

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED JUNE 30, 2007

GROSS PLANT IN SERVICE ALLOCATION FACTOR

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		ELECTRIC				GAS				OTHER			TOTAL COMPANY
		Electric	Common	NET A/C # 114	Total	Gas	Common	NET A/C # 114	Total	Other	Common	Total	[4]+[8]+[11]
[1]+[2]+[3]				[5]+[6]				[8]+[9]					
1	June, 2007	\$ 292,764,086	\$ 12,453,709	\$ 11,397,229	\$ 316,615,034	\$ 57,281,368	\$ 2,059,960	\$ 5,437,772	\$ 64,779,120	\$ -	\$ -	\$ -	\$ 381,394,154
2	Plant Allocator Factors (Before Complete GMEC)				83.02%				16.98%			0.00%	100.00%
3	Add Total GMEC				62,931,966				-			-	62,931,966
4	Less GMEC in CWIP at 6/30/2007				(9,395,293)				-			-	(9,395,293)
5	Total Plant Including GMEC				<u>\$ 370,151,707</u>				<u>\$ 64,779,120</u>			-	<u>\$ 434,930,827</u>
6	Percents				85.11%				14.89%				100.00%

Factors Used For:

1. Debt Service Allocation
2. Investment in NRUCFC

MIDWEST ENERGY, INC
 ELECTRIC DEP'T
 TEST YEAR ENDED JUNE 30, 2007

GROSS PLANT IN SERVICE ALLOCATION FACTOR

	[1]	[2]	[3]	[4]	[5]	
Line #	Description	Common Plant	Electric	Gas	Other	Total
1	Plant-in-Service At End of Year (Before Common Plant)		\$ 292,764,096	\$ 57,281,388	\$ -	\$ 350,045,484
2	Add GMEC Not Already in CWIP		\$ 53,536,673	0		\$ 53,536,673
3	Total Pro Forma Plant in Service (Before Common Plant)		\$ 346,300,769	\$ 57,281,388	\$ -	\$ 403,582,157
4	Percent of Total Plant		85.81%	14.19%	0.00%	100.00%

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
FUNCTIONALIZATION**

<u>Functional Allocator</u>	<u>Total</u>	<u>Electric Production</u>	<u>External Transmission</u>	<u>Local Generation</u>	<u>MWE Transmission</u>	<u>Primary Distribution</u>	<u>Secondary Distribution</u>	<u>Onsite</u>
None	EXT	0	0	0	0	0	0	0
None%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PROD	EXT	1	0	0	0	0	0	0
PROD%	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANS	EXT	0	1	0	0	0	0	0
EXTRANS%	1	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENERATION	EXT	0	0	1	0	0	0	0
GENERATION%	1	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
MWETRANS	EXT	0	0	0	1	0	0	0
MWETRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
PRIMARY	EXT	0	0	0	0	1	0	0
PRIMARY%	1	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
SEC	EXT	0	0	0	0	0	1	0
SEC%	1	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
ONSITE	EXT	0	0	0	0	0	0	1
ONSITE%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
T-LINES	EXT	0	0	0	1,000,000	0	0	0
T-LINES%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%

MIDWEST ENERGY, INC
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T-STATIONS	EXT	0	0	0	1,000,000	0	0	0
T-STATIONS%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
POLES	EXT	0	0	0	0	91	9	0
POLES%	100	0.00%	0.00%	0.00%	0.00%	90.96%	9.04%	0.00%
OHCOND	EXT	0	0	0	0	89	11	0
OHCOND%	100	0.00%	0.00%	0.00%	0.00%	88.62%	11.38%	0.00%
UGCOND&DEV	EXT	0	0	0	0	1	0.372	0
UGCOND&DEV%	1	0.00%	0.00%	0.00%	0.00%	62.77%	37.23%	0.00%
UGCOND	EXT	0	0	0	0	1	0.3	0
UGCOND%	1	0.00%	0.00%	0.00%	0.00%	72.96%	27.04%	0.00%
PROPHELD	EXT	0	0	10,000,000	5,000,000	1,000,000	0	0
PROPHELD%	16,000,000	0.00%	0.00%	62.50%	31.25%	6.25%	0.00%	0.00%
T-POLES	EXT	0	0	0	1,000,000	0	0	0
T-POLES%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
D-STATIONS	EXT	0	0	0	0	1,000,000	0	0
D-STATIONS%	1,000,000	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
MWE-OPEXP	INT	0	0	5,138,147	1,592,106	5,285,399	468,964	4,748,404
MWE-OPEXP%	17,233,021	0.00%	0.00%	29.82%	9.24%	30.67%	2.72%	27.55%
OPEXP	INT	55,885,519	1,269,583	5,138,147	1,592,106	5,285,399	468,964	4,748,404
OPEXP%	74,388,123	75.13%	1.71%	6.91%	2.14%	7.11%	0.63%	6.38%

MIDWEST ENERGY, INC
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FUNCTIONALIZATION

REVREQ-RSL	INT	55,836,856	1,268,478	13,079,733	6,121,164	0	0	6,218,707
REVREQ-RSL%	82,524,936	67.66%	1.54%	15.85%	7.42%	0.00%	0.00%	7.54%
MWE-REV-REQ	INT	0	0	13,079,733	6,121,164	22,923,494	2,408,906	6,218,707
MWE-REV-REQ%	50,752,003	0.00%	0.00%	25.77%	12.06%	45.17%	4.75%	12.25%
REVREQ	INT	55,836,856	1,268,478	13,079,733	6,121,164	22,923,494	2,408,906	6,218,707
REVREQ%	107,857,336	51.77%	1.18%	12.13%	5.68%	21.25%	2.23%	5.77%
MWE-LABOR	INT	0	0	66,048	356,478	1,763,825	0	0
MWE-LABOR%	2,186,352	0.00%	0.00%	3.02%	16.30%	80.67%	0.00%	0.00%
LABOR	INT	443,057	0	66,048	356,478	1,763,825	157,939	1,845,368
LABOR%	4,632,716	9.56%	0.00%	1.43%	7.69%	38.07%	3.41%	39.83%
PTLABOR	INT	326,815	0	95,880	305,701	1,409,401	128,720	1,370,276
PTLABOR%	3,636,793	8.99%	0.00%	2.64%	8.41%	38.75%	3.54%	37.68%
PRODPTxL	INT	0	0	75,966,970	0	0	0	0
PRODPTxL%	75,966,970	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL	INT	0	0	0	64,630,761	0	0	0
TRANSPTxL%	64,630,761	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
DISTPTxL	INT	0	0	0	0	163,208,754	19,821,587	14,711,681
DISTPTxL%	197,742,022	0.00%	0.00%	0.00%	0.00%	82.54%	10.02%	7.44%
GENPTxL	INT	0	0	447,838	2,417,086	11,959,547	0	0
GENPTxL%	14,824,470	0.00%	0.00%	3.02%	16.30%	80.67%	0.00%	0.00%

**MIDWEST ENERGY, INC
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FUNCTIONALIZATION**

TRANSPT	INT	0	0	0	66,905,784	0	0	0
TRANSPT%	66,905,784	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
DISTPT	INT	0	0	0	0	163,647,782	19,821,587	14,711,681
DISTPT%	198,181,050	0.00%	0.00%	0.00%	0.00%	82.57%	10.00%	7.42%
GENPT	INT	0	0	453,672	2,448,576	12,115,357	0	0
GENPT%	15,017,605	0.00%	0.00%	3.02%	16.30%	80.67%	0.00%	0.00%
T-LABOR	INT	0	0	0	356,478	0	0	0
T-LABOR%	356,478	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
D-LABOR	INT	0	0	26,643	0	1,763,825	157,939	292,238
D-LABOR%	2,240,645	0.00%	0.00%	1.19%	0.00%	78.72%	7.05%	13.04%
MWE-TPIS	INT	0	0	76,512,742	69,357,900	175,772,112	19,822,599	14,712,432
MWE-TPIS%	356,177,784	0.00%	0.00%	21.48%	19.47%	49.35%	5.57%	4.13%
TPIS	INT	0	0	76,512,742	69,357,900	175,772,112	19,822,599	14,712,432
TPIS%	356,177,784	0.00%	0.00%	21.48%	19.47%	49.35%	5.57%	4.13%
UNCLASS	INT	0	0	0	10000	100578.1104	9995.8896	10000
UNCLASS%	130,574	0.00%	0.00%	0.00%	7.66%	77.03%	7.66%	7.66%
CWIP	INT	0	0	312	154,527	1,139,311	376,265	33,326
CWIP%	1,703,741	0.00%	0.00%	0.02%	9.07%	66.87%	22.08%	1.96%
T-SUBSTATIONS	INT	0	0	0	25,058,790	0	0	0
T-SUBSTATIONS%	25,058,790	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TBD	EXT	1	0	1	1	1	1	1
TBD%	6	16.67%	0.00%	16.67%	16.67%	16.67%	16.67%	16.67%

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CLASSIFICATION ALLOCATION FACTORS**

<u>Allocator Name</u>	<u>Description</u>	<u>Total</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
DEMAND DEMAND%	Classification to Demand	External 1	1 100.00%	0 0.00%	0 0.00%
ENERGY ENERGY%	Classification to Energy	External 1	0 0.00%	1 100.00%	0 0.00%
CUST CUST%	Classification to Customer	External 1	0.0 0.00%	0 0.00%	1.0 100.00%
REVENUE REVENUE%	Classification to Revenue	External 0	0 0.00%	0 0.00%	0.00 0.00%
TRANSFORM TRANSFORM%	Classification based on Minimum System - Transformers	External 1	0 46.36%	0 0.00%	0.54 53.64%
POLES-P POLES-P%	Classification based on Minimum System - Primary Poles	External 1	1 53.13%	0 0.00%	0.47 46.87%
POLES-S POLES-S%	Classification based on Minimum System - Secondary Poles	External 1	1 53.13%	0 0.00%	0 46.87%
P-LINES-UG P-LINES-UG%	Classification based on Minimum System - UG Lines	External 1	1 64.70%	0 0.00%	0.35 35.30%
P-LINES-OH P-LINES-OH%	Classification based on Minimum System - OH Lines	External 1	0 33.01%	0 0.00%	1 66.99%
S-LINES-OH S-LINES-OH%	Classification based on Minimum System - OH Lines	External 1	1 64.70%	0 0.00%	0 35.30%
S-LINES-UG S-LINES-UG%	Classification based on Minimum System - UG Lines	External 1	0 33.01%	0 0.00%	1 66.99%
PRODLABOR PRODLABOR%	Classification on basis of Production function labor	Internal 443,057	0 0.00%	443,057 100.00%	0 0.00%
External External	Classification on basis of External Transmission function labor	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENLABOR GENLABOR%	Classification on basis of General function labor	Internal 66,048	39,171 59.31%	26,877 40.69%	0 0.00%
TRANSLABOR TRANSLABOR%	Classification on basis of MWE Transmission function labor	Internal 356,478	356,478 100.00%	0 0.00%	0 0.00%
PRILABOR PRILABOR%	Classification on basis of Primary Distribution function labor	Internal 1,763,825	1,456,464 82.57%	0 0.00%	307,362 17.43%
SECLABOR SECLABOR%	Classification on basis of Secondary Distribution function labor	Internal 157,939	47,997 30.39%	0 0.00%	109,942 69.61%

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CLASSIFICATION ALLOCATION FACTORS

<u>Allocator Name</u>	<u>Description</u>	<u>Total</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
ONSITELABOR ONSITELABOR%	Classification on basis of Onsite labor function	Internal 1,845,368	0 0.00%	0 0.00%	1,845,368 100.00%
PRODCWIP PRODCWIP%	Classification on basis of Production function CWIP	Internal 0	0 0.00%	0 0.00%	0 0.00%
ExternalernalernalRANSCWIP ExternalernalernalRANSCWIP	Classification on basis of Externalernalernalernal Transmission function CWIP	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENCWIP GENCWIP%	Classification on basis of General function CWIP	Internal 312	(50) -15.89%	361 115.89%	0 0.00%
TRANSCWIP TRANSCWIP%	Classification on basis of MWE Transmission function CWIP	Internal 154,527	154,527 100.00%	0 0.00%	0 0.00%
PRICWIP PRICWIP%	Classification on basis of Primary Distribution function CWIP	Internal 1,139,311	834,987 73.29%	0 0.00%	304,324 26.71%
SECCWIP SECCWIP%	Classification on basis of Secondary Distribution function CWIP	Internal 376,265	151,414 40.24%	0 0.00%	224,851 59.76%
ONSITECWIP ONSITECWIP%	Classification on basis of Onsite function CWIP	Internal 33,326	0 0.00%	0 0.00%	33,326 100.00%
PRODUNCLASS PRODUNCLASS%	Classification on basis of Production function unclassified plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
ExternalernalernalRANSUNCL ExternalernalernalRANSUNCL	Classification on basis of Externalernalernalernal Transmission function unclassified plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENUNCLASS GENUNCLASS%	Classification on basis of Generation function unclassified plant	Internal 312	-15.89%	361 115.89%	0 0.00%
TRANSUNCLASS TRANSUNCLASS%	Classification on basis of Transmission function unclassified plant	Internal 154,527	154,527 100.00%	0 0.00%	0 0.00%
PRIUNCLASS PRIUNCLASS%	Classification on basis of Primary Distribution function unclassified plant	Internal 1,139,311	834,987 73.29%	0 0.00%	304,324 26.71%
SECUNCLASS SECUNCLASS%	Classification on basis of Secondary Distribution function unclassified plant	Internal 376,265	151,414 40.24%	0 0.00%	224,851 59.76%
ONSITEUNCLASS ONSITEUNCLASS%	Classification on basis of Onsite function unclassified plant	Internal 33,326	0 0.00%	0 0.00%	33,326 100.00%
PRODPTxL PRODPTxL%	Classification on basis of Production function plant less land and rights	Internal 0	0 0.00%	0 0.00%	0 0.00%

