 | Incentive Loading Non-Union | (10,258) |
| | 9113 | Incentive Loading- Union | 114 |
| | 9114 | P/R Tax Loading- Incent Union | 50 |
| | 9115 | Clearing 184001 FERC 922 | (2) |
| | 9116 | Clearing 184001 FERC 925 | (0) |
| | 9200 | FDC Load Corp Services | 55 |
| | 9201 | FDC Load HR ESF | 8 |
| | 9202 | FDC Load Telecom | 0 |
| | 9204 | FDC Load Network Services | 33 |
| | 9205 | FDC Load IT Assets | 12 |
| | 9211 | FDC ESF Alloc Load USU | 2,019 |
| | 9220 | FDC USU Alloc Load | 4,049 |
| | 417100 | | (94,959) |
| | 417199 | | |
| | (None) | (None) | (9,687) |
| | 418000 | | (9,687) |
| | 418001 | | |
| | 418002 | | |
| | 418003 | | |
| | 418100 | | |
| | 3099 | Other Interest | (1,779) |
| | 419000 | | (1,779) |
| | 419100 | | |
| | (None) | (None) | 3,968 |
| | 421000 | | 3,968 |
| | (None) | (None) | (3,709) |
| | 421100 | | (3,709) |
| | 1600 | Air Transportation | 1,521,434 |
| | 421200 | | 1,521,434 |
| | 425000 | | |
| | 1410 | Safety and Medical Supplies | 9 |

**Regulatory Report for
BUSINESS_UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-----------|
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 2 |
| | 1499 | Other Office Expenses | 937 |
| | 1604 | MEALS - 50% Tax Deduct | 9 |
| | 1605 | Lodging | 5 |
| | 1606 | Entertainment | 6 |
| | 1708 | Education/Seminar/Training Exp | 277 |
| | 1905 | Business Promotion | 174 |
| | 1906 | Promotional Entertainment | 31 |
| | 2400 | Charitable Contributions | 41,538 |
| | 2402 | Social & Community Gifts | 12,657 |
| | 2499 | Other Contributions | 1,911 |
| 426100 | | | 57,556 |
| 426200 | | | |
| 426300 | | | |
| | 1001 | Labor Straight Time Non-Union | 601 |
| | 1199 | Other Materials | 111 |
| | 1203 | Pagers | 23 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 5 |
| | 1499 | Other Office Expenses | 995 |
| | 1699 | Other Travel | 385 |
| | 2401 | Political Contributions | 23,343 |
| | 2402 | Social & Community Gifts | 482 |
| | 2403 | Lobbying Contributions/Gifts | 4,670 |
| | 2499 | Other Contributions | 2,014 |
| | 3304 | Diversity Expenses | 26 |
| | 9102 | Benefits Loading | 126 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 77 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 33 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 426400 | | | 32,891 |
| | 1600 | Air Transportation | 0 |
| | 1602 | Mileage Reimbursement | 60 |
| | 1604 | MEALS - 50% Tax Deduct | 14 |
| | 1605 | Lodging | 135 |
| | 2502 | A/R Sales Program Fees | 56,865 |
| | 2599 | Other Financing Charges | 1,058 |
| 426500 | | | 58,131 |
| | 3099 | Other Interest | 29,244 |
| 427000 | | | 29,244 |
| 428000 | | | |
| 428100 | | | |
| 429000 | | | |
| | 3002 | Capital Charges | 2,872,309 |
| 430000 | | | 2,872,309 |
| | 3099 | Other Interest | 817,238 |
| 431000 | | | 817,238 |

**Regulatory Report for
BUSINESS UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------|-----------|
| | 3000 | AFUDC | (4,291) |
| 432000 | | | (4,291) |
| 434000 | | | |
| 435000 | | | |
| 437000 | | | |
| 438000 | | | |
| 440000 | | | |
| 440001 | | | |
| 442000 | | | |
| 442001 | | | |
| 444000 | | | |
| 445000 | | | |
| 447000 | | | |
| 447010 | | | |
| 447030 | | | |
| 448000 | | | |
| 449000 | | | |
| 449100 | | | |
| | (None) | (None) | 1 |
| 450000 | | | 1 |
| 451000 | | | |
| 453000 | | | |
| | (None) | (None) | (143,246) |
| 454000 | | | (143,246) |
| | (None) | (None) | (5,225) |
| 456000 | | | (5,225) |
| 456001 | | | |
| 480000 | | | |
| 480001 | | | |
| 481000 | | | |
| 482000 | | | |
| 483000 | | | |
| 484000 | | | |
| | (None) | (None) | 0 |
| 487000 | | | 0 |
| 488000 | | | |
| 489000 | | | |
| 490000 | | | |
| 492000 | | | |
| 493000 | | | |
| | (None) | (None) | (430) |
| 495000 | | | (430) |

Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| 496000 | | | |
| | 1001 | Labor Straight Time Non-Union | 98,855 |
| | 1101 | Materials Purchased Storekeepr | 267 |
| | 1201 | Long Distance Costs | (69) |
| | 1202 | Cellular Phone Costs | 1,258 |
| | 1225 | TeleConferencing | 722 |
| | 1403 | Office and Warehouse Supplies | 3,196 |
| | 1404 | Postage and Delivery | 28 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 428 |
| | 1499 | Other Office Expenses | 230 |
| | 1600 | Air Transportation | 374 |
| | 1601 | Rental Car Expense | 68 |
| | 1602 | Mileage Reimbursement | 638 |
| | 1603 | Parking Fees | 6 |
| | 1604 | MEALS - 50% Tax Deduct | 1,637 |
| | 1605 | Lodging | 450 |
| | 1606 | Entertainment | 128 |
| | 1699 | Other Travel | 24 |
| | 1708 | Education/Seminar/Training Exp | 1,225 |
| | 1809 | Consulting Fees | 216 |
| | 1817 | Temp Employee Services | 7 |
| | 1819 | On-Line Service Fees | 933 |
| | 2700 | Vehicles Fuel | 36 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 14,173 |
| | 9112 | Incentive Loading Non-Union | 1,379 |
| | 9220 | FDC USU Alloc Load | 590 |
| 500000 | | | 126,798 |
| 501000 | | | |
| 501030 | | | |
| 502000 | | | |
| 504100 | | | |
| 504200 | | | |
| 504300 | | | |
| 504400 | | | |
| 505000 | | | |
| | 1404 | Postage and Delivery | 0 |
| | 1602 | Mileage Reimbursement | 11 |
| 506000 | | | 11 |
| 507000 | | | |
| | 1805 | Environmental Fees | 15 |
| 509000 | | | 15 |
| 510000 | | | |
| | 1101 | Materials Purchased Storekeepr | 50 |
| 511000 | | | 50 |
| 512000 | | | |

Regulatory Report for

BUSINESS UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| 513000 | | | |
| 514000 | | | |
| | 1000 | Labor Overtime Union | 176 |
| | 1001 | Labor Straight Time Non-Union | 23,308 |
| | 1002 | Lbr Straight Time Union | 348 |
| | 1199 | Other Materials | 12 |
| | 1201 | Long Distance Costs | 151 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 53 |
| | 1499 | Other Office Expenses | 1,525 |
| | 1601 | Rental Car Expense | 14 |
| | 1602 | Mileage Reimbursement | 169 |
| | 1604 | MEALS - 50% Tax Deduct | 203 |
| | 1605 | Lodging | 710 |
| | 1699 | Other Travel | 11 |
| | 1708 | Education/Seminar/Training Exp | 625 |
| | 1906 | Promotional Entertainment | 792 |
| | 2700 | Vehicles Fuel | 83 |
| | 2706 | Vehicle Maint & Repair - Labor | 5 |
| | 2901 | Retirements | (138) |
| | 3405 | Ground Transportation | 33 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 3,410 |
| | 9211 | FDC ESF Alloc Load USU | 125 |
| | 9220 | FDC USU Alloc Load | 515 |
| 546000 | | | 32,132 |
| 547000 | | | |
| 547030 | | | |
| | 1600 | Air Transportation | 4 |
| | 1601 | Rental Car Expense | 1 |
| | 1602 | Mileage Reimbursement | 0 |
| | 1603 | Parking Fees | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 1 |
| | 1605 | Lodging | 2 |
| | 1800 | Legal Fees | 45,090 |
| 548000 | | | 45,098 |
| | 1001 | Labor Straight Time Non-Union | 36,281 |
| | 1002 | Lbr Straight Time Union | 17 |
| | 1006 | Labor Overtime Non-Union | 53 |
| | 1201 | Long Distance Costs | 148 |
| | 1202 | Cellular Phone Costs | 51 |
| | 1203 | Pagers | 8 |
| | 1225 | TeleConferencing | 241 |
| | 1226 | Local Exchange Carrier Circuit | 45 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 20 |
| | 1404 | Postage and Delivery | 50 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 117 |
| | 1499 | Other Office Expenses | 222 |

Regulatory Report for

BUSINESS UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|--------------|-------------|--------------------------------|---------|
| | 1602 | Mileage Reimbursement | 151 |
| | 1603 | Parking Fees | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 63 |
| | 1800 | Legal Fees | 8,229 |
| | 1804 | Computer Fees | 21,892 |
| | 1809 | Consulting Fees | 33,433 |
| | 1819 | On-Line Service Fees | 808 |
| | 1899 | Other Outside Services | 254 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 5,237 |
| | 9200 | FDC Load Corp Services | 27 |
| | 9201 | FDC Load HR ESF | 4 |
| | 9202 | FDC Load Telecom | 0 |
| | 9204 | FDC Load Network Services | 16 |
| | 9205 | FDC Load IT Assets | 6 |
| | 9210 | FDC ESF Alloc Load AEC | 51 |
| | 9211 | FDC ESF Alloc Load USU | 76 |
| | 9220 | FDC USU Alloc Load | 1,179 |
| 549000 | | | 108,677 |
| 550000 | | | |
| 551000 | | | |
| 552000 | | | |
| 553000 | | | |
| 554000 | | | |
| 555000 | | | |
| 555030 | | | |
| | 1001 | Labor Straight Time Non-Union | 506,101 |
| | 1002 | Lbr Straight Time Union | (4,175) |
| | 1006 | Labor Overtime Non-Union | 83 |
| | 1200 | Local Phone Service | 815 |
| | 1201 | Long Distance Costs | 488 |
| | 1202 | Cellular Phone Costs | 358 |
| | 1203 | Pagers | 295 |
| | 1205 | Data Communications | 576 |
| | 1230 | Cellular Data Costs | 5 |
| | 1403 | Office and Warehouse Supplies | 1,415 |
| | 1404 | Postage and Delivery | 6 |
| | 1407 | Equipment & Storage Rent/Lease | 401 |
| | 1408 | Office and Equip Repair/Maint | 3 |
| | 1411 | Printing Expenses | 337 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 828 |
| | 1499 | Other Office Expenses | 931 |
| | 1600 | Air Transportation | 2,223 |
| | 1601 | Rental Car Expense | 657 |
| | 1602 | Mileage Reimbursement | 1,314 |
| | 1603 | Parking Fees | 129 |
| | 1604 | MEALS - 50% Tax Deduct | 867 |

**Regulatory Report for
BUSINESS_UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|----------|
| | 1605 | Lodging | 1,967 |
| | 1606 | Entertainment | 69 |
| | 1699 | Other Travel | 38 |
| | 1708 | Education/Seminar/Training Exp | 2,480 |
| | 1819 | On-Line Service Fees | 15,928 |
| | 1825 | Contractor Payments-Equipment | 27,483 |
| | 1904 | Business Gifts | 216 |
| | 1906 | Promotional Entertainment | 387 |
| | 2700 | Vehicles Fuel | 23 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 72,775 |
| | 9112 | Incentive Loading Non-Union | (33,871) |
| | 9210 | FDC ESF Alloc Load AEC | 53 |
| 556000 | | | 601,205 |
| | 1000 | Labor Overtime Union | 0 |
| | 1001 | Labor Straight Time Non-Union | 87,570 |
| | 1002 | Lbr Straight Time Union | 807 |
| | 1090 | Incentive | (54,510) |
| | 1091 | Severence | 55,178 |
| | 1099 | Labor Other | 5,070 |
| | 1201 | Long Distance Costs | 59 |
| | 1202 | Cellular Phone Costs | (26) |
| | 1203 | Pagers | 44 |
| | 1225 | TeleConferencing | 179 |
| | 1226 | Local Exchange Carrier Circuit | 177 |
| | 1301 | Software Costs/Maint/Licenses | 757 |
| | 1302 | PC Supplies and Maintenance | 191 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 224 |
| | 1403 | Office and Warehouse Supplies | 14 |
| | 1404 | Postage and Delivery | 70 |
| | 1410 | Safety and Medical Supplies | 117 |
| | 1411 | Printing Expenses | 390 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 179 |
| | 1499 | Other Office Expenses | 141 |
| | 1600 | Air Transportation | 938 |
| | 1601 | Rental Car Expense | 71 |
| | 1602 | Mileage Reimbursement | 270 |
| | 1603 | Parking Fees | 52 |
| | 1604 | MEALS - 50% Tax Deduct | 885 |
| | 1605 | Lodging | 674 |
| | 1606 | Entertainment | 216 |
| | 1699 | Other Travel | 14 |
| | 1800 | Legal Fees | 9,744 |
| | 1809 | Consulting Fees | 20,061 |
| | 1819 | On-Line Service Fees | 295 |
| | 1821 | Contr Payments - Labor | 984 |
| | 1899 | Other Outside Services | 1,840 |
| | 2700 | Vehicles Fuel | 11 |

**Regulatory Report for
BUSINESS UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|----------|
| | 3099 | Other Interest | 17,306 |
| | 3405 | Ground Transportation | 25 |
| | 9100 | Payroll Taxes Loading | (2) |
| | 9102 | Benefits Loading | (7) |
| | 9103 | COMPENSATED ABSENCES-LABOR | 12,785 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | (2) |
| | 9112 | Incentive Loading Non-Union | (24,515) |
| | 9200 | FDC Load Corp Services | 104 |
| | 9201 | FDC Load HR ESF | 16 |
| | 9202 | FDC Load Telecom | 1 |
| | 9204 | FDC Load Network Services | 62 |
| | 9205 | FDC Load IT Assets | 23 |
| | 9211 | FDC ESF Alloc Load USU | 297 |
| | 9220 | FDC USU Alloc Load | 1,531 |
| 557000 | | | 140,308 |
| | 1001 | Labor Straight Time Non-Union | 908 |
| | 1800 | Legal Fees | 537 |
| | 1805 | Environmental Fees | 5 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 83 |
| | 9112 | Incentive Loading Non-Union | (83) |
| 560000 | | | 1,451 |
| | 1001 | Labor Straight Time Non-Union | 344,086 |
| | 1002 | Lbr Straight Time Union | 874 |
| | 1199 | Other Materials | 14 |
| | 1201 | Long Distance Costs | 103 |
| | 1202 | Cellular Phone Costs | 792 |
| | 1411 | Printing Expenses | 14 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 47 |
| | 1499 | Other Office Expenses | 2,097 |
| | 1600 | Air Transportation | 3,599 |
| | 1601 | Rental Car Expense | 1,366 |
| | 1602 | Mileage Reimbursement | 5,387 |
| | 1603 | Parking Fees | 160 |
| | 1604 | MEALS - 50% Tax Deduct | 1,249 |
| | 1605 | Lodging | 2,888 |
| | 1699 | Other Travel | 22 |
| | 1708 | Education/Seminar/Training Exp | 435 |
| | 1800 | Legal Fees | 1,877 |
| | 1819 | On-Line Service Fees | 12,968 |
| | 1899 | Other Outside Services | 7,981 |
| | 2700 | Vehicles Fuel | 24 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 44,201 |
| | 9112 | Incentive Loading Non-Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 168 |
| | 9220 | FDC USU Alloc Load | 239 |
| 561000 | | | 430,590 |
| 562000 | | | |

Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1899 | Other Outside Services | 12,836 |
| 563000 | | | 12,836 |
| 564000 | | | |
| 565000 | | | |
| | 1001 | Labor Straight Time Non-Union | 208,311 |
| | 1002 | Lbr Straight Time Union | 576 |
| | 1003 | Bonus/Commissions | 689 |
| | 1006 | Labor Overtime Non-Union | 313 |
| | 1090 | Incentive | (535) |
| | 1091 | Severance | 32,858 |
| | 1099 | Labor Other | 6,132 |
| | 1100 | Materials Stores | 6 |
| | 1101 | Materials Purchased Storekeepr | 5 |
| | 1104 | Materials Small Equip & Tools | 1,816 |
| | 1199 | Other Materials | 91 |
| | 1200 | Local Phone Service | 35 |
| | 1201 | Long Distance Costs | 563 |
| | 1202 | Cellular Phone Costs | 1,479 |
| | 1203 | Pagers | 628 |
| | 1208 | Voice Tech Hardware Purch | 12 |
| | 1212 | Toll Free, Dedicated | 1 |
| | 1213 | Toll Free, Switched | 0 |
| | 1217 | Long Distance, Dedicated | 0 |
| | 1218 | Long Distance, Switched | 51 |
| | 1225 | TeleConferencing | 979 |
| | 1226 | Local Exchange Carrier Circuit | 0 |
| | 1299 | Other Communication Costs | 1 |
| | 1301 | Software Costs/Maint/Licenses | 149 |
| | 1302 | PC Supplies and Maintenance | 17 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 307 |
| | 1402 | Maps Charts and Logs | 13 |
| | 1403 | Office and Warehouse Supplies | 1,763 |
| | 1404 | Postage and Delivery | 687 |
| | 1405 | Utilities | 65 |
| | 1406 | Janitorial Service | 4,035 |
| | 1410 | Safety and Medical Supplies | 3 |
| | 1411 | Printing Expenses | 708 |
| | 1416 | Economic Development Costs | 26 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 360 |
| | 1499 | Other Office Expenses | 1,134 |
| | 1600 | Air Transportation | 1,825 |
| | 1601 | Rental Car Expense | 826 |
| | 1602 | Mileage Reimbursement | 4,368 |
| | 1603 | Parking Fees | 170 |
| | 1604 | MEALS - 50% Tax Deduct | 3,582 |
| | 1605 | Lodging | 2,572 |
| | 1606 | Entertainment | 185 |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1698 | Unused Airline Ticket Refunds | (8) |
| | 1699 | Other Travel | 154 |
| | 1708 | Education/Seminar/Training Exp | 2,251 |
| | 1800 | Legal Fees | 29,830 |
| | 1801 | Accounting Services | 205 |
| | 1809 | Consulting Fees | 2,718 |
| | 1817 | Temp Employee Services | 618 |
| | 1819 | On-Line Service Fees | 20 |
| | 1899 | Other Outside Services | 1,684 |
| | 2700 | Vehicles Fuel | 11 |
| | 2799 | Vehicles Other | 2 |
| | 3300 | Interview Expenses | 7 |
| | 3301 | Outplacement Services | 0 |
| | 3405 | Ground Transportation | 18 |
| | 9004 | Vehicle Loading | 95 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 28,286 |
| | 9112 | Incentive Loading Non-Union | (2,035) |
| | 9113 | Incentive Loading- Union | 0 |
| | 9200 | FDC Load Corp Services | 15 |
| | 9201 | FDC Load HR ESF | 2 |
| | 9202 | FDC Load Telecom | 0 |
| | 9203 | FDC Load End User Support | 12 |
| | 9204 | FDC Load Network Services | 10 |
| | 9205 | FDC Load IT Assets | 4 |
| | 9211 | FDC ESF Alloc Load USU | 55 |
| | 9220 | FDC USU Alloc Load | 77 |
| 566000 | | | 340,834 |
| | 1407 | Equipment & Storage Rent/Lease | 9,290 |
| | 2704 | Vehicles Rent and Leases | 20 |
| 567000 | | | 9,310 |
| | 1001 | Labor Straight Time Non-Union | 11,908 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 1,524 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 568000 | | | 13,432 |
| 569000 | | | |
| | 1001 | Labor Straight Time Non-Union | 9,854 |
| | 1202 | Cellular Phone Costs | 93 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 3 |
| | 1499 | Other Office Expenses | 27 |
| | 1600 | Air Transportation | 1,725 |
| | 1601 | Rental Car Expense | 11 |
| | 1602 | Mileage Reimbursement | 357 |
| | 1603 | Parking Fees | 4 |
| | 1604 | MEALS - 50% Tax Deduct | 419 |
| | 1605 | Lodging | 779 |
| | 1699 | Other Travel | 11 |
| | 1815 | Constr Fee/Contractor Pymts | 846 |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 2700 | Vehicles Fuel | 1 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 1,261 |
| | 9112 | Incentive Loading Non-Union | 0 |
| | 570000 | | 15,391 |
| | 1001 | Labor Straight Time Non-Union | 5,345 |
| | 1106 | Purchase Land/Land Rights | 15 |
| | 1201 | Long Distance Costs | (23) |
| | 1202 | Cellular Phone Costs | 64 |
| | 1203 | Pagers | 2 |
| | 1499 | Other Office Expenses | 27 |
| | 1601 | Rental Car Expense | 3 |
| | 1602 | Mileage Reimbursement | 201 |
| | 1603 | Parking Fees | 4 |
| | 1604 | MEALS - 50% Tax Deduct | 94 |
| | 1605 | Lodging | 34 |
| | 1699 | Other Travel | (3) |
| | 1814 | Tree Trimming Fees | 79 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 684 |
| | 9112 | Incentive Loading Non-Union | (0) |
| | 571000 | | 6,528 |
| | 572000 | | |
| | 1001 | Labor Straight Time Non-Union | 9,261 |
| | 1106 | Purchase Land/Land Rights | 1,860 |
| | 1202 | Cellular Phone Costs | 43 |
| | 1301 | Software Costs/Maint/Licenses | 7 |
| | 1403 | Office and Warehouse Supplies | 2,538 |
| | 1404 | Postage and Delivery | 170 |
| | 1405 | Utilities | 495 |
| | 1406 | Janitorial Service | 5,832 |
| | 1408 | Office and Equip Repair/Maint | 771 |
| | 1411 | Printing Expenses | 2 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 2 |
| | 1499 | Other Office Expenses | 1,254 |
| | 1600 | Air Transportation | 63 |
| | 1601 | Rental Car Expense | 3 |
| | 1602 | Mileage Reimbursement | 293 |
| | 1603 | Parking Fees | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 166 |
| | 1605 | Lodging | 227 |
| | 1699 | Other Travel | 6 |
| | 1809 | Consulting Fees | 31 |
| | 1899 | Other Outside Services | 17,622 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 1,212 |
| | 9112 | Incentive Loading Non-Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 211 |
| | 9220 | FDC USU Alloc Load | 300 |
| | 573000 | | 42,370 |

Regulatory Report for

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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1001 | Labor Straight Time Non-Union | 209,338 |
| | 1002 | Lbr Straight Time Union | 5,755 |
| | 1006 | Labor Overtime Non-Union | 48 |
| | 1104 | Materials Small Equip & Tools | 8 |
| | 1201 | Long Distance Costs | 319 |
| | 1202 | Cellular Phone Costs | 693 |
| | 1301 | Software Costs/Maint/Licenses | 10 |
| | 1403 | Office and Warehouse Supplies | 1,058 |
| | 1404 | Postage and Delivery | 48 |
| | 1411 | Printing Expenses | 258 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 17 |
| | 1499 | Other Office Expenses | 122 |
| | 1601 | Rental Car Expense | 199 |
| | 1602 | Mileage Reimbursement | 4,507 |
| | 1604 | MEALS - 50% Tax Deduct | 565 |
| | 1605 | Lodging | 356 |
| | 1699 | Other Travel | 9 |
| | 1708 | Education/Seminar/Training Exp | 11 |
| | 1724 | Relocation Expenses | 600 |
| | 1800 | Legal Fees | 3,110 |
| | 1805 | Environmental Fees | 22 |
| | 1817 | Temp Employee Services | 103 |
| | 1899 | Other Outside Services | 439 |
| | 1905 | Business Promotion | 3 |
| | 1906 | Promotional Entertainment | 73 |
| | 2700 | Vehicles Fuel | 13 |
| | 9004 | Vehicle Loading | 8 |
| | 9102 | Benefits Loading | 419 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 26,631 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 110 |
| | 9112 | Incentive Loading Non-Union | (7,670) |
| | 9113 | Incentive Loading- Union | 9 |
| | 9211 | FDC ESF Alloc Load USU | 17 |
| | 9220 | FDC USU Alloc Load | 24 |
| 580000 | | | 247,231 |
| | 1000 | Labor Overtime Union | 807 |
| | 1001 | Labor Straight Time Non-Union | 51,953 |
| | 1002 | Lbr Straight Time Union | 14,611 |
| | 1096 | Labor Callout Union | 64 |
| | 1499 | Other Office Expenses | 0 |
| | 1602 | Mileage Reimbursement | 0 |
| | 1817 | Temp Employee Services | 2,449 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 8,978 |
| | 9112 | Incentive Loading Non-Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 2,966 |
| | 9220 | FDC USU Alloc Load | 4,221 |
| 581000 | | | 86,051 |

**Regulatory Report for
BUSINESS_UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| 582000 | | | |
| | 1001 | Labor Straight Time Non-Union | 27,994 |
| | 1201 | Long Distance Costs | 30 |
| | 1202 | Cellular Phone Costs | 62 |
| | 1602 | Mileage Reimbursement | 16 |
| | 1604 | MEALS - 50% Tax Deduct | 17 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 3,583 |
| 583000 | | | 31,701 |
| | 1404 | Postage and Delivery | 1 |
| | 1815 | Constr Fee/Contractor Pymts | 94 |
| | 1899 | Other Outside Services | 77 |
| 584000 | | | 171 |
| 585000 | | | |
| | 1000 | Labor Overtime Union | 8,878 |
| | 1002 | Lbr Straight Time Union | 122,706 |
| | 1096 | Labor Callout Union | 630 |
| | 1101 | Materials Purchased Storekeepr | 9,982 |
| | 1199 | Other Materials | 3,042 |
| | 1201 | Long Distance Costs | 302 |
| | 1202 | Cellular Phone Costs | 2,686 |
| | 1203 | Pagers | 387 |
| | 1230 | Cellular Data Costs | 13 |
| | 1499 | Other Office Expenses | 34 |
| | 1604 | MEALS - 50% Tax Deduct | 43 |
| | 9004 | Vehicle Loading | 27,531 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 16,843 |
| | 9113 | Incentive Loading- Union | 155 |
| 586000 | | | 193,231 |
| | 1006 | Labor Overtime Non-Union | 73 |
| | 1101 | Materials Purchased Storekeepr | 360 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 9 |
| 587000 | | | 442 |
| | 1000 | Labor Overtime Union | 328 |
| | 1001 | Labor Straight Time Non-Union | 597,163 |
| | 1002 | Lbr Straight Time Union | 32,671 |
| | 1003 | Bonus/Commissions | 4,021 |
| | 1006 | Labor Overtime Non-Union | 6,061 |
| | 1090 | Incentive | (1,961) |
| | 1091 | Severence | 238,635 |
| | 1096 | Labor Callout Union | 21 |
| | 1097 | Labor Callout Non-Union | 143 |
| | 1099 | Labor Other | 13,794 |
| | 1100 | Materials Stores | 61 |
| | 1101 | Materials Purchased Storekeepr | 2,713 |
| | 1104 | Materials Small Equip & Tools | 23 |
| | 1106 | Purchase Land/Land Rights | 2,284 |

Regulatory Report for**BUSINESS_UNIT MPS****Statement of Allocated Charges by Income Statement Accounts by Resource****For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-------------------------|------------------------|---------------------------------|--------------|
| 1199 | | Other Materials | 283 |
| 1200 | | Local Phone Service | 792 |
| 1201 | | Long Distance Costs | 25,344 |
| 1202 | | Cellular Phone Costs | 2,170 |
| 1203 | | Pagers | 2,298 |
| 1204 | | Phone System Maintenance | 28,299 |
| 1207 | | Radio Equipment Maintenance | 116 |
| 1208 | | Voice Tech Hardware Purch | 3,503 |
| 1212 | | Toll Free, Dedicated | 146,547 |
| 1213 | | Toll Free, Switched | 594 |
| 1217 | | Long Distance, Dedicated | 22,031 |
| 1218 | | Long Distance, Switched | 13,837 |
| 1223 | | Voice Networking | 9,130 |
| 1225 | | TeleConferencing | 7,402 |
| 1226 | | Local Exchange Carrier Circuit | 21,237 |
| 1299 | | Other Communication Costs | (3,739) |
| 1301 | | Software Costs/Maint/Licenses | 1,528 |
| 1302 | | PC Supplies and Maintenance | 215 |
| 1304 | | Comp Wrkstn Hardware/Supp/Main | 1,585 |
| 1399 | | Other IT Costs | 601 |
| 1402 | | Maps Charts and Logs | 9 |
| 1403 | | Office and Warehouse Supplies | 2,816 |
| 1404 | | Postage and Delivery | 2,257 |
| 1405 | | Utilities | 15 |
| 1406 | | Janitorial Service | 0 |
| 1408 | | Office and Equip Repair/Maint | 552 |
| 1410 | | Safety and Medical Supplies | 12 |
| 1411 | | Printing Expenses | 146,613 |
| 1416 | | Economic Development Costs | 113 |
| 1419 | | MEALS for Bus Mtg - 100%Deduct | 2,231 |
| 1420 | | Corporate Assoc Memberships | 9 |
| 1499 | | Other Office Expenses | 8,859 |
| 1600 | | Air Transportation | 5,849 |
| 1601 | | Rental Car Expense | 3,006 |
| 1602 | | Mileage Reimbursement | 8,881 |
| 1603 | | Parking Fees | 253 |
| 1604 | | MEALS - 50% Tax Deduct | 8,207 |
| 1605 | | Lodging | 7,140 |
| 1606 | | Entertainment | 504 |
| 1607 | | Entertain Customers Europe | 2 |
| 1698 | | Unused Airline Ticket Refunds | (34) |
| 1699 | | Other Travel | 697 |
| 1708 | | Education/Seminar/Training Exp | 7,054 |
| 1800 | | Legal Fees | 145,650 |
| 1801 | | Accounting Services | 922 |
| 1808 | | Engineering Fees | 91 |
| 1809 | | Consulting Fees | 22,281 |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-----------|
| | 1810 | Benefit/Payroll Admin Fees | 235 |
| | 1817 | Temp Employee Services | 30,821 |
| | 1819 | On-Line Service Fees | 84 |
| | 1821 | Contr Payments - Labor | 336 |
| | 1822 | Contr Payments - Materials | 295 |
| | 1824 | 3rd Party Insurance Admin | 14 |
| | 1899 | Other Outside Services | 8,577 |
| | 2700 | Vehicles Fuel | 44 |
| | 2799 | Vehicles Other | 10 |
| | 3300 | Interview Expenses | 663 |
| | 3301 | Outplacement Services | 0 |
| | 3302 | Job Placement Advertising | 87 |
| | 3307 | Search Firm Agency Fees | 89 |
| | 3399 | Other Personnel Services | 100 |
| | 3405 | Ground Transportation | 141 |
| | 9004 | Vehicle Loading | 4,120 |
| | 9100 | Payroll Taxes Loading | 4 |
| | 9102 | Benefits Loading | 11 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 89,052 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 5 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 1 |
| | 9112 | Incentive Loading Non-Union | (9,120) |
| | 9113 | Incentive Loading- Union | 42 |
| | 9200 | FDC Load Corp Services | 443 |
| | 9201 | FDC Load HR ESF | 68 |
| | 9202 | FDC Load Telecom | 4 |
| | 9203 | FDC Load End User Support | 160 |
| | 9204 | FDC Load Network Services | 269 |
| | 9205 | FDC Load IT Assets | 98 |
| | 9211 | FDC ESF Alloc Load USU | 704 |
| | 9220 | FDC USU Alloc Load | 971 |
| 588000 | | | 1,682,045 |
| | 1206 | Commun Equip Rent and Leases | 62 |
| | 2704 | Vehicles Rent and Leases | 84 |
| 589000 | | | 146 |
| 590000 | | | |
| | 1002 | Lbr Straight Time Union | 2 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 0 |
| 591000 | | | 2 |
| | 1001 | Labor Straight Time Non-Union | 10,503 |
| | 1202 | Cellular Phone Costs | 147 |
| | 1203 | Pagers | 130 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 3 |
| | 1499 | Other Office Expenses | 13 |
| | 1600 | Air Transportation | 1,105 |
| | 1601 | Rental Car Expense | 176 |
| | 1602 | Mileage Reimbursement | 406 |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1603 | Parking Fees | 8 |
| | 1604 | MEALS - 50% Tax Deduct | 514 |
| | 1605 | Lodging | 901 |
| | 1699 | Other Travel | 9 |
| | 1899 | Other Outside Services | 1,800 |
| | 2700 | Vehicles Fuel | 1 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 1,344 |
| | 9112 | Incentive Loading Non-Union | (116) |
| | 592000 | | 16,943 |
| | 1001 | Labor Straight Time Non-Union | 17,655 |
| | 1104 | Materials Small Equip & Tools | 46 |
| | 1106 | Purchase Land/Land Rights | 1,437 |
| | 1201 | Long Distance Costs | (97) |
| | 1202 | Cellular Phone Costs | 280 |
| | 1203 | Pagers | (77) |
| | 1403 | Office and Warehouse Supplies | 20 |
| | 1499 | Other Office Expenses | 122 |
| | 1601 | Rental Car Expense | 12 |
| | 1602 | Mileage Reimbursement | 886 |
| | 1603 | Parking Fees | 19 |
| | 1604 | MEALS - 50% Tax Deduct | 435 |
| | 1605 | Lodging | 153 |
| | 1699 | Other Travel | (14) |
| | 1814 | Tree Trimming Fees | 7,890 |
| | 1815 | Constr Fee/Contractor Pymts | 668 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 2,260 |
| | 9112 | Incentive Loading Non-Union | 0 |
| | 593000 | | 31,696 |
| | 1200 | Local Phone Service | 10 |
| | 1404 | Postage and Delivery | (3) |
| | 594000 | | 6 |
| | 595000 | | |
| | 596000 | | |
| | 1000 | Labor Overtime Union | 128 |
| | 1002 | Lbr Straight Time Union | 5,840 |
| | 1101 | Materials Purchased Storekeepr | 2,276 |
| | 1104 | Materials Small Equip & Tools | 175 |
| | 1499 | Other Office Expenses | 32 |
| | 1821 | Contr Payments - Labor | 12,899 |
| | 1822 | Contr Payments - Materials | 248 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 764 |
| | 9113 | Incentive Loading- Union | 11 |
| | 597000 | | 22,372 |
| | 1001 | Labor Straight Time Non-Union | 17,766 |
| | 1101 | Materials Purchased Storekeepr | 395 |
| | 1106 | Purchase Land/Land Rights | 61 |

**Regulatory Report for
BUSINESS_UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1301 | Software Costs/Maint/Licenses | 28 |
| | 1402 | Maps Charts and Logs | 64 |
| | 1403 | Office and Warehouse Supplies | 182 |
| | 1408 | Office and Equip Repair/Maint | 3,016 |
| | 1411 | Printing Expenses | 8 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 11 |
| | 1499 | Other Office Expenses | 169 |
| | 1600 | Air Transportation | 273 |
| | 1601 | Rental Car Expense | 15 |
| | 1602 | Mileage Reimbursement | 859 |
| | 1603 | Parking Fees | 3 |
| | 1604 | MEALS - 50% Tax Deduct | 306 |
| | 1605 | Lodging | 816 |
| | 1699 | Other Travel | 26 |
| | 1809 | Consulting Fees | 133 |
| | 1822 | Contr Payments - Materials | 3,999 |
| | 1825 | Contractor Payments-Equipment | 24,271 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 2,274 |
| | 9112 | Incentive Loading Non-Union | (30) |
| 598000 | | | 54,646 |
| 717000 | | | |
| 728000 | | | |
| 728001 | | | |
| 730100 | | | |
| 730200 | | | |
| 730300 | | | |
| 735000 | | | |
| 736000 | | | |
| 742000 | | | |
| | 1805 | Environmental Fees | 5 |
| 750000 | | | 5 |
| 752000 | | | |
| 753000 | | | |
| 754000 | | | |
| 755000 | | | |
| 756000 | | | |
| 757000 | | | |
| | 9112 | Incentive Loading Non-Union | (3) |
| 759000 | | | (3) |
| 760000 | | | |
| 760100 | | | |
| 761000 | | | |
| 763000 | | | |
| 764000 | | | |

Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------------|-------|
| 765000 | | | |
| 766000 | | | |
| 767000 | | | |
| 769000 | | | |
| 771000 | | | |
| 773000 | | | |
| 774000 | | | |
| 775000 | | | |
| 776000 | | | |
| 783000 | | | |
| 785000 | | | |
| 789000 | | | |
| 791000 | | | |
| 800000 | | | |
| 800100 | | | |
| 801000 | | | |
| 803000 | | | |
| 804000 | | | 0 |
| 805000 | | | |
| 805100 | | | |
| 805200 | | | |
| 806000 | | | |
| 807000 | | | |
| 808000 | | | |
| 808100 | | | |
| 808200 | | | |
| 810000 | | | |
| | (None) | (None) | (152) |
| 812000 | | | (152) |
| | 1001 | Labor Straight Time Non-Union | (6) |
| | 9100 | Payroll Taxes Loading | (0) |
| | 9102 | Benefits Loading | (1) |
| | 9103 | COMPENSATED ABSENCES-LABOR | (1) |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | (0) |
| 813000 | | | (8) |
| 814000 | | | |
| 815000 | | | |
| 816000 | | | |
| 817000 | | | |
| 818000 | | | |
| 819000 | | | |
| 820000 | | | |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------------|--------|
| 821000 | | | |
| 823000 | | | |
| 824000 | | | |
| 826000 | | | |
| 830000 | | | |
| 831000 | | | |
| 832000 | | | |
| 833000 | | | |
| 834000 | | | |
| 835000 | | | |
| 836000 | | | |
| 837000 | | | |
| 850000 | | | |
| 851000 | | | |
| 852000 | | | |
| 853000 | | | |
| 854000 | | | |
| 855000 | | | |
| 856000 | | | |
| 857000 | | | |
| 858000 | | | |
| | 1001 | Labor Straight Time Non-Union | 1,020 |
| | 1203 | Pagers | 52 |
| | 1404 | Postage and Delivery | 13 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 131 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 859000 | | | 1,216 |
| 860000 | | | |
| 861000 | | | |
| 862000 | | | |
| 863000 | | | |
| 864000 | | | |
| | 9004 | Vehicle Loading | 77 |
| 865000 | | | 77 |
| 866000 | | | |
| 867000 | | | |
| 868000 | | | |
| | 1001 | Labor Straight Time Non-Union | 27,255 |
| | 1006 | Labor Overtime Non-Union | 136 |
| | 1104 | Materials Small Equip & Tools | 12 |
| | 1199 | Other Materials | 342 |
| | 1201 | Long Distance Costs | 4 |
| | 1202 | Cellular Phone Costs | 75 |

**Regulatory Report for
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 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1301 | Software Costs/Maint/Licenses | 2 |
| | 1402 | Maps Charts and Logs | 36 |
| | 1403 | Office and Warehouse Supplies | 159 |
| | 1404 | Postage and Delivery | 14 |
| | 1405 | Utilities | 46 |
| | 1406 | Janitorial Service | 17 |
| | 1409 | Security Expenses | 4 |
| | 1411 | Printing Expenses | 2,334 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 8 |
| | 1499 | Other Office Expenses | 303 |
| | 1600 | Air Transportation | 233 |
| | 1601 | Rental Car Expense | 100 |
| | 1602 | Mileage Reimbursement | 1,319 |
| | 1603 | Parking Fees | 16 |
| | 1604 | MEALS - 50% Tax Deduct | 443 |
| | 1605 | Lodging | 533 |
| | 1699 | Other Travel | 31 |
| | 1708 | Education/Seminar/Training Exp | 169 |
| | 1724 | Relocation Expenses | 108 |
| | 1800 | Legal Fees | 142 |
| | 1808 | Engineering Fees | 110 |
| | 1817 | Temp Employee Services | 25 |
| | 1899 | Other Outside Services | 66 |
| | 1905 | Business Promotion | 1 |
| | 2700 | Vehicles Fuel | 5 |
| | 9004 | Vehicle Loading | 3 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 3,417 |
| | 9112 | Incentive Loading Non-Union | 315 |
| | 9211 | FDC ESF Alloc Load USU | 26 |
| | 9220 | FDC USU Alloc Load | 37 |
| 870000 | | | 37,849 |
| | 1408 | Office and Equip Repair/Maint | 23 |
| | 1499 | Other Office Expenses | 1 |
| | 1600 | Air Transportation | 33 |
| | 1601 | Rental Car Expense | 6 |
| | 1602 | Mileage Reimbursement | 7 |
| | 1603 | Parking Fees | 2 |
| | 1604 | MEALS - 50% Tax Deduct | 6 |
| | 1605 | Lodging | 11 |
| 871000 | | | 90 |
| 872000 | | | |
| 873000 | | | |
| | 1001 | Labor Straight Time Non-Union | 13 |
| | 1104 | Materials Small Equip & Tools | 1 |
| | 1199 | Other Materials | 47 |
| | 1404 | Postage and Delivery | 0 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 4 |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1604 | MEALS - 50% Tax Deduct | 0 |
| | 1899 | Other Outside Services | 67 |
| | 9004 | Vehicle Loading | 1 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 2 |
| | 9211 | FDC ESF Alloc Load USU | 3 |
| | 9220 | FDC USU Alloc Load | 4 |
| 874000 | | | 142 |
| 875000 | | | |
| 876000 | | | |
| 877000 | | | |
| | 1230 | Cellular Data Costs | 3 |
| 878000 | | | 3 |
| | 1006 | Labor Overtime Non-Union | 18 |
| | 1094 | Labor Standby Union | 26 |
| | 1095 | Labor Standby Non-Union | 12 |
| | 1104 | Materials Small Equip & Tools | 7 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 2 |
| 879000 | | | 65 |
| | (None) | (None) | 152 |
| | 1000 | Labor Overtime Union | 78 |
| | 1001 | Labor Straight Time Non-Union | 128,456 |
| | 1002 | Lbr Straight Time Union | 1,819 |
| | 1003 | Bonus/Commissions | 800 |
| | 1006 | Labor Overtime Non-Union | 1,710 |
| | 1090 | Incentive | (426) |
| | 1091 | Severance | 75,318 |
| | 1096 | Labor Callout Union | 5 |
| | 1097 | Labor Callout Non-Union | 35 |
| | 1099 | Labor Other | 3,387 |
| | 1100 | Materials Stores | 14 |
| | 1101 | Materials Purchased Storekeepr | 8 |
| | 1109 | Purchase Other Assets | 74 |
| | 1199 | Other Materials | 26 |
| | 1200 | Local Phone Service | 165 |
| | 1201 | Long Distance Costs | 5,976 |
| | 1202 | Cellular Phone Costs | 150 |
| | 1203 | Pagers | 268 |
| | 1204 | Phone System Maintenance | 6,698 |
| | 1208 | Voice Tech Hardware Purch | 817 |
| | 1212 | Toll Free, Dedicated | 34,950 |
| | 1213 | Toll Free, Switched | 142 |
| | 1217 | Long Distance, Dedicated | 5,292 |
| | 1218 | Long Distance, Switched | 3,251 |
| | 1223 | Voice Networking | 2,071 |
| | 1225 | TeleConferencing | 1,234 |
| | 1226 | Local Exchange Carrier Circuit | 5,025 |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1299 | Other Communication Costs | (918) |
| | 1301 | Software Costs/Maint/Licenses | 443 |
| | 1302 | PC Supplies and Maintenance | 51 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 454 |
| | 1399 | Other IT Costs | 147 |
| | 1402 | Maps Charts and Logs | 5 |
| | 1403 | Office and Warehouse Supplies | (4) |
| | 1404 | Postage and Delivery | 813 |
| | 1405 | Utilities | 5 |
| | 1406 | Janitorial Service | 3 |
| | 1408 | Office and Equip Repair/Maint | 22 |
| | 1410 | Safety and Medical Supplies | 28 |
| | 1411 | Printing Expenses | 34,334 |
| | 1416 | Economic Development Costs | 25 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 505 |
| | 1420 | Corporate Assoc Memberships | 2 |
| | 1499 | Other Office Expenses | 1,716 |
| | 1600 | Air Transportation | 1,407 |
| | 1601 | Rental Car Expense | 712 |
| | 1602 | Mileage Reimbursement | 2,794 |
| | 1603 | Parking Fees | 59 |
| | 1604 | MEALS - 50% Tax Deduct | 2,179 |
| | 1605 | Lodging | 3,065 |
| | 1606 | Entertainment | 111 |
| | 1607 | Entertain Customers Europe | 0 |
| | 1698 | Unused Airline Ticket Refunds | (8) |
| | 1699 | Other Travel | 111 |
| | 1701 | Uniforms | 11 |
| | 1708 | Education/Seminar/Training Exp | 1,678 |
| | 1800 | Legal Fees | 25,373 |
| | 1801 | Accounting Services | 203 |
| | 1808 | Engineering Fees | 20 |
| | 1809 | Consulting Fees | 6,327 |
| | 1810 | Benefit/Payroll Admin Fees | 57 |
| | 1817 | Temp Employee Services | 7,588 |
| | 1819 | On-Line Service Fees | 19 |
| | 1824 | 3rd Party Insurance Admin | 3 |
| | 1899 | Other Outside Services | 3,224 |
| | 2700 | Vehicles Fuel | 67 |
| | 2703 | Vehicles Licensing | 4 |
| | 2799 | Vehicles Other | 2 |
| | 3300 | Interview Expenses | 146 |
| | 3301 | Outplacement Services | 0 |
| | 3302 | Job Placement Advertising | 21 |
| | 3307 | Search Firm Agency Fees | 22 |
| | 3405 | Ground Transportation | 32 |
| | 9004 | Vehicle Loading | 1,084 |

**Regulatory Report for
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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 9100 | Payroll Taxes Loading | 3 |
| | 9102 | Benefits Loading | 9 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 18,731 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 1 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 0 |
| | 9112 | Incentive Loading Non-Union | (787) |
| | 9113 | Incentive Loading- Union | 2 |
| | 9200 | FDC Load Corp Services | 104 |
| | 9201 | FDC Load HR ESF | 16 |
| | 9202 | FDC Load Telecom | 1 |
| | 9203 | FDC Load End User Support | 38 |
| | 9204 | FDC Load Network Services | 63 |
| | 9205 | FDC Load IT Assets | 23 |
| | 9211 | FDC ESF Alloc Load USU | 108 |
| | 9220 | FDC USU Alloc Load | 151 |
| 880000 | | | 389,902 |
| | 1206 | Commun Equip Rent and Leases | 14 |
| | 1407 | Equipment & Storage Rent/Lease | 520 |
| | 2704 | Vehicles Rent and Leases | 19 |
| 881000 | | | 552 |
| 885000 | | | |
| | 1002 | Lbr Straight Time Union | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 0 |
| 886000 | | | 1 |
| | 1001 | Labor Straight Time Non-Union | 2,111 |
| | 1109 | Purchase Other Assets | 5 |
| | 1200 | Local Phone Service | 1 |
| | 1201 | Long Distance Costs | 18 |
| | 1202 | Cellular Phone Costs | 23 |
| | 1403 | Office and Warehouse Supplies | 0 |
| | 1404 | Postage and Delivery | 4 |
| | 1499 | Other Office Expenses | 17 |
| | 1600 | Air Transportation | 48 |
| | 1602 | Mileage Reimbursement | 212 |
| | 1603 | Parking Fees | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 36 |
| | 1605 | Lodging | 82 |
| | 1699 | Other Travel | 2 |
| | 1708 | Education/Seminar/Training Exp | 33 |
| | 1899 | Other Outside Services | 36 |
| | 2799 | Vehicles Other | 1 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 270 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 887000 | | | 2,899 |
| 888000 | | | |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1000 | Labor Overtime Union | 35 |
| | 1001 | Labor Straight Time Non-Union | 6,239 |
| | 1002 | Lbr Straight Time Union | 1,383 |
| | 1006 | Labor Overtime Non-Union | 446 |
| | 1096 | Labor Callout Union | 4 |
| | 1097 | Labor Callout Non-Union | 4 |
| | 1099 | Labor Other | 1 |
| | 1199 | Other Materials | 39 |
| | 1201 | Long Distance Costs | 4 |
| | 1404 | Postage and Delivery | 0 |
| | 1499 | Other Office Expenses | 0 |
| | 1602 | Mileage Reimbursement | 8 |
| | 1604 | MEALS - 50% Tax Deduct | 282 |
| | 1605 | Lodging | 671 |
| | 2700 | Vehicles Fuel | 7 |
| | 2799 | Vehicles Other | 2 |
| | 9004 | Vehicle Loading | 2,960 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 1,040 |
| | 9112 | Incentive Loading Non-Union | (46) |
| | 9113 | Incentive Loading- Union | 2 |
| | 9211 | FDC ESF Alloc Load USU | 61 |
| | 9220 | FDC USU Alloc Load | 87 |
| | 889000 | | 13,229 |
| | 1000 | Labor Overtime Union | 68 |
| | 1001 | Labor Straight Time Non-Union | 5,128 |
| | 1002 | Lbr Straight Time Union | 1,905 |
| | 1006 | Labor Overtime Non-Union | 48 |
| | 1099 | Labor Other | 1 |
| | 1101 | Materials Purchased Storekeepr | 218 |
| | 1199 | Other Materials | 5 |
| | 1499 | Other Office Expenses | 1 |
| | 1602 | Mileage Reimbursement | 6 |
| | 1604 | MEALS - 50% Tax Deduct | 175 |
| | 1605 | Lodging | 240 |
| | 2703 | Vehicles Licensing | 3 |
| | 2799 | Vehicles Other | 0 |
| | 9004 | Vehicle Loading | 2,384 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 916 |
| | 9112 | Incentive Loading Non-Union | (146) |
| | 9113 | Incentive Loading- Union | (8) |
| | 9211 | FDC ESF Alloc Load USU | 13 |
| | 9220 | FDC USU Alloc Load | 19 |
| | 890000 | | 10,976 |
| | 1000 | Labor Overtime Union | 63 |
| | 1001 | Labor Straight Time Non-Union | 2,893 |
| | 1002 | Lbr Straight Time Union | 844 |
| | 1006 | Labor Overtime Non-Union | 41 |

**Regulatory Report for
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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1099 | Labor Other | 1 |
| | 1101 | Materials Purchased Storekeepr | 39 |
| | 1104 | Materials Small Equip & Tools | 82 |
| | 1406 | Janitorial Service | 2 |
| | 1602 | Mileage Reimbursement | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 40 |
| | 1605 | Lodging | 45 |
| | 1899 | Other Outside Services | 206 |
| | 9004 | Vehicle Loading | 814 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 493 |
| | 9112 | Incentive Loading Non-Union | (59) |
| | 9113 | Incentive Loading- Union | 1 |
| | 9211 | FDC ESF Alloc Load USU | 24 |
| | 9220 | FDC USU Alloc Load | 35 |
| 891000 | | | 5,563 |
| 892000 | | | |
| | 1000 | Labor Overtime Union | 6 |
| | 1001 | Labor Straight Time Non-Union | 26,755 |
| | 1002 | Lbr Straight Time Union | 863 |
| | 1006 | Labor Overtime Non-Union | 361 |
| | 1096 | Labor Callout Union | 8 |
| | 1101 | Materials Purchased Storekeepr | 645 |
| | 1199 | Other Materials | 6,150 |
| | 1201 | Long Distance Costs | 4 |
| | 1202 | Cellular Phone Costs | 687 |
| | 1203 | Pagers | 59 |
| | 1402 | Maps Charts and Logs | 10 |
| | 1403 | Office and Warehouse Supplies | 1 |
| | 1404 | Postage and Delivery | 6 |
| | 1405 | Utilities | 988 |
| | 1406 | Janitorial Service | 457 |
| | 1409 | Security Expenses | 14 |
| | 1410 | Safety and Medical Supplies | 38 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 80 |
| | 1499 | Other Office Expenses | 316 |
| | 1600 | Air Transportation | 129 |
| | 1601 | Rental Car Expense | 104 |
| | 1602 | Mileage Reimbursement | 156 |
| | 1603 | Parking Fees | 4 |
| | 1604 | MEALS - 50% Tax Deduct | 228 |
| | 1605 | Lodging | 445 |
| | 1699 | Other Travel | 11 |
| | 1708 | Education/Seminar/Training Exp | 88 |
| | 1805 | Environmental Fees | 22 |
| | 1815 | Constr Fee/Contractor Pymts | 173 |
| | 1899 | Other Outside Services | 1,039 |
| | 2700 | Vehicles Fuel | 5 |

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For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 2701 | Vehicle Maint & Repr-Materials | 6 |
| | 2703 | Vehicles Licensing | 3 |
| | 2706 | Vehicle Maint & Repair - Labor | 15 |
| | 3405 | Ground Transportation | 2 |
| | 9004 | Vehicle Loading | 3,335 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 2,727 |
| | 9112 | Incentive Loading Non-Union | 1,059 |
| | 9113 | Incentive Loading- Union | 2 |
| | 9211 | FDC ESF Alloc Load USU | 6 |
| | 9220 | FDC USU Alloc Load | 8 |
| 893000 | | | 47,016 |
| | 1301 | Software Costs/Maint/Licenses | 6 |
| | 1403 | Office and Warehouse Supplies | 34 |
| | 1404 | Postage and Delivery | 8 |
| | 1405 | Utilities | (439) |
| | 1406 | Janitorial Service | 17 |
| | 1408 | Office and Equip Repair/Maint | 667 |
| | 1499 | Other Office Expenses | 10 |
| | 1604 | MEALS - 50% Tax Deduct | 6 |
| | 1809 | Consulting Fees | 30 |
| | 1899 | Other Outside Services | 8 |
| 894000 | | | 348 |
| 895000 | | | |
| | 1001 | Labor Straight Time Non-Union | (1,679) |
| | 1006 | Labor Overtime Non-Union | 110 |
| | 1201 | Long Distance Costs | 174 |
| | 1202 | Cellular Phone Costs | 494 |
| | 1203 | Pagers | 406 |
| | 1403 | Office and Warehouse Supplies | 19 |
| | 1404 | Postage and Delivery | 58 |
| | 1411 | Printing Expenses | 890 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 1,204 |
| | 1499 | Other Office Expenses | 2,939 |
| | 1600 | Air Transportation | 1,304 |
| | 1601 | Rental Car Expense | 516 |
| | 1602 | Mileage Reimbursement | 2,834 |
| | 1603 | Parking Fees | 52 |
| | 1604 | MEALS - 50% Tax Deduct | 2,868 |
| | 1605 | Lodging | 4,088 |
| | 1606 | Entertainment | 848 |
| | 1699 | Other Travel | 71 |
| | 1708 | Education/Seminar/Training Exp | 4,174 |
| | 1800 | Legal Fees | 1,405 |
| | 1809 | Consulting Fees | 31,787 |
| | 1817 | Temp Employee Services | 12,625 |
| | 1821 | Contr Payments - Labor | 29,458 |
| | 1899 | Other Outside Services | 6,652 |

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-----------|
| | 1906 | Promotional Entertainment | 516 |
| | 2700 | Vehicles Fuel | 12 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 19,242 |
| | 9112 | Incentive Loading Non-Union | (80) |
| | 9211 | FDC ESF Alloc Load USU | 243 |
| | 9220 | FDC USU Alloc Load | 335 |
| 901000 | | | 123,565 |
| | 1001 | Labor Straight Time Non-Union | 6,622 |
| | 1002 | Lbr Straight Time Union | 652 |
| | 1101 | Materials Purchased Storekeepr | 3 |
| | 1199 | Other Materials | 16 |
| | 1202 | Cellular Phone Costs | 4 |
| | 1230 | Cellular Data Costs | 30 |
| | 1299 | Other Communication Costs | 1 |
| | 1404 | Postage and Delivery | 5 |
| | 1405 | Utilities | 83 |
| | 1410 | Safety and Medical Supplies | 65 |
| | 1499 | Other Office Expenses | 279 |
| | 1600 | Air Transportation | 208 |
| | 1601 | Rental Car Expense | 122 |
| | 1602 | Mileage Reimbursement | 55 |
| | 1603 | Parking Fees | 23 |
| | 1604 | MEALS - 50% Tax Deduct | 61 |
| | 1605 | Lodging | 344 |
| | 1899 | Other Outside Services | 674 |
| | 9004 | Vehicle Loading | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 955 |
| | 9112 | Incentive Loading Non-Union | (0) |
| | 9113 | Incentive Loading- Union | 1 |
| | 9211 | FDC ESF Alloc Load USU | 25 |
| | 9220 | FDC USU Alloc Load | 36 |
| 902000 | | | 10,264 |
| | 1000 | Labor Overtime Union | 24,111 |
| | 1001 | Labor Straight Time Non-Union | 1,009,753 |
| | 1002 | Lbr Straight Time Union | 251,431 |
| | 1003 | Bonus/Commissions | 353 |
| | 1006 | Labor Overtime Non-Union | 66,575 |
| | 1094 | Labor Standby Union | 327 |
| | 1095 | Labor Standby Non-Union | 63 |
| | 1096 | Labor Callout Union | 79 |
| | 1097 | Labor Callout Non-Union | 1,507 |
| | 1099 | Labor Other | 4,602 |
| | 1101 | Materials Purchased Storekeepr | 169 |
| | 1199 | Other Materials | 150 |
| | 1201 | Long Distance Costs | 344 |
| | 1202 | Cellular Phone Costs | 796 |
| | 1203 | Pagers | 1,085 |