MIDWEST ENERGY, INC
 ELECTRIC DEPARTMENT
 TEST YEAR ENDED JUNE 30, 2007
 CLASSIFICATION ALLOCATION FACTORS

Allocator Name	Description	Total	Demand	Energy	Customer
ExternalmalernalRANSPTxL ExternalmalernalRANSPTxL%	Classification on basis of Externalmalernalernal Transmission function plant less land and rights	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENPTxL GENPTxL%	Classification on basis of Generation function plant less land and rights	Internal 76,418,713	76,236,467 99.76%	182,247 0.24%	0 0.00%
TRANSPTxL TRANSPTxL%	Classification on basis of Transmission function plant less land and rights	Internal 67,051,387	67,051,387 100.00%	0 0.00%	0 0.00%
PRIPTxL PRIPTxL%	Classification on basis of Primary Distribution function plant less land and rights	Internal 175,177,273	96,224,375 54.93%	0 0.00%	78,952,898 45.07%
SECPTxL SECPTxL%	Classification on basis of Secondary Distribution function plant less land and rights	Internal 19,822,599	8,337,538 42.06%	0 0.00%	11,485,061 57.94%
ONSITEPTxL ONSITEPTxL%	Classification on basis of Onsite function plant less land and rights	Internal 14,712,432	0 0.00%	0 0.00%	14,712,432 100.00%
PRODPT PRODPT%	Classification on basis of Production function plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
ExternalmalernalRANSPT ExternalmalernalRANSPT%	Classification on basis of Externalmalernalernal Transmission function plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENPT GENPT%	Classification on basis of General function plant	Internal 76,512,742	76,328,121 99.76%	184,621 0.24%	0 0.00%
TRANSP TRANSP%	Classification on basis of Transmission function plant	Internal 69,357,900	69,357,900 100.00%	0 0.00%	0 0.00%
PRIP PRIP%	Classification on basis of Primary Distribution function plant	Internal 175,772,112	96,792,062 55.07%	0 0.00%	78,980,049 44.93%
SECPT SECPT%	Classification on basis of Secondary Distribution function plant	Internal 19,822,599	8,337,538 42.06%	0 0.00%	11,485,061 57.94%
ONSITEPT ONSITEPT%	Classification on basis of Onsite function plant	Internal 14,712,432	0 0.00%	0 0.00%	14,712,432 100.00%
PRODO&M PRODO&M%	Classification on basis of Production function operation maintenance and expenses	Internal 55,885,519	29,185,137 52.22%	26,700,382 47.78%	0 0.00%
ExternalmalernalRANSO&M ExternalmalernalRANSO&M%	Classification on basis of Externalmalernalernal T function operation maintenance and	Internal 1,269,583	1,269,583 100.00%	0 0.00%	0 0.00%
GENO&M GENO&M%	Classification on basis of Generation function operation maintenance and expenses	Internal 5,138,147	1,775,480 34.55%	3,362,668 65.45%	0 0.00%
TRANSO&M TRANSO&M%	Classification on basis of Transmission function operation maintenance and expenses	Internal 1,592,106	1,592,106 100.00%	0 0.00%	0 0.00%
PRIO&M PRIO&M%	Classification on basis of Primary Distribution function operation maintenance and	Internal 5,285,399	4,363,834 82.56%	0 0.00%	921,565 17.44%
SECO&M SECO&M%	Classification on basis of Secondary Distribution function operation maintenance and	Internal 468,964	134,943 28.77%	0 0.00%	334,021 71.23%
ONSITEO&M ONSITEO&M%	Classification on basis of Onsite function operation maintenance and expenses	Internal 4,748,404	0 0.00%	0 0.00%	4,748,404 100.00%

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PRODLABPT PRODLABPT%	Classification on basis of Production function operation maintenance and expenses	Internal 326,815	0 0.00%	326,815 100.00%	0 0.00%
ExternalmalernalRANSLABP ExternalmalernalRANSLABP%	Classification on basis of Externalmalernalernal T function labor & plant related A&G expenses	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENLABPT GENLABPT%	Classification on basis of Generation function labor & plant related A&G expenses	Internal 95,880	75,941 79.20%	19,939 20.80%	0 0.00%
TRANSLABPT TRANSLABPT%	Classification on basis of MWE Transmission function labor & plant related A&G expenses	Internal 305,701	305,701 100.00%	0 0.00%	0 0.00%
PRILABPT PRILABPT%	Classification on basis of Primary Distribution function labor & plant related A&G expenses	Internal 1,409,401	1,133,999 80.46%	0 0.00%	275,402 19.54%
SECLABPT SECLABPT%	Classification on basis of Secondary Distribution function labor & plant related A&G expenses	Internal 128,720	40,543 31.50%	0 0.00%	88,177 68.50%
ONSITELABPT ONSITELABPT%	Classification on basis of Onsite function labor & plant related A&G expenses	Internal 1,370,276	0 0.00%	0 0.00%	1,370,276 100.00%
PRODREVREQ PRODREVREQ%	Classification on basis of Production function revenue requirement	Internal 55,836,856	29,159,723 52.22%	26,677,132 47.78%	0 0.00%
ExternalmalernalRANSREVR ExternalmalernalRANSREVR%	Classification on basis of Externalmalernalernal T function revenue requirement	Internal 1,268,478	1,268,478 100.00%	0 0.00%	0 0.00%
GENREVREQ GENREVREQ%	Classification on basis of Generation function revenue requirement	Internal 13,079,733	9,418,589 72.01%	3,661,144 27.99%	0 0.00%
TRANSREVREQ TRANSREVREQ%	Classification on basis of MWE Transmission function revenue requirement	Internal 6,121,164	6,121,164 100.00%	0 0.00%	0 0.00%
PRIREVREQ PRIREVREQ%	Classification on basis of Primary Distribution function revenue requirement	Internal 22,923,494	14,272,963 62.26%	0 0.00%	8,650,531 37.74%
SECREVREQ SECREVREQ%	Classification on basis of Secondary Distribution function revenue requirement	Internal 2,408,906	948,323 39.37%	0 0.00%	1,460,583 60.63%
ONSITEREVREQ ONSITEREVREQ%	Classification on basis of Onsite function revenue requirement	Internal 6,218,707	0 0.00%	0 0.00%	6,218,707 100.00%

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PRODINC PRODINC%	Classification on basis of Production function income	Internal (6,650,911)	(3,473,310) 52.22%	(3,177,601) 47.78%	0 0.00%
ExternalernalernalRANSINC ExternalernalernalRANSINC%	Classification on basis of Externalernalernalernal Transmission function income	Internal (151,093)	(151,093) 100.00%	0 0.00%	0 0.00%
GENINC GENINC%	Classification on basis of Generation function income	Internal 3,671,189	3,822,374 104.12%	(151,185) -4.12%	0 0.00%
TRANSINC TRANSINC%	Classification on basis of MWE Transmission function income	Internal 3,820,844	3,820,844 100.00%	0 0.00%	0 0.00%
PRIINC PRIINC%	Classification on basis of Primary Distribution function income	Internal 6,015,821	3,136,179 52.13%	0 0.00%	2,879,642 47.87%
SECINC SECINC%	Classification on basis of Secondary Distribution function income	Internal 721,649	308,628 42.77%	0 0.00%	413,021 57.23%
ONSITEINC ONSITEINC%	Classification on basis of Onsite function income	Internal 828,800	0 0.00%	0 0.00%	828,800 100.00%
PRODGEN PRODGEN%	Classification on basis of Production function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
ExternalernalernalRANSGEN ExternalernalernalRANSGEN%	Classification on basis of Externalernalernalernal Transmission function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENGEN GENGEN%	Classification on basis of Externalernalernalernal Transmission function general plant additions	Internal 315,808	244,879 77.54%	70,930 22.46%	0 0.00%
TRANSGEN TRANSGEN%	Classification on basis of Generation function general plant additions	Internal 1,704,492	1,704,492 100.00%	0 0.00%	0 0.00%
PRIGEN PRIGEN%	Classification on basis of Primary Distribution function general plant additions	Internal 8,433,689	5,918,386 70.18%	0 0.00%	2,515,303 29.82%
SECGEN SECGEN%	Classification on basis of Secondary Distribution function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN ONSITEGEN%	Classification on basis of Onsite function general plant additions	Internal 0	0 0	0 0	0 0
TBD TBD%		External 1	1 1	0 0	0 0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
None None%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KW-MONTH KW-MONTH%	EXT 3,824,314	233,790 6.45%	16,833 0.46%	163,825 4.52%	5,398 0.15%	11,610 0.32%	121,723 3.66%	181,333 5.00%	150,442 4.15%	28,351 0.78%	165,893 4.58%	11,730 0.32%	335,172 9.25%	57,993 1.60%	38,104 1.05%	5,288 0.15%	136,688 3.77%
AVG-CUST-NoRSL AVG-CUST-NoRSL%	EXT 47,050	697 1.48%	85 0.18%	578 1.23%	799 1.70%	0 0.00%	0 0.00%	0 0.00%	6,417 13.64%	202 0.43%	2,358 5.01%	42 0.09%	31 0.06%	239 0.51%	309 0.66%	0 0.00%	0 0.00%
AVG-CUST AVG-CUST%	EXT 47,055	697 1.48%	85 0.18%	578 1.23%	799 1.70%	0 0.00%	6 0.01%	0 0.00%	6,417 13.64%	202 0.43%	2,358 5.01%	42 0.09%	31 0.06%	239 0.51%	309 0.66%	0 0.00%	0 0.00%
MWE-KWH MWE-KWH%	EXT 137,241,012	1,825,195 1.33%	201,180 0.15%	2,891,248 2.11%	147,693 0.11%	654,328 0.48%	5,848,316 4.26%	9,203,049 6.71%	6,842,174 4.84%	433,144 0.32%	5,298,652 3.86%	513,700 0.37%	11,930,878 8.69%	3,745,642 2.73%	912,162 0.66%	372,652 0.27%	8,106,412 5.91%
KWH-NoRSL KWH-NoRSL%	EXT 1,189,315,512	18,251,954 1.52%	2,011,804 0.17%	28,912,475 2.41%	1,476,827 0.12%	6,543,264 0.55%	58,483,156 4.88%	0 0.00%	66,421,743 5.54%	4,331,443 0.36%	52,986,517 4.42%	5,137,003 0.43%	119,308,780 9.95%	37,466,423 3.12%	9,121,619 0.76%	3,726,521 0.31%	0 0.00%
KWH-Adjusted KWH-Adjusted%	EXT 1,365,757,305	18,262,610 1.34%	1,969,264 0.14%	30,510,327 2.23%	1,522,601 0.11%	6,564,025 0.48%	58,944,795 4.32%	92,030,487 6.74%	63,670,162 4.66%	4,264,467 0.31%	52,101,939 3.81%	5,107,940 0.37%	119,055,107 8.72%	37,476,987 2.74%	7,638,517 0.56%	3,725,138 0.27%	81,064,116 5.94%
KWH KWH%	EXT 1,372,410,115	18,251,954 1.33%	2,011,804 0.15%	28,912,475 2.11%	1,476,827 0.11%	6,543,264 0.48%	58,483,156 4.26%	92,030,487 6.71%	66,421,743 4.84%	4,331,443 0.32%	52,986,517 3.86%	5,137,003 0.37%	119,308,780 8.69%	37,466,423 2.73%	9,121,619 0.68%	3,726,521 0.27%	81,064,116 5.91%
CUST-MONTH CUST-MONTH%	EXT 564,664	8,359 1.48%	1,019 0.18%	6,938 1.23%	9,593 1.70%	0 0.00%	70 0.01%	0 0.00%	77,005 13.64%	2,421 0.43%	28,293 5.01%	504 0.09%	366 0.06%	2,870 0.51%	3,706 0.66%	0 0.00%	0 0.00%
RESCUST RESCUST%	EXT 29,384	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	6,417 21.84%	202 0.69%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
AVG-CUSTxL-WS AVG-CUSTxL-WS%	EXT 1.0000	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0.6686 66.86%	0.0210 2.10%	0.2457 24.57%	0.0044 0.44%	0.0032 0.32%	0.0249 2.49%	0.0322 3.22%	0.0000 0.00%	0 0.00%
AVG-CUST-SEC AVG-CUST-SEC%	EXT 47,046	697 1.48%	85 0.18%	578 1.23%	789 1.70%	0 0.00%	0 0.00%	0 0.00%	6,417 13.64%	202 0.43%	2,358 5.01%	42 0.09%	31 0.06%	239 0.51%	309 0.66%	0 0.00%	0 0.00%
AVG-CUSTxL AVG-CUSTxL%	EXT 47,055	697 1.48%	85 0.18%	578 1.23%	799 1.70%	0 0.00%	6 0.01%	0 0.00%	6,417 13.64%	202 0.43%	2,358 5.01%	42 0.09%	31 0.06%	239 0.51%	309 0.66%	0 0.00%	0 0.00%
1CP-PROD 1CP-PROD%	EXT 326,792	17,041 5.21%	1,098 0.34%	16,711 5.11%	64 0.02%	568 0.17%	6,884 2.11%	24,786 7.58%	20,528 6.28%	1,022 0.31%	19,648 6.01%	919 0.28%	12,651 3.87%	5,116 1.57%	11,054 3.38%	337 0.10%	18,948 5.80%
1CP-NoRS-NoM 1CP-NoRS-NoM%	EXT 71,276	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	20,528 28.80%	1,022 1.43%	19,648 27.57%	919 1.28%	12,651 17.75%	5,116 7.18%	11,054 15.51%	337 0.47%	0 0.00%
1CP-NoRS-NoW 1CP-NoRS-NoW%	EXT 211,783	17,041 8.05%	1,098 0.52%	16,711 7.89%	64 0.03%	568 0.27%	6,884 3.25%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
1CP-PROD-NoRS 1CP-PROD-NoRS%	EXT 283,058	17,041 6.02%	1,098 0.39%	16,711 5.90%	64 0.02%	568 0.20%	6,884 2.43%	0 0.00%	20,528 7.25%	1,022 0.36%	19,648 6.94%	919 0.32%	12,651 4.47%	5,116 1.81%	11,054 3.81%	337 0.12%	0 0.00%
1CP-EXTRANS 1CP-EXTRANS%	EXT 341,378	17,041 4.99%	1,098 0.32%	16,711 4.90%	64 0.02%	568 0.17%	40,417 11.84%	24,786 7.26%	20,528 6.01%	1,022 0.30%	19,648 5.76%	919 0.27%	12,651 3.71%	5,116 1.50%	11,054 3.24%	337 0.10%	18,948 5.80%
1CP-GEN 1CP-GEN%	EXT 326,792	17,041 5.21%	1,098 0.34%	16,711 5.11%	64 0.02%	568 0.17%	6,884 2.11%	24,786 7.58%	20,528 6.28%	1,022 0.31%	19,648 6.01%	919 0.28%	12,651 3.87%	5,116 1.57%	11,054 3.38%	337 0.10%	18,948 5.80%
1CP-TRANS 1CP-TRANS%	EXT 341,378	17,041 4.99%	1,098 0.32%	16,711 4.90%	64 0.02%	568 0.17%	40,417 11.84%	24,786 7.26%	20,528 6.01%	1,022 0.30%	19,648 5.76%	919 0.27%	12,651 3.71%	5,116 1.50%	11,054 3.24%	337 0.10%	18,948 5.80%
12CP-NoRS-NoW 12CP-NoRS-NoW%	EXT 154,946	5,044 3.28%	518 0.33%	6,128 3.96%	345 0.22%	580 0.37%	8,325 5.37%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
12CP-NoRS-NoM 12CP-NoRS-NoM%	EXT 51,836	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	12,774 24.64%	870 1.68%	16,345 31.53%	975 1.88%	12,870 24.83%	5,176 9.99%	2,478 4.78%	347 0.67%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
12CP-PROD-NoRSL 12CP-PROD-NoRSL%	EXT 206,781	42,781 20.69%	2,227 1.08%	329 0.16%	14,637 7.08%	251 0.12%	30 0.01%	17,951 8.69%	12,095 5.85%	921 0.45%	1,239 0.60%	5,562 2.69%	3,339 1.61%	4,867 2.35%	16 0.01%	27,761 13.43%
12CP-PROD 12CP-PROD%	EXT 235,807	42,781 18.14%	2,227 0.94%	329 0.14%	14,637 6.21%	251 0.11%	30 0.01%	17,951 7.61%	12,095 5.13%	921 0.39%	1,239 0.53%	5,562 2.36%	3,339 1.42%	4,867 2.06%	16 0.01%	27,761 11.77%
12CP-EXTRANS-NoRSL 12CP-EXTRANS-NoRSL%	EXT 218,169	42,781 19.61%	2,227 1.02%	329 0.15%	14,637 6.71%	251 0.11%	30 0.01%	17,951 8.23%	12,095 5.54%	921 0.42%	1,239 0.57%	5,562 2.55%	3,339 1.53%	4,867 2.23%	16 0.01%	27,761 12.72%
12CP-EXTRANS 12CP-EXTRANS%	EXT 249,068	42,781 17.18%	2,227 0.89%	329 0.13%	14,637 5.88%	251 0.10%	30 0.01%	17,951 7.21%	12,095 4.86%	921 0.37%	1,239 0.50%	5,562 2.23%	3,339 1.34%	4,867 1.95%	16 0.01%	27,761 11.15%
12CP-GEN-NoRSL 12CP-GEN-NoRSL%	EXT 218,169	42,781 19.61%	2,227 1.02%	329 0.15%	14,637 6.71%	251 0.11%	30 0.01%	17,951 8.23%	12,095 5.54%	921 0.42%	1,239 0.57%	5,562 2.55%	3,339 1.53%	4,867 2.23%	16 0.01%	27,761 12.72%
12CP-GEN 12CP-GEN%	EXT 235,807	42,781 18.14%	2,227 0.94%	329 0.14%	14,637 6.21%	251 0.11%	30 0.01%	17,951 7.61%	12,095 5.13%	921 0.39%	1,239 0.53%	5,562 2.36%	3,339 1.42%	4,867 2.06%	16 0.01%	27,761 11.77%
7428850.265 12CP-TRANS-RSL 12CP-TRANS-RSL%	EXT 29,025,575	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
12CP-TRANS-NoWS 12CP-TRANS-NoWS%	EXT 147,460	37,895 25.70%	1,973 1.34%	291 0.20%	12,965 8.79%	222 0.15%	27 0.02%	15,901 10.78%	10,713 7.27%	816 0.55%	1,098 0.74%	4,927 3.34%	2,958 2.01%	4,311 2.92%	14 0.01%	24,591 16.68%
12CP-TRANS 12CP-TRANS%	EXT 248,250	37,895 15.26%	1,973 0.79%	291 0.12%	12,965 5.22%	222 0.09%	27 0.01%	15,901 6.41%	10,713 4.32%	816 0.33%	1,098 0.44%	4,927 1.98%	2,958 1.19%	4,311 1.74%	14 0.01%	24,591 9.91%
NCP-PRI NCP-PRI%	EXT 288,948	72,393 25.05%	4,258 1.47%	347 0.12%	19,753 6.84%	337 0.12%	40 0.01%	22,731 7.87%	14,617 5.06%	561 0.19%	1,647 0.57%	0 0.00%	3,636 1.26%	5,299 1.83%	17 0.01%	32,523 11.26%
NCP-SECXL NCP-SECXL%	EXT 287,428	72,393 25.19%	4,258 1.48%	347 0.12%	19,753 6.87%	337 0.12%	40 0.01%	22,731 7.91%	14,617 5.09%	561 0.20%	1,647 0.57%	0 0.00%	3,636 1.27%	5,299 1.84%	17 0.01%	32,523 11.32%
NCP-SEC NCP-SEC%	EXT 288,948	72,393 25.05%	4,258 1.47%	347 0.12%	19,753 6.84%	337 0.12%	40 0.01%	22,731 7.87%	14,617 5.06%	561 0.19%	1,647 0.57%	0 0.00%	3,636 1.26%	5,299 1.83%	17 0.01%	32,523 11.26%
NCP-ONSITE NCP-ONSITE%	EXT 288,948	72,393 25.05%	4,258 1.47%	347 0.12%	19,753 6.84%	337 0.12%	40 0.01%	22,731 7.87%	14,617 5.06%	561 0.19%	1,647 0.57%	0 0.00%	3,636 1.26%	5,299 1.83%	17 0.01%	32,523 11.26%
KWH-PROD-NoRSL KWH-PROD-NoRSL%	EXT 1,199,315,512	225,214,357 18.78%	11,511,155 0.96%	1,335,601 0.11%	75,898,287 6.33%	1,299,739 0.11%	157,838 0.01%	91,287,761 7.61%	78,696,172 6.56%	3,017,765 0.25%	8,869,174 0.74%	34,150,816 2.85%	22,268,537 1.86%	32,455,863 2.71%	105,240 0.01%	198,877,678 16.58%
KWH-NoRSL-NoW KWH-NoRSL-NoW%	EXT 900,825,463	225,214,357 25.00%	11,511,155 1.28%	1,335,601 0.15%	75,898,287 8.43%	1,299,739 0.14%	157,838 0.02%	91,287,761 10.13%	78,696,172 8.74%	3,017,765 0.33%	8,869,174 0.98%	34,150,816 3.79%	22,268,537 2.47%	32,455,863 3.60%	105,240 0.01%	198,877,678 22.08%
KWH-NoRSL-NoM KWH-NoRSL-NoM%	EXT 298,490,049	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
KWH-PROD KWH-PROD%	EXT 1,372,410,115	225,214,357 16.41%	11,511,155 0.84%	1,335,601 0.10%	75,898,287 5.53%	1,299,739 0.09%	157,838 0.01%	91,287,761 6.65%	78,696,172 5.73%	3,017,765 0.22%	8,869,174 0.65%	34,150,816 2.49%	22,268,537 1.62%	32,455,863 2.36%	105,240 0.01%	198,877,678 14.49%