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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-----------|
| | 1208 | Voice Tech Hardware Purch | 541 |
| | 1218 | Long Distance, Switched | 24 |
| | 1299 | Other Communication Costs | 911 |
| | 1301 | Software Costs/Maint/Licenses | (2,382) |
| | 1302 | PC Supplies and Maintenance | 91 |
| | 1403 | Office and Warehouse Supplies | 7,337 |
| | 1404 | Postage and Delivery | 796,726 |
| | 1408 | Office and Equip Repair/Maint | 12,781 |
| | 1411 | Printing Expenses | 1,103 |
| | 1412 | Cash Over and Short | 139 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 1,415 |
| | 1499 | Other Office Expenses | 11,445 |
| | 1600 | Air Transportation | 2,233 |
| | 1601 | Rental Car Expense | 2,271 |
| | 1602 | Mileage Reimbursement | 5,131 |
| | 1603 | Parking Fees | 129 |
| | 1604 | MEALS - 50% Tax Deduct | 7,129 |
| | 1605 | Lodging | 11,746 |
| | 1606 | Entertainment | 15 |
| | 1699 | Other Travel | 214 |
| | 1708 | Education/Seminar/Training Exp | 1,340 |
| | 1809 | Consulting Fees | 4,820 |
| | 1810 | Benefit/Payroll Admin Fees | 1,032 |
| | 1812 | Management Fees | 2,738 |
| | 1813 | Collection Agency Fees | 243,655 |
| | 1815 | Constr Fee/Contractor Pymts | 492 |
| | 1817 | Temp Employee Services | 57,885 |
| | 1819 | On-Line Service Fees | 20 |
| | 1820 | Agent Fees/Agent Commissions | (42,282) |
| | 1821 | Contr Payments - Labor | 77,226 |
| | 1899 | Other Outside Services | 45,571 |
| | 2700 | Vehicles Fuel | 147 |
| | 2701 | Vehicle Maint & Repr-Materials | 5 |
| | 3307 | Search Firm Agency Fees | 446 |
| | 3399 | Other Personnel Services | 3 |
| | 3405 | Ground Transportation | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 178,899 |
| | 9112 | Incentive Loading Non-Union | (8,000) |
| | 9113 | Incentive Loading- Union | 256 |
| | 9211 | FDC ESF Alloc Load USU | 570 |
| | 9220 | FDC USU Alloc Load | 784 |
| 903000 | | | 2,785,950 |
| | 2300 | Uncollectible Amounts | (353) |
| | 9100 | Payroll Taxes Loading | 0 |
| | 9102 | Benefits Loading | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 0 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 0 |

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 9106 | P/R Tax Loading-Incent Non-Un | (0) |
| | 9112 | Incentive Loading Non-Union | (0) |
| 904000 | | | (353) |
| | 1201 | Long Distance Costs | 12 |
| 905000 | | | 12 |
| | 1000 | Labor Overtime Union | 308 |
| | 1001 | Labor Straight Time Non-Union | 153,356 |
| | 1002 | Lbr Straight Time Union | 7,417 |
| | 1003 | Bonus/Commissions | 3 |
| | 1006 | Labor Overtime Non-Union | 2,848 |
| | 1094 | Labor Standby Union | 23 |
| | 1095 | Labor Standby Non-Union | 175 |
| | 1096 | Labor Callout Union | 36 |
| | 1097 | Labor Callout Non-Union | 742 |
| | 1099 | Labor Other | 104 |
| | 1199 | Other Materials | 6 |
| | 1201 | Long Distance Costs | 121 |
| | 1202 | Cellular Phone Costs | 427 |
| | 1203 | Pagers | 461 |
| | 1299 | Other Communication Costs | 365 |
| | 1403 | Office and Warehouse Supplies | 8 |
| | 1404 | Postage and Delivery | 82 |
| | 1411 | Printing Expenses | 446 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 4,450 |
| | 1499 | Other Office Expenses | 3,321 |
| | 1600 | Air Transportation | 153 |
| | 1601 | Rental Car Expense | 312 |
| | 1602 | Mileage Reimbursement | 2,244 |
| | 1603 | Parking Fees | 16 |
| | 1604 | MEALS - 50% Tax Deduct | 2,176 |
| | 1605 | Lodging | 2,719 |
| | 1606 | Entertainment | 334 |
| | 1699 | Other Travel | 29 |
| | 1708 | Education/Seminar/Training Exp | 974 |
| | 1809 | Consulting Fees | 7,248 |
| | 1817 | Temp Employee Services | 59 |
| | 2700 | Vehicles Fuel | 37 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 22,574 |
| | 9112 | Incentive Loading Non-Union | (1,576) |
| | 9113 | Incentive Loading- Union | 5 |
| | 9211 | FDC ESF Alloc Load USU | 0 |
| | 9220 | FDC USU Alloc Load | 1 |
| 907000 | | | 212,005 |
| 908000 | | | |
| | 1000 | Labor Overtime Union | 49 |
| | 1001 | Labor Straight Time Non-Union | 41,150 |
| | 1002 | Lbr Straight Time Union | 616 |

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For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1006 | Labor Overtime Non-Union | 2,180 |
| | 1099 | Labor Other | 192 |
| | 1199 | Other Materials | 372 |
| | 1201 | Long Distance Costs | 83 |
| | 1202 | Cellular Phone Costs | 85 |
| | 1215 | Directory Listings | 69,814 |
| | 1404 | Postage and Delivery | 0 |
| | 1409 | Security Expenses | 52 |
| | 1411 | Printing Expenses | 146 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 12 |
| | 1499 | Other Office Expenses | 56 |
| | 1601 | Rental Car Expense | 9 |
| | 1602 | Mileage Reimbursement | 101 |
| | 1603 | Parking Fees | 11 |
| | 1604 | MEALS - 50% Tax Deduct | 415 |
| | 1605 | Lodging | 254 |
| | 1606 | Entertainment | 51 |
| | 1699 | Other Travel | 4 |
| | 1708 | Education/Seminar/Training Exp | 525 |
| | 1817 | Temp Employee Services | 17 |
| | 1899 | Other Outside Services | 55,414 |
| | 1900 | Magaz/Newspaper/Yellow Pg Ads | 59,958 |
| | 1903 | Handouts/Brochures/Collateral | 57,224 |
| | 1905 | Business Promotion | 2,415 |
| | 1906 | Promotional Entertainment | 337 |
| | 1999 | Other Advertising & Promo | 34 |
| | 2700 | Vehicles Fuel | 1 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 6,079 |
| | 9112 | Incentive Loading Non-Union | 57 |
| | 9113 | Incentive Loading- Union | 1 |
| 909000 | | | 297,712 |
| | 1001 | Labor Straight Time Non-Union | 30,541 |
| | 1006 | Labor Overtime Non-Union | 1,859 |
| | 1095 | Labor Standby Non-Union | 51 |
| | 1097 | Labor Callout Non-Union | 197 |
| | 1099 | Labor Other | 26 |
| | 1201 | Long Distance Costs | 48 |
| | 1202 | Cellular Phone Costs | 77 |
| | 1203 | Pagers | 121 |
| | 1404 | Postage and Delivery | 3 |
| | 1411 | Printing Expenses | 644 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 27 |
| | 1499 | Other Office Expenses | 818 |
| | 1601 | Rental Car Expense | 672 |
| | 1602 | Mileage Reimbursement | 608 |
| | 1603 | Parking Fees | 4 |
| | 1604 | MEALS - 50% Tax Deduct | 793 |

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For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|----------|
| | 1605 | Lodging | 2,231 |
| | 1606 | Entertainment | 3 |
| | 1699 | Other Travel | 27 |
| | 1708 | Education/Seminar/Training Exp | 9 |
| | 2700 | Vehicles Fuel | 82 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 5,469 |
| 910000 | | | 44,311 |
| | 1001 | Labor Straight Time Non-Union | 22,053 |
| | 1006 | Labor Overtime Non-Union | 24 |
| | 1201 | Long Distance Costs | 43 |
| | 1202 | Cellular Phone Costs | 62 |
| | 1203 | Pagers | 20 |
| | 1230 | Cellular Data Costs | 323 |
| | 1411 | Printing Expenses | 375 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 13 |
| | 1499 | Other Office Expenses | 30 |
| | 1602 | Mileage Reimbursement | 1,321 |
| | 1604 | MEALS - 50% Tax Deduct | 272 |
| | 1605 | Lodging | 108 |
| | 1606 | Entertainment | 153 |
| | 1809 | Consulting Fees | (20,852) |
| | 1899 | Other Outside Services | (15) |
| | 9103 | COMPENSATED ABSENCES-LABOR | 3,075 |
| | 9211 | FDC ESF Alloc Load USU | 1 |
| | 9220 | FDC USU Alloc Load | 2 |
| 911000 | | | 7,009 |
| | 1001 | Labor Straight Time Non-Union | 29,093 |
| | 1201 | Long Distance Costs | 286 |
| | 1202 | Cellular Phone Costs | 17 |
| | 1203 | Pagers | 298 |
| | 1230 | Cellular Data Costs | 12,627 |
| | 1301 | Software Costs/Maint/Licenses | 161 |
| | 1403 | Office and Warehouse Supplies | 56 |
| | 1404 | Postage and Delivery | 518 |
| | 1411 | Printing Expenses | 26 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 222 |
| | 1499 | Other Office Expenses | 7,159 |
| | 1600 | Air Transportation | 1,438 |
| | 1601 | Rental Car Expense | 513 |
| | 1602 | Mileage Reimbursement | 543 |
| | 1603 | Parking Fees | 74 |
| | 1604 | MEALS - 50% Tax Deduct | 384 |
| | 1605 | Lodging | 3,174 |
| | 1606 | Entertainment | 381 |
| | 1699 | Other Travel | 83 |
| | 1899 | Other Outside Services | 11,233 |
| | 2700 | Vehicles Fuel | 17 |

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| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|----------|
| | 3405 | Ground Transportation | 2 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 4,385 |
| | 9112 | Incentive Loading Non-Union | (27,157) |
| 912000 | | | 45,532 |
| | 1001 | Labor Straight Time Non-Union | 1,222 |
| | 1215 | Directory Listings | 22,335 |
| | 1403 | Office and Warehouse Supplies | 3 |
| | 1411 | Printing Expenses | 974 |
| | 1604 | MEALS - 50% Tax Deduct | 25 |
| | 1899 | Other Outside Services | 14,947 |
| | 1900 | Magaz/Newspaper/Yellow Pg Ads | 24,492 |
| | 1903 | Handouts/Brochures/Collateral | 12,109 |
| | 1904 | Business Gifts | 4,515 |
| | 1905 | Business Promotion | 7,667 |
| | 1906 | Promotional Entertainment | 31,288 |
| | 1907 | Internet Advertising | 227 |
| | 1908 | Trade Show/Customer Event Fees | 6,863 |
| | 1999 | Other Advertising & Promo | 4,652 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 156 |
| | 9112 | Incentive Loading Non-Union | (10) |
| 913000 | | | 131,466 |
| | 1000 | Labor Overtime Union | 283 |
| | 1001 | Labor Straight Time Non-Union | 201,750 |
| | 1002 | Lbr Straight Time Union | 788 |
| | 1006 | Labor Overtime Non-Union | 335 |
| | 1200 | Local Phone Service | 1 |
| | 1201 | Long Distance Costs | 136 |
| | 1202 | Cellular Phone Costs | 132 |
| | 1203 | Pagers | 148 |
| | 1230 | Cellular Data Costs | 2,011 |
| | 1403 | Office and Warehouse Supplies | 38 |
| | 1404 | Postage and Delivery | 4 |
| | 1411 | Printing Expenses | 126 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 377 |
| | 1499 | Other Office Expenses | 1,355 |
| | 1600 | Air Transportation | 1,928 |
| | 1601 | Rental Car Expense | 608 |
| | 1602 | Mileage Reimbursement | 1,828 |
| | 1603 | Parking Fees | 191 |
| | 1604 | MEALS - 50% Tax Deduct | 1,512 |
| | 1605 | Lodging | 2,088 |
| | 1606 | Entertainment | 199 |
| | 1699 | Other Travel | 102 |
| | 1708 | Education/Seminar/Training Exp | 3,365 |
| | 1800 | Legal Fees | 3,452 |
| | 1808 | Engineering Fees | 1,516 |
| | 1809 | Consulting Fees | 2,279 |

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| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------------|-----------|
| | 1899 | Other Outside Services | 49,745 |
| | 2700 | Vehicles Fuel | 13 |
| | 3405 | Ground Transportation | 5 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 26,736 |
| | 9112 | Incentive Loading Non-Union | 28,551 |
| | 9113 | Incentive Loading- Union | 1 |
| | 9200 | FDC Load Corp Services | 13 |
| | 9201 | FDC Load HR ESF | 2 |
| | 9202 | FDC Load Telecom | 0 |
| | 9204 | FDC Load Network Services | 8 |
| | 9205 | FDC Load IT Assets | 3 |
| | 916000 | | 331,627 |
| | 1000 | Labor Overtime Union | 754 |
| | 1001 | Labor Straight Time Non-Union | 6,360,634 |
| | 1002 | Lbr Straight Time Union | 19,968 |
| | 1003 | Bonus/Commissions | 232,992 |
| | 1006 | Labor Overtime Non-Union | 37,836 |
| | 1090 | Incentive | 60,406 |
| | 1091 | Severence | 822,201 |
| | 1098 | Payroll Other | 24,013 |
| | 1099 | Labor Other | (33,067) |
| | 9100 | Payroll Taxes Loading | 12 |
| | 9102 | Benefits Loading | 34 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 831,088 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 9 |
| | 9112 | Incentive Loading Non-Union | 215,378 |
| | 9113 | Incentive Loading- Union | 11 |
| | 920000 | | 8,572,269 |
| | 1200 | Local Phone Service | 43,955 |
| | 1201 | Long Distance Costs | 33,015 |
| | 1202 | Cellular Phone Costs | 50,312 |
| | 1203 | Pagers | 6,500 |
| | 1204 | Phone System Maintenance | 29,768 |
| | 1205 | Data Communications | 1,116,047 |
| | 1207 | Radio Equipment Maintenance | 488 |
| | 1208 | Voice Tech Hardware Purch | 1,343 |
| | 1212 | Toll Free, Dedicated | 131,364 |
| | 1213 | Toll Free, Switched | 458 |
| | 1214 | Calling Card | 5,243 |
| | 1215 | Directory Listings | (4) |
| | 1216 | Directory Assistance | 72 |
| | 1217 | Long Distance, Dedicated | 36,789 |
| | 1218 | Long Distance, Switched | 43,274 |
| | 1219 | Premium Calls | 363 |
| | 1221 | SCADA Communication Exp | 891 |
| | 1222 | Radio Communications | 26,749 |
| | 1223 | Voice Networking | 68 |

Regulatory Report for

BUSINESS UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|---------------------------------|-----------|
| | 1225 | TeleConferencing | 18,802 |
| | 1226 | Local Exchange Carrier Circuit | 59,322 |
| | 1228 | Radio Tower Exp | 3,110 |
| | 1229 | Mobile Radio Exp | 1,017 |
| | 1230 | Cellular Data Costs | 11,012 |
| | 1299 | Other Communication Costs | (184,076) |
| | 1300 | Mainframe Hardware/Suppl/Maint | 1,091,256 |
| | 1301 | Software Costs/Maint/Licenses | 879,588 |
| | 1302 | PC Supplies and Maintenance | 33,196 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 31,939 |
| | 1305 | Weather Data Hardware/Software | 20 |
| | 1307 | Cabling/Wiring DataCtr PIntBui | 347 |
| | 1308 | LAN/WAN Hrdwre/Supp/Maint | 6,261 |
| | 1309 | Printer Hrdwre/Supplies/Maint | 413 |
| | 1310 | WINTEL Server Hrdwre/Supp/Main | 1,159 |
| | 1311 | MidrangeServer Hrdwre/Supp/Mai | 47 |
| | 1399 | Other IT Costs | 17,307 |
| | 1400 | Ind Dues/Fees/Subscript Tax Ded | 50,608 |
| | 1401 | Ind Dues/Fees/Subscript Non Tax | 22,375 |
| | 1402 | Maps Charts and Logs | 70 |
| | 1403 | Office and Warehouse Supplies | 101,024 |
| | 1404 | Postage and Delivery | 118,436 |
| | 1405 | Utilities | 178,615 |
| | 1406 | Janitorial Service | 154,054 |
| | 1408 | Office and Equip Repair/Maint | 241,748 |
| | 1409 | Security Expenses | 2,424 |
| | 1410 | Safety and Medical Supplies | 3,750 |
| | 1411 | Printing Expenses | 187,085 |
| | 1412 | Cash Over and Short | 13 |
| | 1416 | Economic Development Costs | 14,278 |
| | 1417 | Office Rent/Lease | 299,620 |
| | 1418 | Filing Fees/Incorporation | 1,404 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 17,980 |
| | 1499 | Other Office Expenses | 2,069,443 |
| | 1600 | Air Transportation | 948,844 |
| | 1601 | Rental Car Expense | 18,483 |
| | 1602 | Mileage Reimbursement | 51,159 |
| | 1603 | Parking Fees | 2,211 |
| | 1604 | MEALS - 50% Tax Deduct | 72,193 |
| | 1605 | Lodging | 87,844 |
| | 1606 | Entertainment | 10,677 |
| | 1608 | Transportation Deduct Europe | 12 |
| | 1699 | Other Travel | (25,779) |
| | 1701 | Uniforms | 5,511 |
| | 1708 | Education/Seminar/Training Exp | 253,915 |
| | 1713 | Employee Gifts & Awards | 34,557 |
| | 1723 | Benefits Suggest One | 1,313 |

Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-----------|
| | 1724 | Relocation Expenses | 142,464 |
| | 2500 | Bank and Credit Card Charges | 248,068 |
| | 2503 | Insurance Bonds | 495 |
| | 2599 | Other Financing Charges | 15,669 |
| | 2700 | Vehicles Fuel | 2,503 |
| | 2701 | Vehicle Maint & Repr-Materials | 158 |
| | 2702 | Vehicles Insurance | 23 |
| | 2703 | Vehicles Licensing | 75 |
| | 2706 | Vehicle Maint & Repair - Labor | 65 |
| | 2799 | Vehicles Other | 4 |
| | 3000 | AFUDC | 446 |
| | 3099 | Other Interest | 55,664 |
| | 3300 | Interview Expenses | 75,244 |
| | 3301 | Outplacement Services | 2,212 |
| | 3302 | Job Placement Advertising | 629 |
| | 3303 | College Recruiting Costs | 56 |
| | 3304 | Diversity Expenses | 5,171 |
| | 3305 | Career Fair Expenses | 10 |
| | 3306 | New Employee Orientation | 1,383 |
| | 3307 | Search Firm Agency Fees | 5,217 |
| | 3399 | Other Personnel Services | 1,646 |
| | 3403 | Aircraft Charter | 23,868 |
| | 3405 | Ground Transportation | 9,967 |
| | 3504 | Coal for Generation | 49 |
| | 9004 | Vehicle Loading | 7,284 |
| | 9011 | PgmMgmt-EAST Allocation | 251 |
| | 9012 | General Allocation Expense | 36 |
| | 9200 | FDC Load Corp Services | 21,310 |
| | 9201 | FDC Load HR ESF | 3,264 |
| | 9202 | FDC Load Telecom | 166 |
| | 9203 | FDC Load End User Support | 18,198 |
| | 9204 | FDC Load Network Services | 13,783 |
| | 9205 | FDC Load IT Assets | 4,412 |
| | 9210 | FDC ESF Alloc Load AEC | 1,262 |
| | 9211 | FDC ESF Alloc Load USU | 2,719 |
| | 9212 | FDC ESF Alloc Load UCS | 10 |
| | 9220 | FDC USU Alloc Load | 11,948 |
| 921000 | | | 9,097,009 |
| | 1403 | Office and Warehouse Supplies | 43 |
| | 1499 | Other Office Expenses | 20 |
| | 1602 | Mileage Reimbursement | 22 |
| | 1604 | MEALS - 50% Tax Deduct | 5 |
| | 9005 | A&G Loading | 333 |
| | 9115 | Clearing 184001 FERC 922 | (64,209) |
| 922000 | | | (63,786) |
| | 9200 | FDC Load Corp Services | (86,403) |
| | 9201 | FDC Load HR ESF | (10,879) |

Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------------|-----------|
| | 9202 | FDC Load Telecom | (384) |
| | 9203 | FDC Load End User Support | (71,909) |
| | 9204 | FDC Load Network Services | (56,206) |
| | 9205 | FDC Load IT Assets | (20,219) |
| | 9211 | FDC ESF Alloc Load USU | (16,635) |
| | 9220 | FDC USU Alloc Load | (251,076) |
| | 922001 | | (513,711) |
| | 1800 | Legal Fees | 703,839 |
| | 1801 | Accounting Services | 291,997 |
| | 1802 | Tax Services | 176,212 |
| | 1803 | Audit Services | 710,351 |
| | 1804 | Computer Fees | 4 |
| | 1805 | Environmental Fees | 1,341 |
| | 1807 | Geological Fees | 17 |
| | 1809 | Consulting Fees | 586,780 |
| | 1810 | Benefit/Payroll Admin Fees | 0 |
| | 1815 | Constr Fee/Contractor Pymts | 13 |
| | 1817 | Temp Employee Services | 112,999 |
| | 1818 | Telemarketing Expenses | 2 |
| | 1819 | On-Line Service Fees | 37,121 |
| | 1821 | Contr Payments - Labor | 71,499 |
| | 1822 | Contr Payments - Materials | 24,496 |
| | 1823 | Broker Insurance Services | 175 |
| | 1824 | 3rd Party Insurance Admin | 3,469 |
| | 1828 | Contracted Security Services | 26,205 |
| | 1899 | Other Outside Services | 684,489 |
| | 923000 | | 3,431,009 |
| | 924000 | | |
| | 1501 | Ins General Liab/ Umbrella | 238 |
| | 1502 | Ins Directors and Officers | 30 |
| | 1503 | Ins Workers Compensation | 7 |
| | 1504 | Aviation Liability | 1,532 |
| | 1520 | Fiduciary Liability Insurance | 7 |
| | 1521 | Crime Insurance | 6 |
| | 1529 | Insurance for Wrongful Acts | 47 |
| | 2603 | General Liability Accruals | 405,151 |
| | 2605 | Property Damage Accruals | (405) |
| | 2607 | Auto Liability Accruals | (92) |
| | 2610 | Workers Comp Claims | 61,220 |
| | 2611 | Workers Comp Accruals | 60,331 |
| | 9116 | Clearing 184001 FERC 925 | (3,548) |
| | 925000 | | 524,523 |
| | 1090 | Incentive | (9,665) |
| | 1091 | Severence | 211,587 |
| | 1092 | LT Incentive & Stock | (4,004) |
| | 1093 | Tax Fringe Ben/Exec Tax Plan | 41,361 |
| | 1098 | Payroll Other | 0 |

**Regulatory Report for
BUSINESS_UNIT MPS**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-------------|
| | 1404 | Postage and Delivery | 1,233 |
| | 1413 | Co Dues/Fees/Subscript Tx Ded | 53 |
| | 1499 | Other Office Expenses | 9 |
| | 1703 | Health Insurance | 1,545 |
| | 1707 | Other Payroll Taxes | (24,483) |
| | 1709 | 401K Employer Share | 820,957 |
| | 1710 | Pension Employer Share | 128,757 |
| | 1711 | ESCP | 485,041 |
| | 1712 | Non Qualified SCRP/CAP Plan | 25,520 |
| | 1713 | Employee Gifts & Awards | 25,709 |
| | 1715 | Benefits Health and Dental | 1,761,441 |
| | 1716 | Benefits Life Insurance | 82,485 |
| | 1717 | Benefits Educational Reimb | 46,220 |
| | 1718 | Benefits AD&D Insurance | 26,523 |
| | 1719 | Benefits SFAS 106 OPRB | 48,409 |
| | 1723 | Benefits Suggest One | 2,613 |
| | 1724 | Relocation Expenses | 36,403 |
| | 1725 | Benefits Supp Retirement | 458,888 |
| | 1726 | Benefits Restricted Stock | 1,601,574 |
| | 1727 | Benefits LT & ST Disability | 94,286 |
| | 1729 | Benefits Great Pursuits | 40,597 |
| | 1730 | Benefits Employee Cost | (379,933) |
| | 1731 | Long Term Incentive Plan Acrl | (41,267) |
| | 1798 | BENEFITS LOADINGS | (3,909,309) |
| | 1799 | Benefits Other | 8,420 |
| | 1800 | Legal Fees | 5,715 |
| | 1803 | Audit Services | 3,587 |
| | 1809 | Consulting Fees | 185,876 |
| | 1810 | Benefit/Payroll Admin Fees | 5,255 |
| | 1817 | Temp Employee Services | 472 |
| | 1899 | Other Outside Services | 3,516 |
| | 9005 | A&G Loading | (6,365) |
| | 9100 | Payroll Taxes Loading | 3,489 |
| | 9102 | Benefits Loading | 2,632,973 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 630,683 |
| | 926000 | | 5,046,172 |
| | 926001 | | |
| | 926002 | | |
| | 926003 | | |
| | 926004 | | |
| | 926005 | | |
| | 926006 | | |
| | 926007 | | |
| | 927000 | | |
| | 3200 | Regulatory Commission Expenses | (7,346) |
| | 928000 | | (7,346) |

Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| 929000 | | | |
| 930100 | | | |
| | 1001 | Labor Straight Time Non-Union | 36,550 |
| | 1003 | Bonus/Commissions | 3,027 |
| | 1006 | Labor Overtime Non-Union | 192 |
| | 1100 | Materials Stores | 863 |
| | 1101 | Materials Purchased Storekeepr | 184 |
| | 1104 | Materials Small Equip & Tools | 13 |
| | 1106 | Purchase Land/Land Rights | 82 |
| | 1109 | Purchase Other Assets | 4,616 |
| | 1199 | Other Materials | 846 |
| | 1201 | Long Distance Costs | 9 |
| | 1203 | Pagers | 12 |
| | 1301 | Software Costs/Maint/Licenses | 2,081 |
| | 1403 | Office and Warehouse Supplies | 62 |
| | 1404 | Postage and Delivery | 292 |
| | 1411 | Printing Expenses | 11,020 |
| | 1413 | Co Dues/Fees/Subscript Tx Ded | 221,166 |
| | 1414 | Co Dues/Fees/Subscript Non Tax | 41,102 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 33 |
| | 1499 | Other Office Expenses | 496 |
| | 1600 | Air Transportation | 236 |
| | 1601 | Rental Car Expense | 2 |
| | 1603 | Parking Fees | 11 |
| | 1604 | MEALS - 50% Tax Deduct | 135 |
| | 1605 | Lodging | 520 |
| | 1606 | Entertainment | 7 |
| | 1708 | Education/Seminar/Training Exp | 200 |
| | 1800 | Legal Fees | 767 |
| | 1806 | Transfer Agent Fees | 140,231 |
| | 1809 | Consulting Fees | 244 |
| | 1811 | Directors Fees | 158,678 |
| | 1819 | On-Line Service Fees | 2,956 |
| | 1899 | Other Outside Services | 16,289 |
| | 1905 | Business Promotion | 349 |
| | 3405 | Ground Transportation | 384 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 4,396 |
| | 9112 | Incentive Loading Non-Union | 6 |
| | 9210 | FDC ESF Alloc Load AEC | 118 |
| 930200 | | | 648,176 |
| 930201 | | | |
| | 1206 | Commun Equip Rent and Leases | 4,182 |
| | 1303 | Computer Equip Rent and Lease | 133,880 |
| | 1407 | Equipment & Storage Rent/Lease | 83,175 |
| | 2704 | Vehicles Rent and Leases | 3,398 |
| 931000 | | | 224,634 |

Regulatory Report for

BUSINESS_UNIT MPS

Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-------------------|
| | 1001 | Labor Straight Time Non-Union | 37,482 |
| | 1003 | Bonus/Commissions | 197 |
| | 1006 | Labor Overtime Non-Union | 13 |
| | 1201 | Long Distance Costs | 308 |
| | 1202 | Cellular Phone Costs | 342 |
| | 1203 | Pagers | 211 |
| | 1204 | Phone System Maintenance | 3,644 |
| | 1301 | Software Costs/Maint/Licenses | 33,815 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | (6,037) |
| | 1403 | Office and Warehouse Supplies | 3,059 |
| | 1404 | Postage and Delivery | 1,807 |
| | 1405 | Utilities | (493) |
| | 1406 | Janitorial Service | 2,254 |
| | 1408 | Office and Equip Repair/Maint | 7,975 |
| | 1409 | Security Expenses | 162,113 |
| | 1410 | Safety and Medical Supplies | 8,325 |
| | 1411 | Printing Expenses | 1,767 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 892 |
| | 1499 | Other Office Expenses | 456 |
| | 1600 | Air Transportation | 1,142 |
| | 1601 | Rental Car Expense | 130 |
| | 1602 | Mileage Reimbursement | 44 |
| | 1603 | Parking Fees | 36 |
| | 1604 | MEALS - 50% Tax Deduct | 595 |
| | 1605 | Lodging | 753 |
| | 1699 | Other Travel | 50 |
| | 1708 | Education/Seminar/Training Exp | 25 |
| | 1800 | Legal Fees | (7,115) |
| | 1809 | Consulting Fees | 39,470 |
| | 1815 | Constr Fee/Contractor Pymts | 9,963 |
| | 1817 | Temp Employee Services | 1,594 |
| | 1821 | Contr Payments - Labor | 13 |
| | 1899 | Other Outside Services | 6,451 |
| | 2901 | Retirements | (298) |
| | 9103 | COMPENSATED ABSENCES-LABOR | 4,478 |
| | 9112 | Incentive Loading Non-Union | (1) |
| | 9220 | FDC USU Alloc Load | 30 |
| 935000 | | | 315,486 |
| Total | | | 46,293,673 |



**Regulatory Report for
 BUSINESS_UNIT SJLP
 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-----------|
| 400001 | | | |
| | 2000 | Depreciation/Depletion | 1,229,049 |
| 403000 | | | 1,229,049 |
| 403001 | | | |
| | 2100 | Amortization | 51,007 |
| 404000 | | | 51,007 |
| | 2100 | Amortization | 3,632 |
| 404300 | | | 3,632 |
| | 2100 | Amortization | 2,250 |
| 405000 | | | 2,250 |
| 406000 | | | |
| 407000 | | | |
| | 1702 | FICA (OASDI) | 254,739 |
| | 1704 | FUTA | 5,311 |
| | 1705 | SUTA | 2,555 |
| | 1706 | Medicare | 95,355 |
| | 1707 | Other Payroll Taxes | (277,751) |
| | 1708 | Education/Seminar/Training Exp | 14 |
| | 1799 | Benefits Other | 0 |
| | 2200 | Property Tax | 61,387 |
| | 2202 | City/County Tax | (52,754) |
| | 2203 | State and Local Use Tax | 1 |
| | 2205 | Sales Tax | 1 |
| | 2209 | Business/Occupation Tax & Lic | 9 |
| | 2210 | Real & Personal Property Tax | 127 |
| | 2299 | Other Taxes | 11 |
| | 9005 | A&G Loading | (3,874) |
| | 9100 | Payroll Taxes Loading | 259,645 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 26,012 |
| | 9114 | P/R Tax Loading- Incent Union | 45 |
| 408100 | | | 370,834 |
| | 1799 | Benefits Other | 0 |
| | 9100 | Payroll Taxes Loading | (0) |
| 408200 | | | (0) |
| | 2204 | Income Tax | (9,160) |
| 409100 | | | (9,160) |
| | 2204 | Income Tax | (2,217) |
| 409101 | | | (2,217) |
| 409200 | | | |
| 409201 | | | |
| 409300 | | | |
| | 2204 | Income Tax | 9,302 |
| 410100 | | | 9,302 |
| 410200 | | | |
| | 2204 | Income Tax | 1,865 |

**Regulatory Report for
BUSINESS_UNIT SJLP
Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|---------------------------------|---------|
| 411100 | | | 1,865 |
| 411200 | | | |
| 411400 | | | |
| 412000 | | | |
| 413000 | | | |
| 415000 | | | |
| 416000 | | | |
| | (None) | (None) | (2,372) |
| 417000 | | | (2,372) |
| | (None) | (None) | (227) |
| 1001 | | Labor Straight Time Non-Union | 527,361 |
| 1002 | | Lbr Straight Time Union | 14,150 |
| 1003 | | Bonus/Commissions | 2,314 |
| 1006 | | Labor Overtime Non-Union | 28 |
| 1091 | | Severence | 3,407 |
| 1099 | | Labor Other | 2 |
| 1200 | | Local Phone Service | 1 |
| 1201 | | Long Distance Costs | 4 |
| 1202 | | Cellular Phone Costs | 43 |
| 1203 | | Pagers | 4 |
| 1225 | | TeleConferencing | 27 |
| 1301 | | Software Costs/Maint/Licenses | 31 |
| 1304 | | Comp Wrkstn Hardware/Supp/Main | 1 |
| 1400 | | Ind Dues/Fees/Subscript Tax Ded | 2 |
| 1403 | | Office and Warehouse Supplies | 0 |
| 1404 | | Postage and Delivery | 7 |
| 1411 | | Printing Expenses | 1 |
| 1413 | | Co Dues/Fees/Subscript Tx Ded | 39 |
| 1419 | | MEALS for Bus Mtg - 100%Deduct | 72 |
| 1499 | | Other Office Expenses | 52 |
| 1600 | | Air Transportation | 60 |
| 1601 | | Rental Car Expense | 37 |
| 1602 | | Mileage Reimbursement | 215 |
| 1603 | | Parking Fees | 7 |
| 1604 | | MEALS - 50% Tax Deduct | 88 |
| 1605 | | Lodging | 138 |
| 1699 | | Other Travel | 11 |
| 1708 | | Education/Seminar/Training Exp | 115 |
| 1709 | | 401K Employer Share | (4) |
| 1713 | | Employee Gifts & Awards | 0 |
| 1724 | | Relocation Expenses | 192 |
| 1729 | | Benefits Great Pursuits | 121 |
| 1798 | | BENEFITS LOADINGS | 0 |
| 1799 | | Benefits Other | 0 |
| 1800 | | Legal Fees | 34 |
| 1809 | | Consulting Fees | 1,721 |

**Regulatory Report for
BUSINESS UNIT SJLP
Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------------|-----------|
| | 1899 | Other Outside Services | 10 |
| | 1903 | Handouts/Brochures/Collateral | 6 |
| | 1905 | Business Promotion | 1,116 |
| | 1906 | Promotional Entertainment | 59 |
| | 2499 | Other Contributions | 0 |
| | 2700 | Vehicles Fuel | 0 |
| | 3300 | Interview Expenses | 8 |
| | 9004 | Vehicle Loading | 81 |
| | 9005 | A&G Loading | (0) |
| | 9100 | Payroll Taxes Loading | 34,786 |
| | 9102 | Benefits Loading | 113,672 |
| | 9103 | COMPENSATED ABSENCES-LABOR | (507,517) |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | (217,226) |
| | 9106 | P/R Tax Loading-Incent Non-Un | (40) |
| | 9112 | Incentive Loading Non-Union | (665) |
| | 9113 | Incentive Loading- Union | 23 |
| | 9114 | P/R Tax Loading- Incent Union | 9 |
| | 9115 | Clearing 184001 FERC 922 | (0) |
| | 9116 | Clearing 184001 FERC 925 | (0) |
| | 9200 | FDC Load Corp Services | 16 |
| | 9201 | FDC Load HR ESF | 2 |
| | 9202 | FDC Load Telecom | 0 |
| | 9204 | FDC Load Network Services | 10 |
| | 9205 | FDC Load IT Assets | 4 |
| | 9211 | FDC ESF Alloc Load USU | 591 |
| | 9220 | FDC USU Alloc Load | 1,218 |
| | 417100 | | (23,782) |
| | 417199 | | |
| | (None) | (None) | (2,544) |
| | 418000 | | (2,544) |
| | 418001 | | |
| | 418002 | | |
| | 418003 | | |
| | 418100 | | |
| | 3099 | Other Interest | (368) |
| | 419000 | | (368) |
| | 419100 | | |
| | (None) | (None) | 1,164 |
| | 421000 | | 1,164 |
| | (None) | (None) | (874) |
| | 421100 | | (874) |
| | 1600 | Air Transportation | 444,751 |
| | 421200 | | 444,751 |
| | 425000 | | |
| | 1410 | Safety and Medical Supplies | 3 |