KWH-EXTRANS KWH-EXTRANS%	EXT 1,372,410,115	225,214,357 16.41%	11,511,155 0.84%	1,335,601 0.10%	75,898,287 5.53%	1,299,739 0.09%	157,838 0.01%	91,287,761 6.65%	78,696,172 5.73%	3,017,765 0.22%	8,869,174 0.65%	34,150,816 2.49%	22,268,537 1.62%	32,455,863 2.36%	105,240 0.01%	198,877,678 14.49%
KWH-GEN-NoRSL KWH-GEN-NoRSL%	EXT 1,291,345,999	225,214,357 17.44%	11,511,155 0.89%	1,335,601 0.10%	75,898,287 5.88%	1,299,739 0.10%	157,838 0.01%	91,287,761 7.07%	78,696,172 6.09%	3,017,765 0.23%	8,869,174 0.69%	34,150,816 2.64%	22,268,537 1.72%	32,455,863 2.51%	105,240 0.01%	198,877,678 15.40%
KWH-GEN KWH-GEN%	EXT 1,372,410,115	225,214,357 16.41%	11,511,155 0.84%	1,335,601 0.10%	75,898,287 5.53%	1,299,739 0.09%	157,838 0.01%	91,287,761 6.65%	78,696,172 5.73%	3,017,765 0.22%	8,869,174 0.65%	34,150,816 2.49%	22,268,537 1.62%	32,455,863 2.36%	105,240 0.01%	198,877,678 14.49%
KWH-TRANS KWH-TRANS%	EXT 1,372,410,115	225,214,357 16.41%	11,511,155 0.84%	1,335,601 0.10%	75,898,287 5.53%	1,299,739 0.09%	157,838 0.01%	91,287,761 6.65%	78,696,172 5.73%	3,017,765 0.22%	8,869,174 0.65%	34,150,816 2.49%	22,268,537 1.62%	32,455,863 2.36%	105,240 0.01%	198,877,678 14.49%
KWH-PRI KWH-PRI%	EXT 1,140,832,356	225,214,357 19.74%	11,511,155 1.01%	1,335,601 0.12%	75,898,287 6.65%	1,299,739 0.11%	157,838 0.01%	91,287,761 8.00%	78,696,172 6.90%	3,017,765 0.26%	8,869,174 0.78%	34,150,816 2.99%	22,268,537 1.95%	32,455,863 2.84%	105,240 0.01%	198,877,678 17.43%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Res	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale	
12CP-PROD-NoRSL	EXT	5,044	518	6,128	345	580	8,325	0	12,774	870	16,345	975	12,870	5,176	2,478	347	0	
12CP-PROD-NoRSL%		206,781	2.44%	0.25%	2.96%	0.17%	0.28%	4.03%	0.00%	6.18%	0.42%	7.90%	0.47%	6.22%	2.50%	1.20%	0.17%	0.00%
12CP-PROD	EXT	5,044	518	6,128	345	580	8,325	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	9,312	
12CP-PROD%		235,807	2.14%	0.22%	2.60%	0.15%	0.25%	3.53%	8.36%	5.42%	0.37%	6.93%	0.41%	5.46%	2.20%	1.05%	0.15%	3.95%
12CP-EXTRANS-NoRSL	EXT	5,044	518	6,128	345	580	0	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	0	
12CP-EXTRANS-NoRSL%		218,169	2.31%	0.24%	2.81%	0.16%	0.27%	0.00%	9.04%	5.86%	0.40%	7.49%	0.45%	5.90%	2.37%	1.14%	0.16%	0.00%
12CP-EXTRANS	EXT	5,044	518	6,128	345	580	30,899	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	0	
12CP-EXTRANS%		249,068	2.02%	0.21%	2.46%	0.14%	0.23%	12.41%	7.91%	5.13%	0.35%	6.56%	0.39%	5.17%	2.08%	0.89%	0.14%	0.00%
12CP-GEN-NoRSL	EXT	5,044	518	6,128	345	580	0	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	0	
12CP-GEN-NoRSL%		218,169	2.31%	0.24%	2.81%	0.16%	0.27%	0.00%	9.04%	5.86%	0.40%	7.49%	0.45%	5.90%	2.37%	1.14%	0.16%	0.00%
12CP-GEN	EXT	5,044	518	6,128	345	580	8,325	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	9,312	
12CP-GEN%		235,807	2.14%	0.22%	2.60%	0.15%	0.25%	3.53%	8.36%	5.42%	0.37%	6.93%	0.41%	5.46%	2.20%	1.05%	0.15%	3.95%
7428850.265																		
12CP-TRANS-RSL	EXT	0	0	0	0	0	0	19,713	0	0	0	0	0	0	0	0	0	9,312
12CP-TRANS-RSL%		29,025,575	0.00%	0.00%	0.00%	0.00%	0.00%	67.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	32.08%
12CP-TRANS-NoWS	EXT	4,468	459	5,428	305	514	17,583	0	0	0	0	0	0	0	0	0	0	0
12CP-TRANS-NoWS%		147,460	3.03%	0.31%	3.68%	0.21%	0.35%	11.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-TRANS	EXT	4,468	459	5,428	305	514	7,374	44,202	11,316	771	14,478	864	11,400	4,585	2,195	307	20,881	
12CP-TRANS%		248,250	1.80%	0.18%	2.19%	0.12%	0.21%	2.97%	17.81%	4.56%	0.31%	5.83%	0.35%	4.59%	1.85%	0.88%	0.12%	8.41%
NCP-PRI	EXT	13,330	1,265	19,927	1,073	1,521	0	0	21,351	1,392	13,790	1,337	22,160	6,116	6,662	866	0	
NCP-PRI%		288,948	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	4.48%	4.77%	7.67%	6.116	6.662	0.30%	0.00%	
NCP-SECxL	EXT	13,330	1,265	19,927	1,073	0	0	0	21,351	1,392	13,790	1,337	22,160	6,116	6,662	866	0	
NCP-SECxL%		287,428	4.84%	0.44%	6.93%	0.37%	0.00%	0.00%	0.00%	7.43%	4.80%	0.47%	7.71%	2.13%	2.32%	0.30%	0.00%	
NCP-SEC	EXT	13,330	1,265	19,927	1,073	1,521	0	0	21,351	1,392	13,790	1,337	22,160	6,116	6,662	866	0	
NCP-SEC%		288,948	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	4.48%	4.77%	7.67%	2.12%	2.31%	0.30%	0.00%	
NCP-ONSITE	EXT	13,330	1,265	19,927	1,073	1,521	0	0	21,351	1,392	13,790	1,337	22,160	6,116	6,662	866	0	
NCP-ONSITE%		288,948	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	4.48%	4.77%	7.67%	2.12%	2.31%	0.30%	0.00%	
KWH-PROD-NoRSL	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	0	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0	
KWH-PROD-NoRSL%		1,199,315,512	1.52%	0.17%	2.41%	0.12%	0.55%	4.88%	0.00%	5.54%	0.36%	4.42%	0.43%	9.95%	3.12%	0.76%	0.31%	0.00%
KWH-NoRSL-NoW	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	0	0	0	0	0	0	0	0	0	0	
KWH-NoRSL-NoW%		900,825,463	2.03%	0.22%	3.21%	0.16%	0.73%	6.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
KWH-NoRSL-NoM	EXT	0	0	0	0	0	0	0	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0	
KWH-NoRSL-NoM%		298,490,049	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.25%	1.45%	17.75%	1.72%	39.97%	12.55%	3.06%	1.25%	0.00%
KWH-PROD	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116	
KWH-PROD%		1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-EXTRANS	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116	
KWH-EXTRANS%		1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-GEN-NoRSL	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0	
KWH-GEN-NoRSL%		1,291,345,999	1.41%	0.16%	2.24%	0.11%	0.51%	4.53%	7.13%	5.14%	0.34%	4.10%	0.40%	9.24%	2.90%	0.71%	0.29%	0.00%
KWH-GEN	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116	
KWH-GEN%		1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-TRANS	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116	
KWH-TRANS%		1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-PRI	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	0	0	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0	
KWH-PRI%		1,140,832,356	1.60%	0.18%	2.53%	0.13%	0.57%	0.00%	0.00%	5.82%	0.38%	4.64%	0.45%	10.46%	3.28%	0.80%	0.33%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
KWH-SEC	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-SEC%		1,140,832,356	19.74%	1.01%	0.12%	6.65%	0.11%	0.01%	8.00%	6.90%	0.26%	0.78%	2.99%	1.95%	2.84%	0.01%
KWH-ONSITE	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-ONSITE%		1,140,832,356	19.74%	1.01%	0.12%	6.65%	0.11%	0.01%	8.00%	6.90%	0.26%	0.78%	2.99%	1.95%	2.84%	0.01%
UNCOLLECT-NoRSL	EXT	109,580	4,806	217	3,346	53	7	3,716	2,956	113	303	1,006	911	1,174	5	7,032
UNCOLLECT-NoRSL%		175,559	62.42%	2.74%	0.12%	1.91%	0.03%	0.00%	2.12%	1.68%	0.06%	0.17%	0.52%	0.67%	0.00%	4.01%
UNCOLLECT	EXT	109,580	4,806	217	3,346	53	7	3,716	2,956	113	303	1,006	911	1,174	5	7,032
UNCOLLECT%		178,785	61.29%	2.69%	0.12%	1.87%	0.03%	0.00%	2.08%	1.65%	0.06%	0.17%	0.56%	0.51%	0.00%	3.93%
ACCT903	EXT	450,749	16,120	45,311	136,508	833	149	16,877	5,421	378	1,005	1,427	19,754	17,724	146	31,960
ACCT903%		1,000,968	45.03%	1.61%	4.53%	13.64%	0.08%	0.01%	1.69%	0.54%	0.04%	0.14%	1.97%	1.77%	0.01%	3.19%
ACCT908	EXT	175,508	6,295	17,671	53,046	321	57	12,918	2,733	267	723	657	18,084	15,982	135	24,913
ACCT908%		461,942	37.99%	1.36%	3.83%	11.48%	0.07%	0.01%	2.80%	0.59%	0.06%	0.16%	0.14%	3.91%	0.03%	5.39%
ACCT912	EXT	47,061	1,672	4,838	14,187	62	15	0	0	0	0	0	0	0	0	0
ACCT912%		149,237	31.53%	1.12%	3.24%	9.51%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RES-REV	EXT	20,001,111	877,180	0	0	0	0	0	0	0	0	0	0	0	0	0
RES-REV%		26,395,908	76.16%	3.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
IRR-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IRR-REV%		5,705,430	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMM-REV	EXT	0	390,444	7,002,709	110,373	14,679	7,776,487	4,713,969	237,265	634,047	0	0	0	0	0	0
COMM-REV%		27,152,180	0.00%	0.00%	1.44%	25.79%	0.41%	0.05%	28.64%	17.36%	0.87%	2.34%	0.00%	0.00%	0.00%	0.00%
IND-REV	EXT	0	0	0	0	0	0	1,471,595	0	0	0	2,104,107	0	0	0	0
IND-REV%		7,968,486	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	18.47%	0.00%	0.00%	26.41%	0.00%	0.00%	0.00%	0.00%
OIL-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	1,906,319	2,456,682	10,632	14,715,086
OIL-REV%		21,122,422	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.03%	11.63%	0.05%	69.67%
Rmove Hi-Rev	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGH-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGH-REV%		1,368,879	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LIGHT-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LIGHT-REV%		1,346,342	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SPEC-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPEC-REV%		3,003,831	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RESALE-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RESALE-REV%		4,880,625	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RETAIL-REV	EXT	20,001,111	877,180	390,444	7,002,709	110,373	14,679	7,776,487	6,185,564	237,265	634,047	2,104,107	1,906,319	2,456,682	10,632	14,715,086
RETAIL-REV%		92,559,653	21.61%	0.95%	0.42%	7.57%	0.12%	0.02%	8.40%	6.68%	0.26%	0.69%	2.27%	2.06%	0.01%	15.90%
CUSTACCT	EXT	21,984	781	2,260	6,628	38	7	597	73	11	30	4	930	811	7	1,131
CUSTACCT%		47,055	46.72%	1.66%	4.80%	14.08%	0.08%	0.01%	1.27%	0.16%	0.02%	0.05%	0.01%	1.88%	0.01%	2.40%
CUSTSVC	EXT	21,984	781	2,260	6,628	38	7	597	73	11	30	4	930	811	7	1,131
CUSTSVC%		47,055	46.72%	1.66%	4.80%	14.08%	0.08%	0.01%	1.27%	0.16%	0.02%	0.05%	0.01%	1.88%	0.01%	2.40%
REV-TOTAL	INT	20,001,111	877,180	390,444	7,002,709	110,373	14,679	8,278,916	6,185,564	156,939	211,944	2,104,107	1,906,319	2,456,682	10,632	14,715,086
REV-TOTAL%		99,310,752	20.14%	0.88%	0.39%	7.05%	0.11%	0.01%	8.34%	6.23%	0.16%	0.21%	2.12%	1.92%	0.01%	14.82%
4CP-PROD-NoRSL	EXT	55,793	1,955	253	17,196	294	23	20,725	13,077	625	425	8,870	3,336	4,836	16	27,437
4CP-PROD-NoRSL%		251,654	22.17%	0.78%	0.10%	6.83%	0.12%	0.01%	8.24%	5.20%	0.25%	0.17%	1.33%	1.92%	0.01%	10.90%
4CP-PROD	EXT	55,793	1,955	253	17,196	294	23	20,725	13,077	625	425	8,870	3,336	4,836	16	27,437
4CP-PROD%		283,502	19.68%	0.69%	0.09%	6.07%	0.10%	0.01%	7.31%	4.61%	0.22%	0.15%	1.18%	1.71%	0.01%	9.68%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Resa	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
KWH-SEC KWH-SEC%	EXT 1,140,832,356	18,251,954 1.60%	2,011,804 0.18%	28,912,475 2.53%	1,476,827 0.13%	6,543,264 0.57%	0 0.00%	0 0.00%	66,421,743 5.82%	4,331,443 0.38%	52,986,517 4.64%	5,137,003 0.45%	119,308,780 10.46%	37,456,423 3.28%	8,121,619 0.80%	3,726,521 0.33%	0 0.00%
KWH-ONSITE KWH-ONSITE%	EXT 1,140,832,356	18,251,954 1.60%	2,011,804 0.18%	28,912,475 2.53%	1,476,827 0.13%	6,543,264 0.57%	0 0.00%	0 0.00%	66,421,743 5.82%	4,331,443 0.38%	52,986,517 4.64%	5,137,003 0.45%	119,308,780 10.46%	37,456,423 3.28%	8,121,619 0.80%	3,726,521 0.33%	0 0.00%
UNCOLLECT-NoRSL UNCOLLECT-NoRSL%	EXT 175,559	949 0.54%	103 0.08%	1,205 0.69%	82 0.05%	455 0.26%	1,435 0.82%	0 0.00%	28,032 15.97%	1,458 0.83%	2,845 1.62%	153 0.09%	2,099 1.20%	972 0.55%	357 0.20%	188 0.11%	0 0.00%
UNCOLLECT UNCOLLECT%	EXT 178,785	949 0.53%	103 0.06%	1,205 0.67%	82 0.05%	455 0.25%	1,435 0.80%	1,795 1.00%	28,032 15.68%	1,458 0.82%	2,845 1.59%	153 0.09%	2,099 1.17%	972 0.54%	357 0.20%	188 0.11%	1,431 0.80%
ACCT903 ACCT903%	EXT 1,000,968	15,148 1.51%	1,829 0.18%	13,133 1.31%	16,034 1.60%	610 0.06%	2,040 0.20%	2,406 0.24%	131,108 13.10%	4,189 0.42%	50,780 5.07%	1,041 0.10%	3,421 0.34%	6,067 0.61%	6,630 0.66%	252 0.03%	1,918 0.19%
ACCT908 ACCT908%	EXT 461,942	13,567 2.94%	1,650 0.36%	11,485 2.49%	15,239 3.30%	111 0.02%	1,106 0.24%	1,566 0.34%	51,241 11.09%	1,649 0.36%	19,313 4.18%	415 0.09%	2,611 0.57%	5,189 1.12%	6,033 1.31%	63 0.01%	1,380 0.30%
ACCT912 ACCT912%	EXT 26,395,908	0 0.00%	0 0.00%	0 0.00%	0 0.00%	43,917 29.43%	0 0.00%	0 0.00%	13,737 9.20%	432 0.29%	5,047 3.38%	90 0.06%	0 0.00%	0 0.00%	0 0.00%	18,160 12.17%	0 0.00%
RES-REV RES-REV%	EXT 26,260,963	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	5,116,560 19.48%	266,112 1.01%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
IRR-REV IRR-REV%	EXT 5,889,181	1,986,276 34.81%	214,751 3.76%	2,522,559 44.21%	235,223 4.12%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	746,621 13.09%	0 0.00%	0 0.00%
COMM-REV COMM-REV%	EXT 27,152,180	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	3,790,459 13.96%	319,251 1.18%	2,162,498 7.96%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
IND-REV IND-REV%	EXT 8,283,072	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	4,392,784 55.13%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
OIL-REV OIL-REV%	EXT 21,122,422	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	2,033,702 9.63%	0 0.00%	0 0.00%	0 0.00%
Rmove HI-Rev HIGH-REV HIGH-REV%	EXT 1,368,879	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
LIGHT-REV LIGHT-REV%	EXT 3,175,108	0 0.00%	0 0.00%	0 0.00%	0 0.00%	952,484 70.75%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	393,858 29.25%	0 0.00%
SPEC-REV SPEC-REV%	EXT 1,127,202	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	3,003,831 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
RESALE-REV RESALE-REV%	EXT 4,880,625	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	3,757,120 76.98%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1,123,505 23.02%
RETAIL-REV RETAIL-REV%	EXT 92,559,653	1,986,276 2.15%	214,751 0.23%	2,522,559 2.73%	235,223 0.25%	952,484 1.03%	3,003,831 3.25%	0 0.00%	5,116,560 5.53%	266,112 0.29%	3,790,459 4.10%	319,251 0.34%	6,555,282 7.08%	2,033,702 2.20%	746,621 0.81%	393,858 0.43%	0 0.00%
CUSTACCT CUSTACCT%	EXT 47,055	697 1.48%	85 0.18%	578 1.23%	799 1.70%	0 0.00%	6 0.01%	0 0.00%	6,417 13.64%	202 0.43%	2,358 5.01%	42 0.09%	31 0.06%	239 0.51%	309 0.66%	0 0.00%	0 0.00%
CUSTSVC CUSTSVC%	EXT 47,055	697 1.48%	85 0.18%	578 1.23%	799 1.70%	0 0.00%	6 0.01%	0 0.00%	6,417 13.64%	202 0.43%	2,358 5.01%	42 0.09%	31 0.06%	239 0.51%	309 0.66%	0 0.00%	0 0.00%
REV-TOTAL REV-TOTAL%	INT 99,310,752	1,986,276 2.00%	214,751 0.22%	2,522,559 2.54%	235,223 0.24%	952,484 0.96%	3,003,831 3.02%	3,757,120 3.78%	5,116,560 5.15%	266,112 0.27%	5,952,957 5.99%	319,251 0.32%	4,392,784 4.42%	2,033,702 2.05%	746,621 0.75%	393,858 0.40%	2,993,979 3.01%
4CP-PROD-NoRSL 4CP-PROD-NoRSL%	EXT 251,654	11,543 4.59%	994 0.40%	13,768 5.47%	150 0.06%	582 0.23%	7,932 3.15%	0 0.00%	16,574 6.59%	845 0.34%	18,834 7.48%	1,149 0.46%	12,921 5.13%	5,254 2.09%	5,904 2.35%	342 0.14%	0 0.00%
4CP-PROD 4CP-PROD%	EXT 283,502	11,543 4.07%	994 0.35%	13,768 4.86%	150 0.05%	582 0.21%	7,932 2.80%	23,021 8.12%	16,574 5.85%	845 0.30%	18,834 6.64%	1,149 0.41%	12,921 4.56%	5,254 1.85%	5,904 2.08%	342 0.12%	8,828 3.11%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
DIR-Resale-D	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-Resale-D%	689,451	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-Resale-E	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-Resale-E%	1,071,370	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-RESALE-T	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-RESALE-T%	211,888	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR903	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR903%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-FUEL	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,289,739	157,838	91,287,761	78,696,172	3,017,785	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-FUEL%	1,291,345,999	17.44%	0.89%	0.10%	5.88%	0.10%	0.01%	7.07%	6.09%	0.23%	0.69%	2.64%	1.72%	3.52%	0.01%	15.40%
CONSRVKWH	EXT	67,961	2,316	316	18,141	276	39	22,283	14,329	875	1,604	7,645	3,150	4,551	16	25,815
CONSRVKWH%	326,792	20.80%	0.71%	0.10%	5.55%	0.08%	0.01%	6.82%	4.38%	0.27%	0.49%	2.34%	0.96%	1.39%	0.00%	7.93%
PRODEV-D-NoRSL	INT	6,350,290	319,695	46,871	2,118,722	35,978	4,414	2,598,689	1,745,008	130,967	180,002	811,547	474,811	691,630	2,256	3,944,698
PRODEV-D-NoRSL%	21,454,311	29.60%	1.49%	0.22%	9.88%	0.17%	0.02%	12.11%	8.13%	0.81%	0.84%	3.78%	2.21%	3.22%	0.01%	18.39%
PRODEV-D	INT	6,350,290	319,695	46,871	2,118,722	35,978	4,414	2,598,689	1,745,008	130,967	180,002	811,547	474,811	691,630	2,256	3,944,698
PRODEV-D%	29,159,723	21.78%	1.10%	0.16%	7.27%	0.12%	0.02%	8.91%	5.98%	0.45%	0.62%	2.78%	1.83%	2.37%	0.01%	13.53%
EXTRANSREV-D-NoRSL	INT	325,447	16,931	2,496	110,938	1,900	231	136,054	91,670	6,979	9,394	42,151	25,311	36,889	120	210,416
EXTRANSREV-D-NoRSL%	1,112,535	29.25%	1.52%	0.22%	9.97%	0.17%	0.02%	12.23%	8.24%	0.63%	0.84%	3.78%	2.28%	3.32%	0.01%	18.39%
EXTRANSREV-D	INT	325,447	16,931	2,496	110,938	1,900	231	136,054	91,670	6,979	9,394	42,151	25,311	36,889	120	210,416
EXTRANSREV-D%	1,268,478	25.66%	1.33%	0.20%	8.75%	0.15%	0.02%	10.73%	7.23%	0.55%	0.74%	3.32%	2.00%	2.91%	0.01%	16.59%
GENREV-D-NoRSL	INT	2,124,652	74,295	9,628	642,351	10,852	908	775,594	490,381	24,102	19,878	325,362	123,381	178,755	592	1,014,599
GENREV-D-NoRSL%	6,849,133	31.02%	1.08%	0.14%	9.38%	0.16%	0.01%	11.32%	7.16%	0.35%	0.29%	4.75%	1.80%	2.61%	0.01%	14.81%
GENREV-D	INT	2,124,652	74,295	9,628	642,351	10,852	908	775,594	490,381	24,102	19,878	325,362	123,381	178,755	592	1,014,599
GENREV-D%	9,418,589	22.56%	0.79%	0.10%	6.82%	0.12%	0.01%	8.23%	5.21%	0.26%	0.21%	3.45%	1.31%	1.90%	0.01%	10.77%
TRANSREV-D	INT	940,526	48,910	7,198	319,805	5,476	665	392,201	264,266	20,116	27,082	121,504	72,970	106,343	345	606,591
TRANSREV-D%	6,121,164	15.37%	0.80%	0.12%	5.22%	0.09%	0.01%	6.41%	4.32%	0.33%	0.44%	1.98%	1.19%	1.74%	0.01%	9.91%
PRIREV-D	INT	3,607,468	211,948	17,229	980,888	16,748	2,003	1,128,517	725,791	27,832	81,794	137	180,582	263,144	853	1,614,940
PRIREV-D%	10,702,087	33.71%	1.89%	0.16%	9.16%	0.16%	0.02%	10.54%	6.78%	0.28%	0.76%	0.00%	1.69%	2.46%	0.01%	15.09%
SECREV-D-NoRSL	INT	240,438	14,126	1,148	65,360	1,116	133	75,212	48,372	1,855	5,451	9	12,034	17,538	57	107,631
SECREV-D-NoRSL%	708,228	33.95%	1.99%	0.16%	9.23%	0.16%	0.02%	10.62%	6.83%	0.28%	0.77%	0.00%	1.70%	2.48%	0.01%	15.20%
SECREV-D	INT	240,438	14,126	1,148	65,360	1,116	133	75,212	48,372	1,855	5,451	9	12,034	17,538	57	107,631
SECREV-D%	948,323	25.35%	1.49%	0.12%	6.89%	0.12%	0.01%	7.93%	5.10%	0.20%	0.57%	0.00%	1.27%	1.85%	0.01%	11.35%
ONSITEREV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREV-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODEV-E-NoRSL	INT	5,011,755	255,959	29,612	1,680,458	28,776	3,495	2,021,117	1,742,276	66,811	196,349	756,004	493,028	718,538	2,330	4,402,895
PRODEV-E-NoRSL%	18,675,853	26.84%	1.37%	0.16%	9.00%	0.15%	0.02%	10.82%	9.33%	0.36%	1.05%	4.05%	2.64%	3.85%	0.01%	23.58%
PRODEV-E	INT	5,011,755	255,959	29,612	1,680,458	28,776	3,495	2,021,117	1,742,276	66,811	196,349	756,004	493,028	718,538	2,330	4,402,895
PRODEV-E%	26,677,132	18.79%	0.96%	0.11%	6.30%	0.11%	0.01%	7.58%	6.53%	0.25%	0.74%	2.83%	1.85%	2.69%	0.01%	16.50%
EXTRANSREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-E-NoRSL	INT	693,216	35,403	4,096	232,415	3,980	483	279,529	240,964	9,240	27,156	104,558	68,188	99,377	322	608,938
GENREV-E-NoRSL%	2,583,021	26.84%	1.37%	0.16%	9.00%	0.15%	0.02%	10.82%	9.33%	0.36%	1.05%	4.05%	2.64%	3.85%	0.01%	23.57%
GENREV-E	INT	693,216	35,403	4,096	232,415	3,980	483	279,529	240,964	9,240	27,156	104,558	68,188	99,377	322	608,938
GENREV-E%	3,661,144	18.93%	0.97%	0.11%	6.35%	0.11%	0.01%	7.64%	6.58%	0.25%	0.74%	2.86%	1.86%	2.71%	0.01%	16.63%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
DIR-Resale-D DIR-Resale-D%	EXT 689,451	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	689,451 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DIR-Resale-E DIR-Resale-E%	EXT 1,071,370	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	1,071,370 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DIR-RESALE-T DIR-RESALE-T%	EXT 211,888	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	211,888 100.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
DIR903 DIR903%	EXT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
KWH-FUEL KWH-FUEL%	EXT 1,291,345,999	18,251,954 1.41%	2,011,804 0.16%	28,912,475 2.24%	1,476,827 0.11%	6,543,264 0.51%	58,483,156 4.53%	92,030,487 7.13%	68,421,743 5.14%	4,331,443 0.34%	52,986,517 4.10%	5,137,003 0.40%	119,308,780 9.24%	37,456,423 2.90%	9,121,619 0.71%	3,726,521 0.29%	0 0.00%
CONSRVKWH CONSRVKWH%	EXT 328,792	17,041 5.21%	1,098 0.34%	16,711 5.11%	64 0.02%	568 0.17%	6,884 2.11%	24,786 7.58%	20,528 6.28%	1,022 0.31%	19,648 6.01%	919 0.28%	12,651 3.87%	5,116 1.57%	11,054 3.38%	337 0.10%	18,948 5.80%
PRODREV-D-NoRSL PRODREV-D-NoRSL%	INT 21,454,311	823,931 3.84%	78,928 0.37%	866,372 4.00%	46,748 0.22%	82,753 0.39%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODREV-D PRODREV-D%	INT 29,159,723	823,931 2.83%	78,928 0.27%	866,372 3.31%	46,748 0.16%	82,753 0.28%	1,165,206 4.00%	0 0.00%	1,673,616 5.74%	106,720 0.37%	2,005,954 6.88%	114,842 0.39%	1,525,616 5.23%	614,136 2.11%	458,260 1.57%	41,062 0.14%	0 0.00%
EXTRANSREV-D-NoRSL EXTRANSREV-D-NoRSL%	INT 1,112,535	38,224 3.44%	3,925 0.35%	46,445 4.17%	2,614 0.23%	4,401 0.40%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSREV-D EXTRANSREV-D%	INT 1,268,478	38,224 3.01%	3,925 0.31%	46,445 3.66%	2,614 0.21%	4,401 0.35%	63,092 4.97%	1,389 0.11%	22,612 1.78%	1,535 0.12%	28,534 2.25%	1,702 0.13%	22,466 1.77%	9,037 0.71%	4,325 0.34%	607 0.05%	645 0.05%