**Regulatory Report for
BUSINESS_UNIT SJLP
Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 3 |
| | 1499 | Other Office Expenses | 275 |
| | 1604 | MEALS - 50% Tax Deduct | 1 |
| | 1605 | Lodging | 1 |
| | 1606 | Entertainment | 1 |
| | 1708 | Education/Seminar/Training Exp | 81 |
| | 1905 | Business Promotion | 53 |
| | 1906 | Promotional Entertainment | 9 |
| | 2400 | Charitable Contributions | 12,172 |
| | 2402 | Social & Community Gifts | 3,711 |
| | 2499 | Other Contributions | 743 |
| 426100 | | | 17,052 |
| 426200 | | | |
| 426300 | | | |
| | 1001 | Labor Straight Time Non-Union | 84 |
| | 1203 | Pagers | 4 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 2 |
| | 1499 | Other Office Expenses | 173 |
| | 2401 | Political Contributions | 5,916 |
| | 2402 | Social & Community Gifts | 183 |
| | 2403 | Lobbying Contributions/Gifts | 1,666 |
| | 2499 | Other Contributions | 591 |
| | 3304 | Diversity Expenses | 14 |
| | 9102 | Benefits Loading | 18 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 11 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 5 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 426400 | | | 8,666 |
| | 1600 | Air Transportation | 0 |
| | 1602 | Mileage Reimbursement | 16 |
| | 1604 | MEALS - 50% Tax Deduct | 4 |
| | 1605 | Lodging | 36 |
| | 2502 | A/R Sales Program Fees | 17,118 |
| | 2599 | Other Financing Charges | 326 |
| 426500 | | | 17,500 |
| | 3099 | Other Interest | 9,742 |
| 427000 | | | 9,742 |
| 428000 | | | |
| 428100 | | | |
| 429000 | | | |
| | 3002 | Capital Charges | 944,190 |
| 430000 | | | 944,190 |
| | 3099 | Other Interest | 251,338 |
| 431000 | | | 251,338 |
| | 3000 | AFUDC | (812) |

**Regulatory Report for
 BUSINESS UNIT SJLP
 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------|----------|
| 432000 | | | (812) |
| 434000 | | | |
| 435000 | | | |
| 437000 | | | |
| 438000 | | | |
| 440000 | | | |
| 440001 | | | |
| 442000 | | | |
| 442001 | | | |
| 444000 | | | |
| 445000 | | | |
| 447000 | | | |
| 447010 | | | |
| 447030 | | | |
| 448000 | | | |
| 449000 | | | |
| 449100 | | | |
| | (None) | (None) | 0 |
| 450000 | | | 0 |
| 451000 | | | |
| 453000 | | | |
| | (None) | (None) | (40,753) |
| 454000 | | | (40,753) |
| | (None) | (None) | (1,419) |
| 456000 | | | (1,419) |
| 456001 | | | |
| 480000 | | | |
| 480001 | | | |
| 481000 | | | |
| 482000 | | | |
| 483000 | | | |
| 484000 | | | |
| | (None) | (None) | 0 |
| 487000 | | | 0 |
| 488000 | | | |
| 489000 | | | |
| 490000 | | | |
| 492000 | | | |
| 493000 | | | |
| | (None) | (None) | (22) |
| 495000 | | | (22) |
| 496000 | | | |

**Regulatory Report for
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 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1001 | Labor Straight Time Non-Union | 36,818 |
| | 1101 | Materials Purchased Storekeepr | 101 |
| | 1201 | Long Distance Costs | (27) |
| | 1202 | Cellular Phone Costs | 479 |
| | 1225 | TeleConferencing | 274 |
| | 1403 | Office and Warehouse Supplies | 1,215 |
| | 1404 | Postage and Delivery | 10 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 160 |
| | 1499 | Other Office Expenses | 86 |
| | 1600 | Air Transportation | 141 |
| | 1601 | Rental Car Expense | 26 |
| | 1602 | Mileage Reimbursement | 239 |
| | 1603 | Parking Fees | 2 |
| | 1604 | MEALS - 50% Tax Deduct | 618 |
| | 1605 | Lodging | 171 |
| | 1606 | Entertainment | 39 |
| | 1699 | Other Travel | 9 |
| | 1708 | Education/Seminar/Training Exp | 465 |
| | 1809 | Consulting Fees | 82 |
| | 1817 | Temp Employee Services | 2 |
| | 1819 | On-Line Service Fees | 399 |
| | 2700 | Vehicles Fuel | 14 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 5,287 |
| | 9112 | Incentive Loading Non-Union | 689 |
| | 9220 | FDC USU Alloc Load | 217 |
| | 500000 | | 47,517 |
| | 501000 | | |
| | 501030 | | |
| | 502000 | | |
| | 504100 | | |
| | 504200 | | |
| | 504300 | | |
| | 504400 | | |
| | 505000 | | |
| | 1404 | Postage and Delivery | 0 |
| | 1602 | Mileage Reimbursement | 5 |
| | 506000 | | 5 |
| | 507000 | | |
| | 1805 | Environmental Fees | 6 |
| | 509000 | | 6 |
| | 510000 | | |
| | 1101 | Materials Purchased Storekeepr | 16 |
| | 511000 | | 16 |
| | 512000 | | |
| | 513000 | | |

**Regulatory Report for
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Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| 514000 | | | |
| | 1000 | Labor Overtime Union | 65 |
| | 1001 | Labor Straight Time Non-Union | 8,310 |
| | 1002 | Lbr Straight Time Union | 131 |
| | 1199 | Other Materials | 4 |
| | 1201 | Long Distance Costs | 53 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 19 |
| | 1499 | Other Office Expenses | 544 |
| | 1601 | Rental Car Expense | 5 |
| | 1602 | Mileage Reimbursement | 59 |
| | 1604 | MEALS - 50% Tax Deduct | 72 |
| | 1605 | Lodging | 262 |
| | 1699 | Other Travel | 4 |
| | 1708 | Education/Seminar/Training Exp | 341 |
| | 1906 | Promotional Entertainment | 305 |
| | 2700 | Vehicles Fuel | 30 |
| | 2706 | Vehicle Maint & Repair - Labor | 2 |
| | 2901 | Retirements | (50) |
| | 3405 | Ground Transportation | 12 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 1,218 |
| | 9211 | FDC ESF Alloc Load USU | 45 |
| | 9220 | FDC USU Alloc Load | 183 |
| 546000 | | | 11,613 |
| 547000 | | | |
| 547030 | | | |
| | 1800 | Legal Fees | 16,828 |
| 548000 | | | 16,828 |
| | 1001 | Labor Straight Time Non-Union | 13,153 |
| | 1002 | Lbr Straight Time Union | 6 |
| | 1006 | Labor Overtime Non-Union | 20 |
| | 1201 | Long Distance Costs | 54 |
| | 1202 | Cellular Phone Costs | 19 |
| | 1203 | Pagers | 3 |
| | 1225 | TeleConferencing | 88 |
| | 1226 | Local Exchange Carrier Circuit | 16 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 7 |
| | 1404 | Postage and Delivery | 18 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 43 |
| | 1499 | Other Office Expenses | 81 |
| | 1602 | Mileage Reimbursement | 56 |
| | 1603 | Parking Fees | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 23 |
| | 1800 | Legal Fees | 3,024 |
| | 1804 | Computer Fees | 7,792 |
| | 1809 | Consulting Fees | 11,907 |
| | 1819 | On-Line Service Fees | 297 |

**Regulatory Report for
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Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1899 | Other Outside Services | 93 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 1,898 |
| | 9200 | FDC Load Corp Services | 10 |
| | 9201 | FDC Load HR ESF | 2 |
| | 9202 | FDC Load Telecom | 0 |
| | 9204 | FDC Load Network Services | 6 |
| | 9205 | FDC Load IT Assets | 2 |
| | 9210 | FDC ESF Alloc Load AEC | 18 |
| | 9211 | FDC ESF Alloc Load USU | 28 |
| | 9220 | FDC USU Alloc Load | 429 |
| 549000 | | | 39,095 |
| 550000 | | | |
| 551000 | | | |
| 552000 | | | |
| 553000 | | | |
| 554000 | | | |
| 555000 | | | |
| 555030 | | | |
| | 1001 | Labor Straight Time Non-Union | 215,744 |
| | 1002 | Lbr Straight Time Union | (1,327) |
| | 1006 | Labor Overtime Non-Union | 45 |
| | 1200 | Local Phone Service | 318 |
| | 1201 | Long Distance Costs | 212 |
| | 1202 | Cellular Phone Costs | 195 |
| | 1203 | Pagers | 125 |
| | 1205 | Data Communications | 265 |
| | 1230 | Cellular Data Costs | 3 |
| | 1403 | Office and Warehouse Supplies | 654 |
| | 1404 | Postage and Delivery | 2 |
| | 1407 | Equipment & Storage Rent/Lease | 166 |
| | 1411 | Printing Expenses | 184 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 387 |
| | 1499 | Other Office Expenses | 373 |
| | 1600 | Air Transportation | 1,010 |
| | 1601 | Rental Car Expense | 307 |
| | 1602 | Mileage Reimbursement | 570 |
| | 1603 | Parking Fees | 61 |
| | 1604 | MEALS - 50% Tax Deduct | 383 |
| | 1605 | Lodging | 877 |
| | 1606 | Entertainment | 27 |
| | 1699 | Other Travel | 18 |
| | 1708 | Education/Seminar/Training Exp | 1,093 |
| | 1819 | On-Line Service Fees | 6,834 |
| | 1825 | Contractor Payments-Equipment | 10,079 |
| | 1904 | Business Gifts | 118 |
| | 1906 | Promotional Entertainment | 153 |

**Regulatory Report for
BUSINESS UNIT SJLP**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|----------|
| | 2700 | Vehicles Fuel | 8 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 31,091 |
| | 9112 | Incentive Loading Non-Union | (6,446) |
| | 9210 | FDC ESF Alloc Load AEC | 19 |
| 556000 | | | 263,551 |
| | 1000 | Labor Overtime Union | 0 |
| | 1001 | Labor Straight Time Non-Union | 31,586 |
| | 1002 | Lbr Straight Time Union | 296 |
| | 1090 | Incentive | (20,037) |
| | 1091 | Severence | 19,874 |
| | 1099 | Labor Other | 1,864 |
| | 1201 | Long Distance Costs | 21 |
| | 1202 | Cellular Phone Costs | (9) |
| | 1203 | Pagers | 17 |
| | 1225 | TeleConferencing | 76 |
| | 1226 | Local Exchange Carrier Circuit | 65 |
| | 1301 | Software Costs/Maint/Licenses | 271 |
| | 1302 | PC Supplies and Maintenance | 70 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 80 |
| | 1403 | Office and Warehouse Supplies | 5 |
| | 1404 | Postage and Delivery | 25 |
| | 1410 | Safety and Medical Supplies | 41 |
| | 1411 | Printing Expenses | 138 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 66 |
| | 1499 | Other Office Expenses | 52 |
| | 1600 | Air Transportation | 338 |
| | 1601 | Rental Car Expense | 25 |
| | 1602 | Mileage Reimbursement | 99 |
| | 1603 | Parking Fees | 19 |
| | 1604 | MEALS - 50% Tax Deduct | 323 |
| | 1605 | Lodging | 240 |
| | 1606 | Entertainment | 79 |
| | 1699 | Other Travel | 5 |
| | 1800 | Legal Fees | 3,739 |
| | 1809 | Consulting Fees | 7,250 |
| | 1819 | On-Line Service Fees | 108 |
| | 1821 | Contr Payments - Labor | 361 |
| | 1899 | Other Outside Services | 676 |
| | 2700 | Vehicles Fuel | 4 |
| | 3099 | Other Interest | 7,801 |
| | 3405 | Ground Transportation | 9 |
| | 9100 | Payroll Taxes Loading | (1) |
| | 9102 | Benefits Loading | (2) |
| | 9103 | COMPENSATED ABSENCES-LABOR | 4,612 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | (0) |
| | 9112 | Incentive Loading Non-Union | (8,907) |
| | 9200 | FDC Load Corp Services | 38 |

**Regulatory Report for
BUSINESS_UNIT SJLP**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 9201 | FDC Load HR ESF | 6 |
| | 9202 | FDC Load Telecom | 0 |
| | 9204 | FDC Load Network Services | 23 |
| | 9205 | FDC Load IT Assets | 8 |
| | 9211 | FDC ESF Alloc Load USU | 108 |
| | 9220 | FDC USU Alloc Load | 641 |
| 557000 | | | 52,105 |
| | 1001 | Labor Straight Time Non-Union | 190 |
| | 1800 | Legal Fees | 127 |
| | 1805 | Environmental Fees | 1 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 24 |
| 560000 | | | 342 |
| | 1001 | Labor Straight Time Non-Union | 97,413 |
| | 1002 | Lbr Straight Time Union | 245 |
| | 1199 | Other Materials | 4 |
| | 1201 | Long Distance Costs | 28 |
| | 1202 | Cellular Phone Costs | 219 |
| | 1411 | Printing Expenses | 4 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 14 |
| | 1499 | Other Office Expenses | 572 |
| | 1600 | Air Transportation | 935 |
| | 1601 | Rental Car Expense | 342 |
| | 1602 | Mileage Reimbursement | 1,426 |
| | 1603 | Parking Fees | 41 |
| | 1604 | MEALS - 50% Tax Deduct | 314 |
| | 1605 | Lodging | 728 |
| | 1699 | Other Travel | 6 |
| | 1708 | Education/Seminar/Training Exp | 123 |
| | 1800 | Legal Fees | 515 |
| | 1819 | On-Line Service Fees | 3,689 |
| | 1899 | Other Outside Services | 2,289 |
| | 2700 | Vehicles Fuel | 6 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 12,516 |
| | 9112 | Incentive Loading Non-Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 47 |
| | 9220 | FDC USU Alloc Load | 67 |
| 561000 | | | 121,542 |
| 562000 | | | |
| | 1899 | Other Outside Services | 3,621 |
| 563000 | | | 3,621 |
| 564000 | | | |
| 565000 | | | |
| | 1001 | Labor Straight Time Non-Union | 51,279 |
| | 1002 | Lbr Straight Time Union | 113 |
| | 1003 | Bonus/Commissions | 147 |
| | 1006 | Labor Overtime Non-Union | 72 |

Regulatory Report for

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-------------------------|--------------------------------|---------------------------------|--------------|
| 1090 | Incentive | | (119) |
| 1091 | Severence | | 7,073 |
| 1099 | Labor Other | | 1,460 |
| 1100 | Materials Stores | | 1 |
| 1101 | Materials Purchased Storekeepr | | 1 |
| 1104 | Materials Small Equip & Tools | | 518 |
| 1199 | Other Materials | | 25 |
| 1200 | Local Phone Service | | 9 |
| 1201 | Long Distance Costs | | 254 |
| 1202 | Cellular Phone Costs | | 373 |
| 1203 | Pagers | | 130 |
| 1208 | Voice Tech Hardware Purch | | 2 |
| 1212 | Toll Free, Dedicated | | 456 |
| 1213 | Toll Free, Switched | | 3 |
| 1217 | Long Distance, Dedicated | | 85 |
| 1218 | Long Distance, Switched | | 72 |
| 1225 | TeleConferencing | | 267 |
| 1226 | Local Exchange Carrier Circuit | | 15 |
| 1299 | Other Communication Costs | | (148) |
| 1301 | Software Costs/Maint/Licenses | | 25 |
| 1302 | PC Supplies and Maintenance | | 3 |
| 1304 | Comp Wrkstn Hardware/Supp/Main | | 63 |
| 1402 | Maps Charts and Logs | | 1 |
| 1403 | Office and Warehouse Supplies | | 452 |
| 1404 | Postage and Delivery | | 159 |
| 1405 | Utilities | | 18 |
| 1406 | Janitorial Service | | 1,107 |
| 1410 | Safety and Medical Supplies | | 1 |
| 1411 | Printing Expenses | | 165 |
| 1416 | Economic Development Costs | | 24 |
| 1419 | MEALS for Bus Mtg - 100%Deduct | | 87 |
| 1499 | Other Office Expenses | | 258 |
| 1600 | Air Transportation | | 421 |
| 1601 | Rental Car Expense | | 195 |
| 1602 | Mileage Reimbursement | | 1,005 |
| 1603 | Parking Fees | | 40 |
| 1604 | MEALS - 50% Tax Deduct | | 798 |
| 1605 | Lodging | | 562 |
| 1606 | Entertainment | | 45 |
| 1607 | Entertain Customers Europe | | 0 |
| 1698 | Unused Airline Ticket Refunds | | (1) |
| 1699 | Other Travel | | 32 |
| 1708 | Education/Seminar/Training Exp | | 487 |
| 1800 | Legal Fees | | 6,257 |
| 1801 | Accounting Services | | 46 |
| 1809 | Consulting Fees | | 544 |
| 1817 | Temp Employee Services | | 100 |

**Regulatory Report for
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 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1819 | On-Line Service Fees | 18 |
| | 1824 | 3rd Party Insurance Admin | 1 |
| | 1899 | Other Outside Services | 400 |
| | 2700 | Vehicles Fuel | 3 |
| | 2799 | Vehicles Other | 0 |
| | 3300 | Interview Expenses | 1 |
| | 3301 | Outplacement Services | 0 |
| | 3405 | Ground Transportation | 4 |
| | 9004 | Vehicle Loading | 20 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 6,884 |
| | 9112 | Incentive Loading Non-Union | (512) |
| | 9113 | Incentive Loading- Union | 0 |
| | 9200 | FDC Load Corp Services | 2 |
| | 9201 | FDC Load HR ESF | 0 |
| | 9202 | FDC Load Telecom | 0 |
| | 9203 | FDC Load End User Support | 2 |
| | 9204 | FDC Load Network Services | 2 |
| | 9205 | FDC Load IT Assets | 1 |
| | 9211 | FDC ESF Alloc Load USU | 22 |
| | 9220 | FDC USU Alloc Load | 30 |
| 566000 | | | 81,859 |
| | 1407 | Equipment & Storage Rent/Lease | 2,650 |
| | 2704 | Vehicles Rent and Leases | 4 |
| 567000 | | | 2,654 |
| | 1001 | Labor Straight Time Non-Union | 3,387 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 434 |
| | 9112 | Incentive Loading Non-Union | (0) |
| 568000 | | | 3,821 |
| 569000 | | | |
| | 1001 | Labor Straight Time Non-Union | 3,028 |
| | 1202 | Cellular Phone Costs | 29 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 1 |
| | 1499 | Other Office Expenses | 8 |
| | 1600 | Air Transportation | 530 |
| | 1601 | Rental Car Expense | 3 |
| | 1602 | Mileage Reimbursement | 110 |
| | 1603 | Parking Fees | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 129 |
| | 1605 | Lodging | 239 |
| | 1699 | Other Travel | 3 |
| | 1815 | Constr Fee/Contractor Pymts | 52 |
| | 2700 | Vehicles Fuel | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 388 |
| | 9112 | Incentive Loading Non-Union | (0) |
| 570000 | | | 4,521 |
| | 1001 | Labor Straight Time Non-Union | 1,274 |