GENREV-D-NoRSL GENREV-D-NoRSL%	INT 6,849,133	447,884 6.54%	37,307 0.54%	521,704 7.62%	5,281 0.08%	21,627 0.32%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENREV-D GENREV-D%	INT 9,418,589	447,884 4.76%	37,307 0.40%	521,704 5.54%	5,281 0.06%	21,627 0.23%	285,145 3.03%	0 0.00%	618,836 6.57%	31,481 0.33%	688,181 7.31%	41,021 0.44%	469,322 4.98%	190,741 2.03%	232,286 2.47%	12,444 0.13%	0 0.00%
TRANSREV-D TRANSREV-D%	INT 6,121,164	110,184 1.80%	11,314 0.18%	133,884 2.19%	7,534 0.12%	12,695 0.21%	181,867 2.97%	1,089,735 17.80%	280,571 4.58%	19,092 0.31%	357,070 5.83%	21,305 0.35%	281,147 4.59%	113,079 1.85%	54,126 0.88%	7,581 0.12%	505,982 8.27%
PRIREV-D PRIREV-D%	INT 10,702,087	661,626 6.18%	62,813 0.59%	989,020 9.24%	53,243 0.50%	75,538 0.71%	194 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECREV-D-NoRSL SECREV-D-NoRSL%	INT 708,228	44,095 6.23%	4,186 0.59%	65,915 9.31%	3,548 0.50%	4 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECREV-D SECREV-D%	INT 948,323	44,095 4.65%	4,186 0.44%	65,915 6.95%	3,548 0.37%	4 0.00%	13 0.00%	0 0.00%	89,733 7.35%	4,544 0.48%	44,902 4.73%	4,352 0.46%	72,135 7.61%	19,912 2.10%	21,683 2.29%	2,821 0.30%	0 0.00%
ONSITEREV-D ONSITEREV-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODREV-E-NoRSL PRODREV-E-NoRSL%	INT 18,675,853	404,152 2.16%	44,547 0.24%	640,131 3.43%	32,703 0.18%	144,916 0.78%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODREV-E PRODREV-E%	INT 26,677,132	404,152 1.51%	44,547 0.17%	640,131 2.40%	32,703 0.12%	144,916 0.54%	1,283,205 4.81%	0 0.00%	1,499,978 5.62%	97,722 0.37%	1,191,863 4.47%	115,500 0.43%	2,682,163 10.05%	842,131 3.16%	205,111 0.77%	63,808 0.31%	0 0.00%
EXTRANSREV-E EXTRANSREV-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENREV-E-NoRSL GENREV-E-NoRSL%	INT 2,583,021	55,896 2.16%	6,161 0.24%	88,533 3.43%	4,523 0.18%	20,043 0.78%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENREV-E GENREV-E%	INT 3,661,144	55,896 1.53%	6,161 0.17%	88,533 2.42%	4,523 0.12%	20,043 0.55%	167,958 4.59%	26,817 0.73%	197,258 5.39%	12,851 0.35%	156,685 4.28%	15,186 0.41%	352,655 9.63%	110,725 3.02%	26,969 0.74%	11,019 0.30%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
GENPTXL-D	INT	17,078,368	596,088	77,651	5,168,704	87,120	7,394	6,243,630	3,948,806	195,254	166,798	2,608,186	990,354	1,434,852	4,758	8,144,378
GENPTXL-D%		76,236,467	22.40%	0.78%	0.10%	6.78%	0.11%	0.01%	8.19%	5.18%	0.26%	3.42%	1.30%	1.88%	0.01%	10.68%
GENPTXL-E	INT	31,969,35	1,634.02	189,59	10,773.82	184.50	22.41	12,958.37	11,170.98	428.37	1,258.99	4,847.73	3,161.04	4,607.13	14.94	28,230.84
GENPTXL-E%		182,247	17.54%	0.90%	0.10%	5.91%	0.10%	0.01%	7.11%	6.13%	0.24%	0.69%	2.68%	1.73%	2.53%	15.49%
GENPTXL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENPTXL-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTXL-D-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTXL-D-WS%		1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTXL-D-NoWS	INT	10,235,308	532,834	78,724	3,501,918	59,969	7,283	4,294,908	2,893,635	220,339	296,537	1,330,658	798,939	1,164,435	3,776	6,641,829
TRANSPTXL-D-NoWS%		36,214,452	28.26%	1.47%	9.67%	0.17%	0.02%	11.86%	7.99%	0.61%	0.82%	3.67%	3.22%	0.01%	18.34%	
TRANSPTXL-D	INT	10,235,308	532,834	78,724	3,501,918	59,969	7,283	4,294,908	2,893,635	220,339	296,537	1,330,658	798,939	1,164,435	3,776	6,641,829
TRANSPTXL-D%		67,051,387	15.26%	0.79%	0.12%	5.22%	0.09%	0.01%	6.41%	4.32%	0.33%	0.44%	1.98%	1.19%	1.74%	9.91%
TRANSPTXL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTXL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTXL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTXL-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-D-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTXL-D-WS%		1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-D-NoWS	INT	24,107,871	1,417,895	115,419	6,577,968	112,343	13,433	7,569,660	4,867,809	186,666	548,609	0	1,210,849	1,764,783	5,722	10,830,819
PRIPTXL-D-NoWS%		71,689,879	33.63%	1.98%	9.18%	0.16%	0.02%	10.56%	6.78%	0.26%	0.77%	0.00%	1.69%	2.46%	0.01%	15.11%
PRIPTXL-D	INT	24,107,871	1,417,895	115,419	6,577,968	112,343	13,433	7,569,660	4,867,809	186,666	548,609	0	1,210,849	1,764,783	5,722	10,830,819
PRIPTXL-D%		96,224,375	25.05%	1.47%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRIPTXL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTXL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-C-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTXL-C-WS%		1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-C-NoWS	INT	38,891,644	1,310,582	3,792,464	11,121,486	64,187	11,747	1,002,094	122,919	19,018	50,482	6,712	1,561,175	1,360,505	11,747	1,898,330
PRIPTXL-C-NoWS%		62,848,210	58.70%	2.09%	6.03%	17.70%	0.10%	0.02%	1.59%	0.20%	0.03%	0.08%	0.01%	2.48%	0.02%	3.02%
PRIPTXL-C	INT	38,891,644	1,310,582	3,792,464	11,121,486	64,187	11,747	1,002,094	122,919	19,018	50,482	6,712	1,561,175	1,360,505	11,747	1,898,330
PRIPTXL-C%		78,952,898	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.01%	1.98%	1.72%	2.40%
SECTXL-D-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECTXL-D-WS%		1,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECTXL-D-NoWS	INT	2,099,924	123,506	10,054	572,976	9,786	1,170	659,358	424,012	16,260	47,787	0	105,471	153,722	498	943,422
SECTXL-D-NoWS%		6,200,453	33.87%	1.93%	0.16%	9.24%	0.16%	0.02%	10.63%	6.84%	0.26%	0.77%	0.00%	1.70%	2.48%	0.01%
SECTXL-D	INT	2,099,924	123,506	10,054	572,976	9,786	1,170	659,358	424,012	16,260	47,787	0	105,471	153,722	498	943,422
SECTXL-D%		8,337,538	25.19%	1.48%	0.12%	6.87%	0.12%	0.01%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%
SECTXL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECTXL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECTXL-C-NoRSL	INT	5,366,982	190,663	551,726	1,617,949	9,338	1,709	145,784	17,882	2,767	7,344	0	227,119	197,926	1,709	276,168
SECTXL-C-NoRSL%		11,485,061	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%
SECTXL-C-NoWS	INT	5,366,982	190,663	551,726	1,617,949	9,338	1,709	145,784	17,882	2,767	7,344	0	227,119	197,926	1,709	276,168
SECTXL-C-NoWS%		9,142,157	58.71%	2.09%	6.03%	17.70%	0.10%	0.02%	1.59%	0.20%	0.03%	0.08%	0.00%	2.48%	0.02%	3.02%
SECTXL-C	INT	5,366,982	190,663	551,726	1,617,949	9,338	1,709	145,784	17,882	2,767	7,344	0	227,119	197,926	1,709	276,168
SECTXL-C%		11,485,061	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lithium	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Litigation	W System Lithium	W System Resale
GENPTxL-D	INT	3,634,395	300,554	4,212,283	41,880	173,482	2,334,012	0	5,084,713	258,494	5,653,621	335,331	3,850,534	1,564,667	1,938,148	102,014	0
GENPTxL-D%		78,236,467	4.77%	0.39%	5.53%	0.06%	0.23%	3.06%	0.00%	6.67%	0.34%	7.42%	0.44%	5.05%	2.05%	2.54%	0.13%
GENPTxL-E	INT	2,580.88	285.58	4,104.15	209.84	928.82	7,245.13	13,062.77	9,427.87	614.80	7,520.88	729.14	16,934.64	5,316.55	1,294.72	528.94	0.00
GENPTxL-E%		182,247	1.42%	0.16%	2.25%	0.12%	0.51%	3.98%	7.17%	5.17%	0.34%	4.13%	0.40%	9.29%	2.92%	0.71%	0.29%
GENPTxL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENPTxL-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL-D-WS	INT	0	0	0	0	0	0.0340	0.4738	0.1213	0.0083	0.1552	0.0093	0.1222	0.0491	0.0235	0.0033	0
TRANSPTxL-D-WS%		1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	3.40%	47.38%	12.13%	0.83%	15.52%	0.93%	12.22%	4.91%	2.35%	0.33%
TRANSPTxL-D-NoWS	INT	1,206,665	123,899	1,466,180	82,500	138,810	1,135,307	0	0	0	0	0	0	0	0	0	0
TRANSPTxL-D-NoWS%		36,214,452	3.33%	0.34%	4.05%	0.23%	3.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL-D	INT	1,206,665	123,899	1,466,180	82,500	138,810	1,991,767	11,938,896	3,056,298	208,253	3,910,546	233,333	3,079,147	1,238,371	592,822	82,943	5,639,867
TRANSPTxL-D%		67,051,387	1.80%	0.18%	2.19%	0.12%	0.21%	2.97%	17.81%	4.56%	0.31%	5.83%	0.35%	4.59%	1.85%	0.88%	0.12%
TRANSPTxL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTxL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTxL-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-D-WS	INT	0	0	0	0	0	0.0000	0.0000	0.2898	0.0189	0.1872	0.0181	0.3008	0.0830	0.0904	0.0118	0
PRIPTxL-D-WS%		1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.98%	1.89%	18.72%	1.81%	30.08%	8.30%	9.04%	1.18%	0.00%
PRIPTxL-D-NoWS	INT	4,439,060	421,421	6,635,846	357,218	506,487	0	0	0	0	0	0	0	0	0	0	0
PRIPTxL-D-NoWS%		71,889,879	6.19%	0.59%	9.28%	0.50%	0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-D	INT	4,439,060	421,421	6,635,846	357,218	506,487	0	0	7,110,056	463,655	4,592,246	445,215	7,379,711	2,036,888	2,218,470	288,455	0
PRIPTxL-D%		96,224,375	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	0.48%	4.77%	0.46%	7.67%	2.12%	2.31%	0.30%	0.00%
PRIPTxL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTxL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-C-WS	INT	0	0	0	0	0	0	0.0000	0.6686	0.0210	0.2457	0.0044	0.0032	0.0249	0.0322	0.0000	0
PRIPTxL-C-WS%		1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.86%	2.10%	24.57%	0.44%	0.32%	2.49%	3.22%	0.00%	0.00%
PRIPTxL-C-NoWS	INT	1,168,924	142,497	970,211	1,341,486	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTxL-C-NoWS%		62,848,210	1.89%	0.23%	1.54%	2.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-C	INT	1,168,924	142,497	970,211	1,341,486	0	0	0	10,768,389	338,553	3,958,497	70,479	51,181	401,341	518,248	0	0
PRIPTxL-C%		78,952,898	1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
SECPTxL-D-WS	INT	0	0	0	0	0	0	0.0000	0.2898	0.0189	0.1872	0.0181	0.3008	0.0830	0.0904	0.0118	0
SECPTxL-D-WS%		1,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.98%	1.89%	18.72%	1.81%	30.08%	8.30%	9.04%	1.18%	0.00%
SECPTxL-D-NoWS	INT	386,666	36,708	578,018	31,116	0	0	0	0	0	0	0	0	0	0	0	0
SECPTxL-D-NoWS%		6,200,453	6.24%	0.59%	9.32%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPTxL-D	INT	386,666	36,708	578,018	31,116	0	0	0	619,324	40,387	400,009	38,781	642,812	177,406	193,241	25,126	0
SECPTxL-D%		8,337,538	4.64%	0.44%	6.93%	0.37%	0.00%	0.00%	7.43%	0.48%	4.80%	0.47%	7.71%	2.13%	2.32%	0.30%	0.00%
SECPTxL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECPTxL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPTxL-C-NoRSL	INT	170,055	20,730	141,146	195,159	0	0	0	1,566,581	49,253	575,590	10,253	7,446	58,387	75,394	0	0
SECPTxL-C-NoRSL%		11,485,061	1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
SECPTxL-C-NoWS	INT	170,055	20,730	141,146	195,159	0	0	0	0	0	0	0	0	0	0	0	0
SECPTxL-C-NoWS%		9,142,157	1.86%	0.23%	1.54%	2.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPTxL-C	INT	170,055	20,730	141,146	195,159	0	0	0	1,566,581	49,253	575,590	10,253	7,446	58,387	75,394	0	0
SECPTxL-C%		11,485,061	1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
ONSITEPTXL-D ONSITEPTXL-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPTXL-E ONSITEPTXL-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPTXL-C-NoWS ONSITEPTXL-C-NoWS%	INT 11,482,237	5,670,208 49.38%	201,435 1.75%	582,898 5.08%	1,709,361 14.89%	9,865 0.08%	1,805 0.02%	154,021 1.34%	18,893 0.16%	2,923 0.03%	7,759 0.07%	0 0.00%	239,951 2.09%	209,108 1.82%	1,805 0.02%	291,771 2.54%
ONSITEPTXL-C ONSITEPTXL-C%	INT 14,712,432	5,670,208 38.54%	201,435 1.37%	582,898 3.96%	1,709,361 11.62%	9,865 0.07%	1,805 0.01%	154,021 1.05%	18,893 0.13%	2,923 0.02%	7,759 0.05%	0 0.00%	239,951 1.63%	209,108 1.42%	1,805 0.01%	291,771 1.98%
PRODLABOR-D PRODLABOR-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODLABOR-E-NoRSL PRODLABOR-E-NoRSL%	INT 421,462	83,199.88 19.74%	4,252.51 1.01%	493.40 0.12%	28,038.75 6.65%	480.16 0.11%	58.31 0.01%	33,724.01 8.00%	29,072.36 6.90%	1,114.84 0.26%	3,276.50 0.78%	12,616.17 2.99%	8,226.56 1.95%	11,990.02 2.84%	38.88 0.01%	73,470.44 17.43%
PRODLABOR-E PRODLABOR-E%	INT 443,057	83,199.88 18.78%	4,252.51 0.96%	493.40 0.11%	28,038.75 6.33%	480.16 0.11%	58.31 0.01%	33,724.01 7.61%	29,072.36 6.56%	1,114.84 0.25%	3,276.50 0.74%	12,616.17 2.85%	8,226.56 1.86%	11,990.02 2.71%	38.88 0.01%	73,470.44 16.58%
PRODLABOR-C PRODLABOR-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSLABOR-D EXTRANSLABOR-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSLABOR-E EXTRANSLABOR-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSLABOR-C EXTRANSLABOR-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLABOR-D GENLABOR-D%	INT 39,171	8,693 22.19%	304 0.78%	39 0.10%	2,675 6.83%	46 0.12%	4 0.01%	3,224 8.23%	2,035 5.20%	98 0.25%	68 0.17%	1,377 3.52%	518 1.32%	751 1.92%	2 0.01%	4,263 10.88%
GENLABOR-E-NoRSL GENLABOR-E-NoRSL%	INT 25,808	4,714.55 18.27%	240.97 0.93%	27.96 0.11%	1,588.83 6.16%	27.21 0.11%	3.30 0.01%	1,910.98 7.40%	1,647.40 6.38%	63.17 0.24%	185.66 0.72%	714.90 2.77%	466.16 1.81%	679.42 2.63%	2.20 0.01%	4,163.23 16.13%
GENLABOR-E GENLABOR-E%	INT 26,877	4,714.55 17.54%	240.97 0.90%	27.96 0.10%	1,588.83 5.91%	27.21 0.10%	3.30 0.01%	1,910.98 7.11%	1,647.40 6.13%	63.17 0.24%	185.66 0.69%	714.90 2.66%	466.16 1.73%	679.42 2.53%	2.20 0.01%	4,163.23 15.49%
GENLABOR-C GENLABOR-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSLABOR-D TRANSLABOR-D%	INT 356,478	54,416 15.26%	2,833 0.79%	419 0.12%	18,618 5.22%	319 0.09%	39 0.01%	22,834 6.41%	15,384 4.32%	1,171 0.33%	1,577 0.44%	7,074 1.98%	4,248 1.19%	6,191 1.74%	20 0.01%	35,311 9.91%
TRANSLABOR-E TRANSLABOR-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSLABOR-C TRANSLABOR-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRILABOR-D-NoRSL PRILABOR-D-NoRSL%	INT 1,456,464	364,900 25.05%	21,461 1.47%	1,747 0.12%	99,565 6.84%	1,700 0.12%	203 0.01%	114,575 7.87%	73,680 5.08%	2,825 0.19%	8,304 0.57%	0 0.00%	18,328 1.26%	26,712 1.83%	87 0.01%	163,937 11.26%
PRILABOR-D PRILABOR-D%	INT 1,456,464	364,900 25.05%	21,461 1.47%	1,747 0.12%	99,565 6.84%	1,700 0.12%	203 0.01%	114,575 7.87%	73,680 5.08%	2,825 0.19%	8,304 0.57%	0 0.00%	18,328 1.26%	26,712 1.83%	87 0.01%	163,937 11.26%
PRILABOR-E PRILABOR-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRILABOR-C-NoRSL PRILABOR-C-NoRSL%	INT 244,667	143,618 58.70%	5,102 2.09%	14,764 6.03%	43,266 17.70%	250 0.10%	46 0.02%	3,901 1.58%	479 0.20%	74 0.03%	197 0.08%	26 0.01%	6,078 2.46%	5,296 2.16%	46 0.02%	7,390 3.02%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small-DR	M System GS Small-TD	M System GS Medium	M System GS Large	M System GS Large-TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small-DR	M System QFS Small-TD	M System QFS Large
TRANSUNCLASS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSUNCLASS-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIUNCLASS-D	INT	13,389	787	64	3,653	62	7	4,204	2,703	104	305	0	672	980	3	6,015
PRIUNCLASS-D%	53,441	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRIUNCLASS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIUNCLASS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIUNCLASS-C	INT	22,025	782	2,264	6,640	38	7	598	73	11	30	4	932	812	7	1,133
PRIUNCLASS-C%	47,137	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.01%	1.98%	1.72%	0.01%	2.40%
SECUNCLASS-D	INT	1,338	79	6	365	6	1	420	270	10	30	0	67	98	0	601
SECUNCLASS-D%	5,311	25.19%	1.48%	0.12%	6.87%	0.12%	0.01%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%	11.32%
SECUNCLASS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECUNCLASS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECUNCLASS-C	INT	2,189	78	225	660	4	1	59	7	1	3	0	93	81	1	113
SECUNCLASS-C%	4,685	46.73%	1.88%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%	2.40%
ONSITEUNCLASS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEUNCLASS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEUNCLASS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEUNCLASS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEUNCLASS-C	INT	4,673	168	480	1,409	8	1	127	16	2	6	0	198	172	1	240
ONSITEUNCLASS-C%	10,000	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%	2.40%
PRODPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSPT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-D	INT	17,099,545	596,819	77,749	5,174,768	87,218	7,404	6,251,008	3,953,506	195,510	167,139	2,611,032	991,470	1,436,466	4,763	8,153,555
GENPT-D%	76,328,121	22.40%	0.78%	0.10%	6.78%	0.11%	0.01%	8.19%	5.18%	0.26%	0.22%	3.42%	1.30%	1.88%	0.01%	10.68%
TRANSPT-D	INT	10,587,394	551,163	81,432	3,622,381	62,032	7,533	4,442,649	2,993,174	227,918	306,737	1,376,430	826,422	1,204,491	3,906	6,870,303
TRANSPT-D%	69,357,900	15.26%	0.79%	0.12%	5.22%	0.09%	0.01%	6.41%	4.32%	0.33%	0.44%	1.98%	1.19%	1.74%	0.01%	9.91%
PRIPT-D-NoRSL	INT	24,250,098	1,426,260	116,099	6,616,775	113,006	13,512	7,614,318	4,896,527	187,767	551,846	0	1,217,992	1,775,195	5,756	10,894,717
PRIPT-D-NoRSL%	96,792,062	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRIPT-D	INT	24,250,098	1,426,260	116,099	6,616,775	113,006	13,512	7,614,318	4,896,527	187,767	551,846	0	1,217,992	1,775,195	5,756	10,894,717
PRIPT-D%	96,792,062	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
SECPT-D	INT	2,099,924	123,506	10,054	572,976	9,786	1,170	659,358	424,012	16,260	47,787	0	105,471	153,722	498	943,422
SECPT-D%	8,337,538	25.19%	1.48%	0.12%	6.87%	0.12%	0.01%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%	11.32%
ONSITEPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSLP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENLP-D	INT	16,952	592	77	5,163	87	7	6,231	3,938	192	153	2,625	994	1,440	5	8,170
GENLP-D%	75,941	22.32%	0.78%	0.10%	6.80%	0.12%	0.01%	8.21%	5.19%	0.25%	0.20%	3.46%	1.31%	1.90%	0.01%	10.76%
TRANSLP-D	INT	46,665	2,429	359	15,966	273	33	19,581	13,183	1,005	1,352	6,067	3,643	5,309	17	30,282
TRANSLP-D%	279,988	16.67%	0.87%	0.13%	5.70%	0.10%	0.01%	6.99%	4.71%	0.36%	0.48%	2.17%	1.30%	1.90%	0.01%	10.62%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
TRANSUNCLASS-C TRANSUNCLASS-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIUNCLASS-D PRIUNCLASS-D%	INT 53,441	2,465 4.61%	234 0.44%	3,685 6.90%	198 0.37%	281 0.53%	0 0.00%	0 0.00%	3,949 7.39%	258 0.48%	2,550 4.77%	247 0.46%	4,099 7.67%	1,131 2.12%	1,232 2.31%	160 0.30%	0 0.00%
PRIUNCLASS-E PRIUNCLASS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIUNCLASS-C PRIUNCLASS-C%	INT 47,137	698 1.48%	85 0.18%	579 1.23%	801 1.70%	0 0.00%	0 0.00%	0 0.00%	6,429 13.64%	202 0.43%	2,362 5.01%	42 0.09%	31 0.06%	240 0.51%	309 0.66%	0 0.00%	0 0.00%
SECUNCLASS-D SECUNCLASS-D%	INT 5,311	246 4.64%	23 0.44%	368 6.93%	20 0.37%	0 0.00%	0 0.00%	0 0.00%	395 7.43%	26 0.48%	255 4.80%	25 0.47%	409 7.71%	113 2.13%	123 2.32%	16 0.30%	0 0.00%
SECUNCLASS-E SECUNCLASS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECUNCLASS-C SECUNCLASS-C%	INT 4,685	69 1.48%	8 0.18%	58 1.23%	80 1.70%	0 0.00%	0 0.00%	0 0.00%	639 13.64%	20 0.43%	235 5.01%	4 0.09%	3 0.06%	24 0.51%	31 0.66%	0 0.00%	0 0.00%
ONSITEUNCLASS-D ONSITEUNCLASS-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEUNCLASS-E ONSITEUNCLASS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEUNCLASS-C ONSITEUNCLASS-C%	INT 10,000	146 1.48%	18 0.18%	123 1.23%	170 1.70%	0 0.00%	0 0.00%	0 0.00%	1,364 13.64%	43 0.43%	501 5.01%	9 0.09%	6 0.06%	51 0.51%	66 0.66%	0 0.00%	0 0.00%
PRODPT-D PRODPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT-D EXTRANSPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-D GENPT-D%	INT 76,328,121	3,639,288 4.77%	300,913 0.39%	4,217,499 5.53%	41,917 0.05%	173,680 0.23%	2,336,564 3.08%	0 0.00%	5,091,061 6.67%	258,814 0.34%	5,660,227 7.42%	335,688 0.44%	3,854,929 5.05%	1,566,450 2.05%	1,941,026 2.54%	102,131 0.13%	0 0.00%
TRANSPT-D TRANSPT-D%	INT 69,357,900	1,248,174 1.80%	128,161 0.18%	1,516,615 2.19%	85,338 0.12%	143,585 0.21%	2,060,282 2.97%	12,349,584 17.81%	3,161,433 4.56%	215,416 0.31%	4,045,086 5.83%	241,360 0.35%	3,185,067 4.59%	1,280,970 1.85%	613,215 0.88%	85,796 0.12%	5,833,874 8.41%
PRIPT-D-NoRSL PRIPT-D-NoRSL%	INT 96,792,062	4,465,249 4.61%	423,907 0.44%	6,674,995 6.90%	359,325 0.37%	509,475 0.53%	0 0.00%	0 0.00%	7,152,003 7.39%	466,391 0.48%	4,619,338 4.77%	447,841 0.46%	7,423,248 7.67%	2,048,704 2.12%	2,231,559 2.31%	290,157 0.30%	0 0.00%
PRIPT-D PRIPT-D%	INT 96,792,062	4,465,249 4.61%	423,907 0.44%	6,674,995 6.90%	359,325 0.37%	509,475 0.53%	0 0.00%	0 0.00%	7,152,003 7.39%	466,391 0.48%	4,619,338 4.77%	447,841 0.46%	7,423,248 7.67%	2,048,704 2.12%	2,231,559 2.31%	290,157 0.30%	0 0.00%
SECPT-D SECPT-D%	INT 8,337,538	386,666 4.64%	36,708 0.44%	578,018 6.93%	31,116 0.37%	0 0.00%	0 0.00%	0 0.00%	619,324 7.43%	40,387 0.48%	400,009 4.80%	38,781 0.47%	642,812 7.71%	177,408 2.13%	193,241 2.32%	25,126 0.30%	0 0.00%
ONSITEPT-D ONSITEPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODLP-D PRODLP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSLP-D EXTRANSLP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-D GENLP-D%	INT 75,941	3,573 4.71%	300 0.39%	4,182 5.51%	43 0.06%	174 0.23%	2,349 3.08%	0 0.00%	5,043 6.64%	257 0.34%	5,650 7.44%	338 0.45%	3,857 5.08%	1,568 2.06%	1,879 2.47%	102 0.13%	0 0.00%
TRANSLP-D TRANSLP-D%	INT 279,988	5,501 1.96%	565 0.20%	6,685 2.39%	376 0.13%	633 0.23%	9,081 3.24%	54,432 19.44%	13,934 4.88%	949 0.34%	17,829 6.37%	1,064 0.38%	14,038 5.01%	5,646 2.02%	2,703 0.97%	378 0.14%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