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Statement of Allocated Charges by Income Statement Accounts by Resource
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| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1106 | Purchase Land/Land Rights | 2 |
| | 1201 | Long Distance Costs | (4) |
| | 1202 | Cellular Phone Costs | 13 |
| | 1203 | Pagers | 0 |
| | 1499 | Other Office Expenses | 6 |
| | 1601 | Rental Car Expense | 1 |
| | 1602 | Mileage Reimbursement | 44 |
| | 1603 | Parking Fees | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 20 |
| | 1605 | Lodging | 8 |
| | 1699 | Other Travel | (1) |
| | 1814 | Tree Trimming Fees | 17 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 163 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 571000 | | | 1,543 |
| 572000 | | | |
| | 1001 | Labor Straight Time Non-Union | 2,235 |
| | 1106 | Purchase Land/Land Rights | 186 |
| | 1202 | Cellular Phone Costs | 12 |
| | 1301 | Software Costs/Maint/Licenses | 1 |
| | 1403 | Office and Warehouse Supplies | 611 |
| | 1404 | Postage and Delivery | 49 |
| | 1405 | Utilities | 142 |
| | 1406 | Janitorial Service | 1,674 |
| | 1408 | Office and Equip Repair/Maint | 156 |
| | 1411 | Printing Expenses | 0 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 0 |
| | 1499 | Other Office Expenses | 359 |
| | 1600 | Air Transportation | 11 |
| | 1601 | Rental Car Expense | 1 |
| | 1602 | Mileage Reimbursement | 68 |
| | 1603 | Parking Fees | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 40 |
| | 1605 | Lodging | 45 |
| | 1699 | Other Travel | 1 |
| | 1809 | Consulting Fees | 6 |
| | 1899 | Other Outside Services | 5,057 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 294 |
| | 9112 | Incentive Loading Non-Union | (0) |
| | 9211 | FDC ESF Alloc Load USU | 60 |
| | 9220 | FDC USU Alloc Load | 86 |
| 573000 | | | 11,094 |
| | 1001 | Labor Straight Time Non-Union | 18,159 |
| | 1002 | Lbr Straight Time Union | 205 |
| | 1006 | Labor Overtime Non-Union | 14 |
| | 1201 | Long Distance Costs | 53 |
| | 1202 | Cellular Phone Costs | 137 |

**Regulatory Report for
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Statement of Allocated Charges by Income Statement Accounts by Resource
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| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1301 | Software Costs/Maint/Licenses | 3 |
| | 1403 | Office and Warehouse Supplies | 9 |
| | 1404 | Postage and Delivery | 14 |
| | 1411 | Printing Expenses | 25 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 5 |
| | 1499 | Other Office Expenses | 28 |
| | 1601 | Rental Car Expense | 60 |
| | 1602 | Mileage Reimbursement | 311 |
| | 1604 | MEALS - 50% Tax Deduct | 127 |
| | 1605 | Lodging | 82 |
| | 1699 | Other Travel | 2 |
| | 1724 | Relocation Expenses | 80 |
| | 1800 | Legal Fees | 927 |
| | 1805 | Environmental Fees | 7 |
| | 1817 | Temp Employee Services | 34 |
| | 1899 | Other Outside Services | 36 |
| | 1905 | Business Promotion | 0 |
| | 1906 | Promotional Entertainment | 18 |
| | 2700 | Vehicles Fuel | 4 |
| | 9004 | Vehicle Loading | 2 |
| | 9102 | Benefits Loading | 125 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 2,112 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 33 |
| | 9112 | Incentive Loading Non-Union | (243) |
| | 9113 | Incentive Loading- Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 5 |
| | 9220 | FDC USU Alloc Load | 7 |
| 580000 | | | 22,382 |
| | 1000 | Labor Overtime Union | 230 |
| | 1001 | Labor Straight Time Non-Union | 19,185 |
| | 1002 | Lbr Straight Time Union | 4,115 |
| | 1096 | Labor Callout Union | 18 |
| | 1817 | Temp Employee Services | 678 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 3,112 |
| | 9112 | Incentive Loading Non-Union | (0) |
| | 9211 | FDC ESF Alloc Load USU | 836 |
| | 9220 | FDC USU Alloc Load | 1,190 |
| 581000 | | | 29,363 |
| 582000 | | | |
| | 1001 | Labor Straight Time Non-Union | 3,862 |
| | 1201 | Long Distance Costs | 9 |
| | 1202 | Cellular Phone Costs | 18 |
| | 1602 | Mileage Reimbursement | 5 |
| | 1604 | MEALS - 50% Tax Deduct | 5 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 494 |
| 583000 | | | 4,394 |
| | 1404 | Postage and Delivery | 0 |

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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1815 | Constr Fee/Contractor Pymts | 23 |
| | 1899 | Other Outside Services | 20 |
| 584000 | | | 44 |
| 585000 | | | |
| | 1000 | Labor Overtime Union | 93 |
| | 1002 | Lbr Straight Time Union | 264 |
| | 1101 | Materials Purchased Storekeepr | 2,732 |
| | 1199 | Other Materials | 140 |
| | 1202 | Cellular Phone Costs | 162 |
| | 1230 | Cellular Data Costs | 4 |
| | 1604 | MEALS - 50% Tax Deduct | 14 |
| | 9004 | Vehicle Loading | 52 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 46 |
| | 9113 | Incentive Loading- Union | 0 |
| 586000 | | | 3,507 |
| | 1006 | Labor Overtime Non-Union | 24 |
| | 1101 | Materials Purchased Storekeepr | 119 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 3 |
| 587000 | | | 146 |
| | 1000 | Labor Overtime Union | 96 |
| | 1001 | Labor Straight Time Non-Union | 174,656 |
| | 1002 | Lbr Straight Time Union | 5,153 |
| | 1003 | Bonus/Commissions | 1,453 |
| | 1006 | Labor Overtime Non-Union | 1,942 |
| | 1090 | Incentive | (773) |
| | 1091 | Severence | 85,297 |
| | 1096 | Labor Callout Union | 7 |
| | 1097 | Labor Callout Non-Union | 47 |
| | 1099 | Labor Other | 4,551 |
| | 1100 | Materials Stores | 18 |
| | 1101 | Materials Purchased Storekeepr | 785 |
| | 1106 | Purchase Land/Land Rights | 209 |
| | 1199 | Other Materials | 84 |
| | 1200 | Local Phone Service | 262 |
| | 1201 | Long Distance Costs | 8,017 |
| | 1202 | Cellular Phone Costs | 565 |
| | 1203 | Pagers | 502 |
| | 1204 | Phone System Maintenance | 9,064 |
| | 1207 | Radio Equipment Maintenance | 38 |
| | 1208 | Voice Tech Hardware Purch | 1,105 |
| | 1212 | Toll Free, Dedicated | 46,798 |
| | 1213 | Toll Free, Switched | 190 |
| | 1217 | Long Distance, Dedicated | 7,065 |
| | 1218 | Long Distance, Switched | 4,458 |
| | 1223 | Voice Networking | 2,815 |
| | 1225 | TeleConferencing | 2,291 |
| | 1226 | Local Exchange Carrier Circuit | 6,782 |

**Regulatory Report for
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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1299 | Other Communication Costs | (1,105) |
| | 1301 | Software Costs/Maint/Licenses | 468 |
| | 1302 | PC Supplies and Maintenance | 68 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 558 |
| | 1399 | Other IT Costs | 198 |
| | 1402 | Maps Charts and Logs | 1 |
| | 1403 | Office and Warehouse Supplies | 437 |
| | 1404 | Postage and Delivery | 552 |
| | 1406 | Janitorial Service | 0 |
| | 1408 | Office and Equip Repair/Maint | 44 |
| | 1410 | Safety and Medical Supplies | 4 |
| | 1411 | Printing Expenses | 46,612 |
| | 1416 | Economic Development Costs | 180 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 742 |
| | 1420 | Corporate Assoc Memberships | 3 |
| | 1499 | Other Office Expenses | 2,635 |
| | 1600 | Air Transportation | 1,855 |
| | 1601 | Rental Car Expense | 771 |
| | 1602 | Mileage Reimbursement | 2,202 |
| | 1603 | Parking Fees | 82 |
| | 1604 | MEALS - 50% Tax Deduct | 2,421 |
| | 1605 | Lodging | 2,146 |
| | 1606 | Entertainment | 189 |
| | 1607 | Entertain Customers Europe | 1 |
| | 1698 | Unused Airline Ticket Refunds | (11) |
| | 1699 | Other Travel | 214 |
| | 1708 | Education/Seminar/Training Exp | 2,001 |
| | 1800 | Legal Fees | 44,050 |
| | 1801 | Accounting Services | 261 |
| | 1808 | Engineering Fees | 27 |
| | 1809 | Consulting Fees | 6,903 |
| | 1810 | Benefit/Payroll Admin Fees | 77 |
| | 1817 | Temp Employee Services | 9,764 |
| | 1819 | On-Line Service Fees | 134 |
| | 1821 | Contr Payments - Labor | 61 |
| | 1822 | Contr Payments - Materials | 44 |
| | 1824 | 3rd Party Insurance Admin | 4 |
| | 1899 | Other Outside Services | 2,579 |
| | 2700 | Vehicles Fuel | 13 |
| | 2799 | Vehicles Other | 3 |
| | 3300 | Interview Expenses | 200 |
| | 3301 | Outplacement Services | 0 |
| | 3302 | Job Placement Advertising | 29 |
| | 3307 | Search Firm Agency Fees | 29 |
| | 3399 | Other Personnel Services | 30 |
| | 3405 | Ground Transportation | 50 |
| | 9004 | Vehicle Loading | 370 |

**Regulatory Report for
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 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 9100 | Payroll Taxes Loading | 2 |
| | 9102 | Benefits Loading | 6 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 25,517 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 1 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 0 |
| | 9112 | Incentive Loading Non-Union | (3,692) |
| | 9113 | Incentive Loading- Union | 6 |
| | 9200 | FDC Load Corp Services | 139 |
| | 9201 | FDC Load HR ESF | 21 |
| | 9202 | FDC Load Telecom | 1 |
| | 9203 | FDC Load End User Support | 50 |
| | 9204 | FDC Load Network Services | 85 |
| | 9205 | FDC Load IT Assets | 31 |
| | 9211 | FDC ESF Alloc Load USU | 181 |
| | 9220 | FDC USU Alloc Load | 251 |
| 588000 | | | 513,972 |
| | 1206 | Commun Equip Rent and Leases | 19 |
| | 2704 | Vehicles Rent and Leases | 31 |
| 589000 | | | 50 |
| 590000 | | | |
| | 1002 | Lbr Straight Time Union | 1 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 0 |
| 591000 | | | 1 |
| | 1001 | Labor Straight Time Non-Union | 3,242 |
| | 1202 | Cellular Phone Costs | 45 |
| | 1203 | Pagers | 40 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 1 |
| | 1499 | Other Office Expenses | 4 |
| | 1600 | Air Transportation | 339 |
| | 1601 | Rental Car Expense | 54 |
| | 1602 | Mileage Reimbursement | 125 |
| | 1603 | Parking Fees | 3 |
| | 1604 | MEALS - 50% Tax Deduct | 158 |
| | 1605 | Lodging | 277 |
| | 1699 | Other Travel | 3 |
| | 1899 | Other Outside Services | 559 |
| | 2700 | Vehicles Fuel | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 415 |
| | 9112 | Incentive Loading Non-Union | 34 |
| 592000 | | | 5,298 |
| | 1001 | Labor Straight Time Non-Union | 6,119 |
| | 1104 | Materials Small Equip & Tools | 15 |
| | 1106 | Purchase Land/Land Rights | 131 |
| | 1201 | Long Distance Costs | (36) |
| | 1202 | Cellular Phone Costs | 100 |
| | 1203 | Pagers | (21) |

**Regulatory Report for
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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1403 | Office and Warehouse Supplies | 7 |
| | 1499 | Other Office Expenses | 41 |
| | 1601 | Rental Car Expense | 4 |
| | 1602 | Mileage Reimbursement | 304 |
| | 1603 | Parking Fees | 7 |
| | 1604 | MEALS - 50% Tax Deduct | 154 |
| | 1605 | Lodging | 52 |
| | 1699 | Other Travel | (4) |
| | 1814 | Tree Trimming Fees | 2,612 |
| | 1815 | Constr Fee/Contractor Pymts | 58 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 783 |
| | 9112 | Incentive Loading Non-Union | (0) |
| 593000 | | | 10,326 |
| | 1200 | Local Phone Service | 3 |
| | 1404 | Postage and Delivery | (1) |
| 594000 | | | 2 |
| 595000 | | | |
| 596000 | | | |
| | 1000 | Labor Overtime Union | 42 |
| | 1002 | Lbr Straight Time Union | 1,927 |
| | 1101 | Materials Purchased Storekeepr | 287 |
| | 1821 | Contr Payments - Labor | 4,256 |
| | 1822 | Contr Payments - Materials | 82 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 252 |
| | 9113 | Incentive Loading- Union | 4 |
| 597000 | | | 6,850 |
| | 1001 | Labor Straight Time Non-Union | 5,473 |
| | 1101 | Materials Purchased Storekeepr | 130 |
| | 1106 | Purchase Land/Land Rights | 4 |
| | 1301 | Software Costs/Maint/Licenses | 8 |
| | 1402 | Maps Charts and Logs | 23 |
| | 1403 | Office and Warehouse Supplies | 63 |
| | 1408 | Office and Equip Repair/Maint | 1,026 |
| | 1411 | Printing Expenses | 3 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 3 |
| | 1499 | Other Office Expenses | 5 |
| | 1600 | Air Transportation | 84 |
| | 1601 | Rental Car Expense | 5 |
| | 1602 | Mileage Reimbursement | 234 |
| | 1603 | Parking Fees | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 95 |
| | 1605 | Lodging | 252 |
| | 1699 | Other Travel | 8 |
| | 1809 | Consulting Fees | 45 |
| | 1822 | Contr Payments - Materials | 1,470 |
| | 1825 | Contractor Payments-Equipment | 8,922 |

**Regulatory Report for
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 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-----------------------------|--------|
| | 9103 | COMPENSATED ABSENCES-LABOR | 701 |
| | 9112 | Incentive Loading Non-Union | 9 |
| 598000 | | | 18,563 |
| 717000 | | | |
| 728000 | | | |
| 728001 | | | |
| 730100 | | | |
| 730200 | | | |
| 730300 | | | |
| 735000 | | | |
| 736000 | | | |
| 742000 | | | |
| | 1805 | Environmental Fees | 1 |
| 750000 | | | 1 |
| 752000 | | | |
| 753000 | | | |
| 754000 | | | |
| 755000 | | | |
| 756000 | | | |
| 757000 | | | |
| | 9112 | Incentive Loading Non-Union | (1) |
| 759000 | | | (1) |
| 760000 | | | |
| 760100 | | | |
| 761000 | | | |
| 763000 | | | |
| 764000 | | | |
| 765000 | | | |
| 766000 | | | |
| 767000 | | | |
| 769000 | | | |
| 771000 | | | |
| 773000 | | | |
| 774000 | | | |
| 775000 | | | |
| 776000 | | | |
| 783000 | | | |
| 785000 | | | |
| 789000 | | | |
| 791000 | | | |
| 800000 | | | |
| 800100 | | | |

**Regulatory Report for
 BUSINESS_UNIT SJLP
 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|-------------------------------|-------|
| 801000 | | | |
| 803000 | | | |
| 804000 | | | 0 |
| 805000 | | | |
| 805100 | | | |
| 805200 | | | |
| 806000 | | | |
| 807000 | | | |
| 808000 | | | |
| 808100 | | | |
| 808200 | | | |
| 810000 | (None) | (None) | (20) |
| 812000 | | | (20) |
| | 1001 | Labor Straight Time Non-Union | (1) |
| | 9100 | Payroll Taxes Loading | (0) |
| | 9102 | Benefits Loading | (0) |
| | 9103 | COMPENSATED ABSENCES-LABOR | (0) |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | (0) |
| 813000 | | | (1) |
| 814000 | | | |
| 815000 | | | |
| 816000 | | | |
| 817000 | | | |
| 818000 | | | |
| 819000 | | | |
| 820000 | | | |
| 821000 | | | |
| 823000 | | | |
| 824000 | | | |
| 826000 | | | |
| 830000 | | | |
| 831000 | | | |
| 832000 | | | |
| 833000 | | | |
| 834000 | | | |
| 835000 | | | |
| 836000 | | | |
| 837000 | | | |
| 850000 | | | |
| 851000 | | | |
| 852000 | | | |

**Regulatory Report for
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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-------|
| 853000 | | | |
| 854000 | | | |
| 855000 | | | |
| 856000 | | | |
| 857000 | | | |
| 858000 | | | |
| | 1001 | Labor Straight Time Non-Union | 220 |
| | 1203 | Pagers | 11 |
| | 1404 | Postage and Delivery | 3 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 28 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 859000 | | | 262 |
| 860000 | | | |
| 861000 | | | |
| 862000 | | | |
| 863000 | | | |
| 864000 | | | |
| | 9004 | Vehicle Loading | 10 |
| 865000 | | | 10 |
| 866000 | | | |
| 867000 | | | |
| 868000 | | | |
| | 1001 | Labor Straight Time Non-Union | 4,147 |
| | 1006 | Labor Overtime Non-Union | 18 |
| | 1104 | Materials Small Equip & Tools | 2 |
| | 1199 | Other Materials | 46 |
| | 1201 | Long Distance Costs | 1 |
| | 1202 | Cellular Phone Costs | 10 |
| | 1301 | Software Costs/Maint/Licenses | 0 |
| | 1402 | Maps Charts and Logs | 5 |
| | 1403 | Office and Warehouse Supplies | 21 |
| | 1404 | Postage and Delivery | 2 |
| | 1405 | Utilities | 6 |
| | 1406 | Janitorial Service | 2 |
| | 1409 | Security Expenses | 1 |
| | 1411 | Printing Expenses | 314 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 1 |
| | 1499 | Other Office Expenses | 41 |
| | 1600 | Air Transportation | 34 |
| | 1601 | Rental Car Expense | 13 |
| | 1602 | Mileage Reimbursement | 239 |
| | 1603 | Parking Fees | 2 |
| | 1604 | MEALS - 50% Tax Deduct | 86 |
| | 1605 | Lodging | 86 |
| | 1699 | Other Travel | 5 |

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Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-------|
| | 1708 | Education/Seminar/Training Exp | 34 |
| | 1724 | Relocation Expenses | 6 |
| | 1800 | Legal Fees | 19 |
| | 1808 | Engineering Fees | 15 |
| | 1817 | Temp Employee Services | 3 |
| | 1899 | Other Outside Services | 0 |
| | 1905 | Business Promotion | 0 |
| | 2700 | Vehicles Fuel | 1 |
| | 9004 | Vehicle Loading | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 524 |
| | 9112 | Incentive Loading Non-Union | 42 |
| | 9211 | FDC ESF Alloc Load USU | 4 |
| | 9220 | FDC USU Alloc Load | 6 |
| 870000 | | | 5,736 |
| | 1408 | Office and Equip Repair/Maint | 3 |
| | 1499 | Other Office Expenses | 0 |
| | 1600 | Air Transportation | 5 |
| | 1601 | Rental Car Expense | 1 |
| | 1602 | Mileage Reimbursement | 1 |
| | 1603 | Parking Fees | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 1 |
| | 1605 | Lodging | 2 |
| 871000 | | | 13 |
| 872000 | | | |
| 873000 | | | |
| | 1001 | Labor Straight Time Non-Union | 2 |
| | 1104 | Materials Small Equip & Tools | 0 |
| | 1199 | Other Materials | 13 |
| | 1404 | Postage and Delivery | 0 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 0 |
| | 1899 | Other Outside Services | 20 |
| | 9004 | Vehicle Loading | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 0 |
| | 9211 | FDC ESF Alloc Load USU | 0 |
| | 9220 | FDC USU Alloc Load | 0 |
| 874000 | | | 37 |
| 875000 | | | |
| 876000 | | | |
| 877000 | | | |
| | 1230 | Cellular Data Costs | 0 |
| 878000 | | | 0 |
| | 1006 | Labor Overtime Non-Union | 2 |
| | 1094 | Labor Standby Union | 7 |
| | 1095 | Labor Standby Non-Union | 3 |
| | 1104 | Materials Small Equip & Tools | 2 |

**Regulatory Report for
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Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 9103 | COMPENSATED ABSENCES-LABOR | 0 |
| | 879000 | | 16 |
| | (None) | (None) | 20 |
| | 1000 | Labor Overtime Union | 11 |
| | 1001 | Labor Straight Time Non-Union | 21,870 |
| | 1002 | Lbr Straight Time Union | 252 |
| | 1003 | Bonus/Commissions | 124 |
| | 1006 | Labor Overtime Non-Union | 256 |
| | 1090 | Incentive | (80) |
| | 1091 | Severence | 12,853 |
| | 1096 | Labor Callout Union | 1 |
| | 1097 | Labor Callout Non-Union | 5 |
| | 1099 | Labor Other | 456 |
| | 1100 | Materials Stores | 2 |
| | 1101 | Materials Purchased Storekeepr | 1 |
| | 1109 | Purchase Other Assets | 10 |
| | 1199 | Other Materials | 5 |
| | 1200 | Local Phone Service | 23 |
| | 1201 | Long Distance Costs | 792 |
| | 1202 | Cellular Phone Costs | 34 |
| | 1203 | Pagers | 39 |
| | 1204 | Phone System Maintenance | 880 |
| | 1208 | Voice Tech Hardware Purch | 109 |
| | 1212 | Toll Free, Dedicated | 4,588 |
| | 1213 | Toll Free, Switched | 19 |
| | 1217 | Long Distance, Dedicated | 692 |
| | 1218 | Long Distance, Switched | 423 |
| | 1223 | Voice Networking | 275 |
| | 1225 | TeleConferencing | 177 |
| | 1226 | Local Exchange Carrier Circuit | 664 |
| | 1299 | Other Communication Costs | (104) |
| | 1301 | Software Costs/Maint/Licenses | 69 |
| | 1302 | PC Supplies and Maintenance | 7 |
| | 1304 | Comp Wrkstn Hardware/Supp/Main | 78 |
| | 1399 | Other IT Costs | 20 |
| | 1402 | Maps Charts and Logs | 1 |
| | 1403 | Office and Warehouse Supplies | 23 |
| | 1404 | Postage and Delivery | 114 |
| | 1405 | Utilities | 1 |
| | 1406 | Janitorial Service | 0 |
| | 1408 | Office and Equip Repair/Maint | 3 |
| | 1410 | Safety and Medical Supplies | 11 |
| | 1411 | Printing Expenses | 4,506 |
| | 1416 | Economic Development Costs | 39 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 83 |
| | 1420 | Corporate Assoc Memberships | 0 |
| | 1499 | Other Office Expenses | 276 |

**Regulatory Report for
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| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1600 | Air Transportation | 253 |
| | 1601 | Rental Car Expense | 124 |
| | 1602 | Mileage Reimbursement | 568 |
| | 1603 | Parking Fees | 11 |
| | 1604 | MEALS - 50% Tax Deduct | 415 |
| | 1605 | Lodging | 610 |
| | 1606 | Entertainment | 40 |
| | 1607 | Entertain Customers Europe | 0 |
| | 1698 | Unused Airline Ticket Refunds | (2) |
| | 1699 | Other Travel | 21 |
| | 1701 | Uniforms | 2 |
| | 1708 | Education/Seminar/Training Exp | 339 |
| | 1800 | Legal Fees | 5,248 |
| | 1801 | Accounting Services | 53 |
| | 1808 | Engineering Fees | 3 |
| | 1809 | Consulting Fees | 908 |
| | 1810 | Benefit/Payroll Admin Fees | 8 |
| | 1817 | Temp Employee Services | 1,005 |
| | 1819 | On-Line Service Fees | 29 |
| | 1824 | 3rd Party Insurance Admin | 0 |
| | 1899 | Other Outside Services | 453 |
| | 2700 | Vehicles Fuel | 11 |
| | 2703 | Vehicles Licensing | 1 |
| | 2799 | Vehicles Other | 0 |
| | 3300 | Interview Expenses | 19 |
| | 3301 | Outplacement Services | 0 |
| | 3302 | Job Placement Advertising | 3 |
| | 3307 | Search Firm Agency Fees | 3 |
| | 3405 | Ground Transportation | 5 |
| | 9004 | Vehicle Loading | 191 |
| | 9100 | Payroll Taxes Loading | 0 |
| | 9102 | Benefits Loading | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 3,297 |
| | 9104 | COMPENSATED ABSENCES-BENEFITS | 0 |
| | 9106 | P/R Tax Loading-Incent Non-Un | 0 |
| | 9112 | Incentive Loading Non-Union | (161) |
| | 9113 | Incentive Loading- Union | 0 |
| | 9200 | FDC Load Corp Services | 14 |
| | 9201 | FDC Load HR ESF | 2 |
| | 9202 | FDC Load Telecom | 0 |
| | 9203 | FDC Load End User Support | 5 |
| | 9204 | FDC Load Network Services | 8 |
| | 9205 | FDC Load IT Assets | 3 |
| | 9211 | FDC ESF Alloc Load USU | 40 |
| | 9220 | FDC USU Alloc Load | 55 |
| 880000 | | | 63,209 |
| | 1206 | Commun Equip Rent and Leases | 2 |

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**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-------|
| | 1407 | Equipment & Storage Rent/Lease | 69 |
| | 2704 | Vehicles Rent and Leases | 12 |
| 881000 | | | 83 |
| 885000 | | | |
| | 1002 | Lbr Straight Time Union | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 0 |
| 886000 | | | 0 |
| | 1001 | Labor Straight Time Non-Union | 284 |
| | 1109 | Purchase Other Assets | 1 |
| | 1200 | Local Phone Service | 0 |
| | 1201 | Long Distance Costs | 2 |
| | 1202 | Cellular Phone Costs | 3 |
| | 1403 | Office and Warehouse Supplies | 0 |
| | 1404 | Postage and Delivery | 0 |
| | 1499 | Other Office Expenses | 2 |
| | 1600 | Air Transportation | 6 |
| | 1602 | Mileage Reimbursement | 28 |
| | 1603 | Parking Fees | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 5 |
| | 1605 | Lodging | 11 |
| | 1699 | Other Travel | 0 |
| | 1708 | Education/Seminar/Training Exp | 4 |
| | 1899 | Other Outside Services | 5 |
| | 2799 | Vehicles Other | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 36 |
| | 9112 | Incentive Loading Non-Union | 0 |
| 887000 | | | 390 |
| 888000 | | | |
| | 1000 | Labor Overtime Union | 5 |
| | 1001 | Labor Straight Time Non-Union | 840 |
| | 1002 | Lbr Straight Time Union | 186 |
| | 1006 | Labor Overtime Non-Union | 60 |
| | 1096 | Labor Callout Union | 1 |
| | 1097 | Labor Callout Non-Union | 1 |
| | 1099 | Labor Other | 0 |
| | 1199 | Other Materials | 5 |
| | 1201 | Long Distance Costs | 0 |
| | 1404 | Postage and Delivery | 0 |
| | 1499 | Other Office Expenses | 0 |
| | 1602 | Mileage Reimbursement | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 38 |
| | 1605 | Lodging | 90 |
| | 2700 | Vehicles Fuel | 1 |
| | 2799 | Vehicles Other | 0 |
| | 9004 | Vehicle Loading | 398 |

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| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|-------|
| | 9103 | COMPENSATED ABSENCES-LABOR | 140 |
| | 9112 | Incentive Loading Non-Union | (6) |
| | 9113 | Incentive Loading- Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 8 |
| | 9220 | FDC USU Alloc Load | 12 |
| | 889000 | | 1,780 |
| | 1000 | Labor Overtime Union | 9 |
| | 1001 | Labor Straight Time Non-Union | 690 |
| | 1002 | Lbr Straight Time Union | 256 |
| | 1006 | Labor Overtime Non-Union | 6 |
| | 1099 | Labor Other | 0 |
| | 1101 | Materials Purchased Storekeepr | 29 |
| | 1199 | Other Materials | 1 |
| | 1499 | Other Office Expenses | 0 |
| | 1602 | Mileage Reimbursement | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 23 |
| | 1605 | Lodging | 32 |
| | 2703 | Vehicles Licensing | 0 |
| | 2799 | Vehicles Other | 0 |
| | 9004 | Vehicle Loading | 321 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 123 |
| | 9112 | Incentive Loading Non-Union | (20) |
| | 9113 | Incentive Loading- Union | (1) |
| | 9211 | FDC ESF Alloc Load USU | 2 |
| | 9220 | FDC USU Alloc Load | 3 |
| | 890000 | | 1,477 |
| | 1000 | Labor Overtime Union | 8 |
| | 1001 | Labor Straight Time Non-Union | 389 |
| | 1002 | Lbr Straight Time Union | 114 |
| | 1006 | Labor Overtime Non-Union | 6 |
| | 1099 | Labor Other | 0 |
| | 1101 | Materials Purchased Storekeepr | 5 |
| | 1104 | Materials Small Equip & Tools | 11 |
| | 1406 | Janitorial Service | 0 |
| | 1602 | Mileage Reimbursement | 0 |
| | 1604 | MEALS - 50% Tax Deduct | 5 |
| | 1605 | Lodging | 6 |
| | 1899 | Other Outside Services | 28 |
| | 9004 | Vehicle Loading | 110 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 66 |
| | 9112 | Incentive Loading Non-Union | (8) |
| | 9113 | Incentive Loading- Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 3 |
| | 9220 | FDC USU Alloc Load | 5 |
| | 891000 | | 749 |
| | 892000 | | |
| | 1000 | Labor Overtime Union | 1 |

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Statement of Allocated Charges by Income Statement Accounts by Resource

For the 12 months ended December 31, 2002

| Ferc Account | GL Resource | Resource Description | Total |
|-------------------------|------------------------|---------------------------------|--------------|
| | 1001 | Labor Straight Time Non-Union | 3,589 |
| | 1002 | Lbr Straight Time Union | 116 |
| | 1006 | Labor Overtime Non-Union | 48 |
| | 1096 | Labor Callout Union | 1 |
| | 1101 | Materials Purchased Storekeepr | 87 |
| | 1199 | Other Materials | 827 |
| | 1201 | Long Distance Costs | 0 |
| | 1202 | Cellular Phone Costs | 92 |
| | 1203 | Pagers | 8 |
| | 1402 | Maps Charts and Logs | 1 |
| | 1403 | Office and Warehouse Supplies | 0 |
| | 1404 | Postage and Delivery | 1 |
| | 1405 | Utilities | 132 |
| | 1406 | Janitorial Service | 61 |
| | 1409 | Security Expenses | 2 |
| | 1410 | Safety and Medical Supplies | 5 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 11 |
| | 1499 | Other Office Expenses | 42 |
| | 1600 | Air Transportation | 17 |
| | 1601 | Rental Car Expense | 14 |
| | 1602 | Mileage Reimbursement | 21 |
| | 1603 | Parking Fees | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 31 |
| | 1605 | Lodging | 60 |
| | 1699 | Other Travel | 2 |
| | 1708 | Education/Seminar/Training Exp | 12 |
| | 1805 | Environmental Fees | 3 |
| | 1815 | Constr Fee/Contractor Pymts | 23 |
| | 1899 | Other Outside Services | 139 |
| | 2700 | Vehicles Fuel | 1 |
| | 2701 | Vehicle Maint & Repr-Materials | 1 |
| | 2703 | Vehicles Licensing | 0 |
| | 2706 | Vehicle Maint & Repair - Labor | 2 |
| | 3405 | Ground Transportation | 0 |
| | 9004 | Vehicle Loading | 448 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 365 |
| | 9112 | Incentive Loading Non-Union | 143 |
| | 9113 | Incentive Loading- Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 1 |
| | 9220 | FDC USU Alloc Load | 1 |
| 893000 | | | 6,310 |
| | 1301 | Software Costs/Maint/Licenses | 1 |
| | 1403 | Office and Warehouse Supplies | 6 |
| | 1404 | Postage and Delivery | 1 |
| | 1405 | Utilities | (59) |
| | 1406 | Janitorial Service | 2 |
| | 1408 | Office and Equip Repair/Maint | 97 |

**Regulatory Report for
 BUSINESS_UNIT SJLP
 Statement of Allocated Charges by Income Statement Accounts by Resource
 For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|--------|
| | 1499 | Other Office Expenses | 1 |
| | 1604 | MEALS - 50% Tax Deduct | 2 |
| | 1809 | Consulting Fees | 4 |
| | 1899 | Other Outside Services | 1 |
| 894000 | | | 56 |
| 895000 | | | |
| | 1001 | Labor Straight Time Non-Union | 1,624 |
| | 1006 | Labor Overtime Non-Union | 29 |
| | 1201 | Long Distance Costs | 51 |
| | 1202 | Cellular Phone Costs | 141 |
| | 1203 | Pagers | 118 |
| | 1403 | Office and Warehouse Supplies | 5 |
| | 1404 | Postage and Delivery | 14 |
| | 1411 | Printing Expenses | 254 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 350 |
| | 1499 | Other Office Expenses | 856 |
| | 1600 | Air Transportation | 380 |
| | 1601 | Rental Car Expense | 150 |
| | 1602 | Mileage Reimbursement | 823 |
| | 1603 | Parking Fees | 15 |
| | 1604 | MEALS - 50% Tax Deduct | 837 |
| | 1605 | Lodging | 1,192 |
| | 1606 | Entertainment | 247 |
| | 1699 | Other Travel | 21 |
| | 1708 | Education/Seminar/Training Exp | 1,217 |
| | 1800 | Legal Fees | 409 |
| | 1809 | Consulting Fees | 9,264 |
| | 1817 | Temp Employee Services | 3,679 |
| | 1821 | Contr Payments - Labor | 7,942 |
| | 1899 | Other Outside Services | 1,939 |
| | 1906 | Promotional Entertainment | 180 |
| | 2700 | Vehicles Fuel | 3 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 5,843 |
| | 9112 | Incentive Loading Non-Union | (23) |
| | 9211 | FDC ESF Alloc Load USU | 55 |
| | 9220 | FDC USU Alloc Load | 75 |
| 901000 | | | 37,693 |
| | 1001 | Labor Straight Time Non-Union | 1,692 |
| | 1002 | Lbr Straight Time Union | 215 |
| | 1101 | Materials Purchased Storekeepr | 0 |
| | 1199 | Other Materials | 5 |
| | 1202 | Cellular Phone Costs | 0 |
| | 1230 | Cellular Data Costs | 4 |
| | 1299 | Other Communication Costs | 0 |
| | 1404 | Postage and Delivery | 2 |
| | 1405 | Utilities | 11 |
| | 1410 | Safety and Medical Supplies | 21 |

**Regulatory Report for
BUSINESS_UNIT SJLP**

**Statement of Allocated Charges by Income Statement Accounts by Resource
For the 12 months ended December 31, 2002**

| Ferc Account | GL Resource | Resource Description | Total |
|-----------------|----------------|--------------------------------|---------|
| | 1499 | Other Office Expenses | 73 |
| | 1600 | Air Transportation | 56 |
| | 1601 | Rental Car Expense | 33 |
| | 1602 | Mileage Reimbursement | 15 |
| | 1603 | Parking Fees | 6 |
| | 1604 | MEALS - 50% Tax Deduct | 17 |
| | 1605 | Lodging | 93 |
| | 1899 | Other Outside Services | 90 |
| | 9004 | Vehicle Loading | 0 |
| | 9103 | COMPENSATED ABSENCES-LABOR | 248 |
| | 9112 | Incentive Loading Non-Union | (0) |
| | 9113 | Incentive Loading- Union | 0 |
| | 9211 | FDC ESF Alloc Load USU | 7 |
| | 9220 | FDC USU Alloc Load | 10 |
| 902000 | | | 2,600 |
| | 1000 | Labor Overtime Union | 6,791 |
| | 1001 | Labor Straight Time Non-Union | 286,972 |
| | 1002 | Lbr Straight Time Union | 72,129 |
| | 1003 | Bonus/Commissions | 102 |
| | 1006 | Labor Overtime Non-Union | 18,868 |
| | 1094 | Labor Standby Union | 95 |
| | 1095 | Labor Standby Non-Union | 17 |
| | 1096 | Labor Callout Union | 23 |
| | 1097 | Labor Callout Non-Union | 423 |
| | 1099 | Labor Other | 1,320 |
| | 1101 | Materials Purchased Storekeepr | 46 |
| | 1199 | Other Materials | 41 |
| | 1201 | Long Distance Costs | 98 |
| | 1202 | Cellular Phone Costs | 227 |
| | 1203 | Pagers | 311 |
| | 1208 | Voice Tech Hardware Purch | 146 |
| | 1218 | Long Distance, Switched | 7 |
| | 1299 | Other Communication Costs | 264 |
| | 1301 | Software Costs/Maint/Licenses | (694) |
| | 1302 | PC Supplies and Maintenance | 27 |
| | 1403 | Office and Warehouse Supplies | 2,083 |
| | 1404 | Postage and Delivery | 226,346 |
| | 1408 | Office and Equip Repair/Maint | 3,725 |
| | 1411 | Printing Expenses | 316 |
| | 1412 | Cash Over and Short | 36 |
| | 1419 | MEALS for Bus Mtg - 100%Deduct | 402 |
| | 1499 | Other Office Expenses | 3,256 |
| | 1600 | Air Transportation | 651 |
| | 1601 | Rental Car Expense | 650 |
| | 1602 | Mileage Reimbursement | 1,456 |
| | 1603 | Parking Fees | 37 |
| | 1604 | MEALS - 50% Tax Deduct | 2,037 |