PRILP-D-NoRSL	INT	284,110	16,710	1,360	77,521	1,324	158	89,208	57,367	2,200	6,465	0	14,270	20,798	67	127,641
PRILP-D-NoRSL%	844,861	33.63%	1.98%	0.16%	9.18%	0.16%	0.02%	10.56%	6.79%	0.26%	0.77%	0.00%	1.69%	2.46%	0.01%	15.11%
PRILP-D	INT	284,110	16,710	1,360	77,521	1,324	158	89,208	57,367	2,200	6,465	0	14,270	20,798	67	127,641
PRILP-D%	1,133,999	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.28%	1.83%	0.01%	11.26%
SECLP-D	INT	10,211	601	49	2,786	48	6	3,206	2,062	79	232	0	513	748	2	4,588
SECLP-D%	40,543	25.19%	1.48%	0.12%	6.87%	0.12%	0.01%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%	11.32%
ONSITELP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODINC-D	INT	-907,041	-80,921	61,985	-164,737	-5,177	-318	-428,482	-15,692	-64,687	-3,098	-219,203	57,116	-6,033	710	161,657
PRODINC-D%	-3,473,310	26.11%	2.33%	-1.78%	4.74%	0.15%	0.01%	12.34%	0.45%	1.86%	0.09%	6.31%	-1.64%	0.17%	-0.02%	-4.65%
EXTRANSINC-D	INT	-88,598	-6,541	2,240	-25,913	-559	-52	-41,619	-18,423	-4,094	-1,697	-16,375	-2,168	-7,056	9	-31,736
EXTRANSINC-D%	-151,093	58.64%	4.33%	-1.48%	17.15%	0.37%	0.03%	27.55%	10.87%	2.71%	1.12%	10.84%	1.43%	4.87%	-0.01%	21.00%
GENINC-D	INT	751,273	41,805	30,606	326,944	4,796	898	333,846	326,479	10,058	48,118	36,724	113,201	136,530	677	844,378
GENINC-D%	3,822,374	19.65%	1.09%	0.80%	8.56%	0.13%	0.02%	8.73%	8.54%	0.26%	1.28%	0.96%	2.96%	3.57%	0.02%	22.09%
TRANSINC-D	INT	584,870	21,141	18,597	221,302	3,232	467	223,944	206,938	2,036	21,141	52,589	68,564	81,116	419	503,755
TRANSINC-D%	3,455,092	16.93%	0.61%	0.54%	6.41%	0.09%	0.01%	6.48%	5.99%	0.06%	0.61%	1.52%	1.98%	2.35%	0.01%	14.58%
PRINC-D	INT	287,148	-22,688	41,932	311,092	4,055	687	319,554	368,724	14,083	32,764	289,299	141,482	162,334	890	946,908
PRINC-D%	3,136,368	9.16%	-0.72%	1.34%	9.92%	0.13%	0.02%	10.19%	11.76%	0.45%	1.04%	9.22%	4.51%	5.18%	0.03%	30.16%
SECINC-D	INT	43,807	-53	2,904	27,421	385	59	29,001	29,495	1,127	2,740	19,221	10,643	12,597	65	74,030
SECINC-D%	308,628	14.19%	-0.02%	0.94%	8.88%	0.12%	0.02%	9.40%	9.56%	0.37%	0.89%	6.23%	3.45%	4.08%	0.02%	23.99%
ONSITEINC-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEINC-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-E-NoRSL	INT	32,386	1,655	192	10,914	187	23	13,127	11,317	434	1,275	4,911	3,202	4,667	15	28,599
GENPT-E-NoRSL%	121,129	26.74%	1.37%	0.16%	9.01%	0.15%	0.02%	10.84%	9.34%	0.36%	1.05%	4.05%	2.64%	3.85%	0.01%	23.61%
GENPT-E	INT	32,386	1,655	192	10,914	187	23	13,127	11,317	434	1,275	4,911	3,202	4,667	15	28,599
GENPT-E%	184,621	17.54%	0.90%	0.10%	5.91%	0.10%	0.01%	7.11%	6.13%	0.24%	0.69%	2.65%	1.73%	2.53%	0.01%	15.49%
TRANSPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STEAMPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STEAMPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHERPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLP-E	INT	61,371	3,137	364	20,662	354	43	24,876	21,445	822	2,417	9,308	6,068	8,844	29	54,184
PRODLP-E%	326,815	18.78%	0.96%	0.11%	6.33%	0.11%	0.01%	7.61%	6.58%	0.25%	0.74%	2.85%	1.86%	2.71%	0.01%	16.58%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr.-Frozen	M System Irr.-TD	M System Irr.-T&T	M System Irr.-Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res-Res	W System Res-Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
PRILP-D-NoRSL	INT	52,314	4,968	78,203	4,210	5,969	0	0	0	0	0	0	0	0	0	0	0
PRILP-D-NoRSL%	844,861	6.19%	0.59%	9.26%	0.50%	0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRILP-D	INT	52,314	4,968	78,203	4,210	5,969	0	0	83,792	5,464	54,119	5,247	86,969	24,002	26,145	3,399	0
PRILP-D%	1,133,999	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	0.48%	4.77%	0.46%	7.67%	2.12%	2.31%	0.30%	0.00%
SECLP-D	INT	1,880	179	2,811	151	0	0	0	3,012	196	1,945	189	3,126	863	940	122	0
SECLP-D%	40,543	4.64%	0.44%	6.93%	0.37%	0.00%	0.00%	0.00%	7.43%	0.48%	4.80%	0.47%	7.71%	2.13%	2.32%	0.30%	0.00%
ONSITELP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITELP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODINC-D	INT	-268,591	-18,899	-261,194	18,953	179,171	-305,320	0	-281,098	-34,270	-947,200	-25,738	313,394	-46,529	-249,325	67,254	0
PRODINC-D%	-3,473,310	-7.73%	-0.54%	-7.52%	-0.55%	-5.16%	-8.79%	0.00%	-27.7%	-0.99%	-27.27%	-0.74%	9.09%	-1.34%	-7.18%	-1.94%	0.00%
EXTRANSINC-D	INT	-14,063	-1,313	-15,763	245	6,994	-25,670	-1,387	37,901	1,812	17,448	2,170	57,477	15,632	4,744	4,104	-844
EXTRANSINC-D%	-151,093	9.31%	0.87%	10.43%	-0.18%	-4.63%	-16.99%	-0.92%	-25.08%	-1.07%	-11.55%	-1.44%	-38.04%	-10.35%	-3.14%	-2.72%	0.43%
GENINC-D	INT	-30,512	1,764	-18,081	18,669	74,321	140,284	0	153,105	8,289	11,901	8,999	368,501	91,676	-41,896	29,001	0
GENINC-D%	3,822,374	-0.80%	0.05%	-0.47%	0.49%	1.94%	3.67%	0.00%	4.01%	0.22%	0.31%	0.24%	9.64%	2.40%	-1.10%	0.76%	0.00%
TRANSINC-D	INT	51,482	5,919	68,942	9,343	47,478	73,118	738,438	126,091	3,910	11,484	6,131	220,107	52,408	11,871	18,260	0
TRANSINC-D%	3,455,092	1.49%	0.17%	2.00%	0.27%	1.37%	2.12%	21.37%	3.65%	0.11%	0.33%	0.18%	6.37%	1.52%	0.34%	0.53%	0.00%
PRINC-D	INT	-163,120	-11,911	-304,830	-2,830	78,540	419,977	-238	-13,104	-9,790	70,979	319	182,798	79,680	-113,343	24,976	0
PRINC-D%	3,138,368	-5.20%	-0.38%	-9.72%	-0.09%	2.50%	13.39%	-0.01%	-0.42%	-0.31%	2.26%	0.01%	5.83%	2.54%	-3.61%	0.80%	0.00%
SECINC-D	INT	-8,282	-359	-13,442	179	8,511	27,904	0	6,049	-199	9,189	455	19,333	7,278	-5,370	1,940	0
SECINC-D%	308,628	-2.04%	-0.12%	-4.36%	0.06%	2.78%	9.04%	0.00%	1.96%	-0.06%	2.98%	0.15%	6.26%	2.36%	-1.74%	0.63%	0.00%
ONSITEINC-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEINC-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-E-NoRSL	INT	2,625	289	4,158	212	941	0	0	0	0	0	0	0	0	0	0	0
GENPT-E-NoRSL%	121,129	2.17%	0.24%	3.43%	0.18%	0.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-E	INT	2,625	289	4,158	212	941	7,340	13,233	9,551	623	7,619	739	17,155	5,386	1,312	536	0
GENPT-E%	184,621	1.42%	0.16%	2.25%	0.12%	0.51%	3.98%	7.17%	5.17%	0.34%	4.13%	0.40%	9.29%	2.92%	0.71%	0.29%	0.00%
TRANSPTE-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
STEAMPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STEAMPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHERPT-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHERPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLPE-E	INT	4,974	548	7,879	402	1,783	15,937	0	18,100	1,180	14,439	1,400	32,512	10,207	2,486	1,015	0
PRODLPE-E%	326,815	1.52%	0.17%	2.41%	0.12%	0.55%	4.88%	0.00%	5.54%	0.36%	4.42%	0.43%	9.95%	3.12%	0.78%	0.31%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System QS Small	M System QS Small - DR	M System QS Small - TD	M System QS Medium	M System QS Large	M System QS Large - TOD	M System QS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
EXTRANSLP-E EXTRANSLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-E-NoRSL GENLP-E-NoRSL%	INT 13,620	3,642 26.74%	186 1.37%	22 0.16%	1,227 9.01%	21 0.15%	3 0.02%	1,476 10.84%	1,272 9.34%	49 0.36%	143 1.05%	552 4.05%	360 2.64%	525 3.85%	2 0.01%	3,216 23.61%
GENLP-E GENLP-E%	INT 19,939	3,642 18.26%	186 0.93%	22 0.11%	1,227 6.15%	21 0.11%	3 0.01%	1,476 7.40%	1,272 6.38%	49 0.24%	143 0.72%	552 2.77%	360 1.81%	525 2.63%	2 0.01%	3,216 16.13%
TRANSLP-E TRANSLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRILP-E PRILP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECLP-E SECLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITELP-E ONSITELP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODINC-E PRODINC-E%	INT -3,177,601	-32,946 1.04%	-37,560 1.18%	69,960 -2.20%	106,841 -3.36%	-603 0.02%	252 -0.01%	-36,130 1.14%	-160,004 5.04%	-6,242 0.20%	-34,465 1.08%	-214,073 6.74%	-6,314 0.20%	-91,201 2.87%	384 -0.01%	-645,137 20.30%
EXTRANSINC-E EXTRANSINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENINC-E GENINC-E%	INT -151,185	46,036 -30.45%	-2,571 1.70%	9,901 -6.55%	31,701 -20.97%	209 -0.14%	70 -0.05%	15,535 -10.28%	-4,293 2.84%	-179 0.12%	-2,739 1.81%	-21,713 14.36%	4,132 -2.73%	-5,230 3.46%	76 -0.05%	-43,893 29.03%
TRANSINC-E TRANSINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIINC-E PRIINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECINC-E SECINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEINC-E ONSITEINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODPT-C PRODPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT-C EXTRANSPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-C GENPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSPT-C TRANSPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPT-C PRIPT-C%	INT 78,980,049	36,804,331 46.73%	1,311,032 1.66%	3,793,789 4.80%	11,125,310 14.09%	64,209 0.08%	11,751 0.01%	1,002,439 1.27%	122,962 0.16%	19,025 0.02%	50,500 0.06%	6,715 0.01%	1,561,712 1.98%	1,360,972 1.72%	11,751 0.01%	1,898,983 2.40%
SECT-C SECT-C%	INT 11,485,061	5,366,982 46.73%	190,683 1.66%	551,726 4.80%	1,617,949 14.09%	9,338 0.08%	1,709 0.01%	145,784 1.27%	17,882 0.16%	2,767 0.02%	7,344 0.06%	0 0.00%	227,119 1.88%	197,926 1.72%	1,709 0.01%	276,168 2.40%
ONSITEPT-C-NoRSL ONSITEPT-C-NoRSL%	INT 11,482,237	5,670,208 49.36%	201,435 1.75%	582,898 5.08%	1,709,361 14.89%	9,865 0.09%	1,805 0.02%	154,021 1.34%	18,893 0.16%	2,923 0.03%	7,759 0.07%	0 0.00%	239,951 2.09%	209,108 1.82%	1,805 0.02%	291,771 2.54%
ONSITEPT-C ONSITEPT-C%	INT 14,712,432	5,670,208 38.54%	201,435 1.37%	582,898 3.96%	1,709,361 11.62%	9,865 0.07%	1,805 0.01%	154,021 1.05%	18,893 0.13%	2,923 0.02%	7,759 0.05%	0 0.00%	239,951 1.63%	209,108 1.42%	1,805 0.01%	291,771 1.98%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Ret	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
EXTRANSLP-E EXTRANSLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-E-NoRSL GENLP-E-NoRSL%	INT 13,620	295 2.17%	33 0.24%	467 3.43%	24 0.18%	106 0.78%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-E GENLP-E%	INT 19,939	295 1.48%	33 0.16%	467 2.34%	24 0.12%	106 0.53%	5 0.02%	1,488 7.46%	1,074 5.39%	70 0.35%	857 4.30%	83 0.42%	1,929 9.68%	606 3.04%	147 0.74%	60 0.30%	0 0.00%
TRANSLP-E TRANSLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRILP-E PRILP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECLP-E SECLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITELP-E ONSITELP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODINC-E PRODINC-E%	INT -3,177,601	103,464 -3.28%	10,336 -0.33%	4,699 -0.15%	27,392 -0.86%	94,796 -2.98%	-496,253 15.62%	0 0.00%	-226,053 7.11%	-31,440 0.99%	-223,867 7.05%	-33,968 1.07%	-998,087 31.41%	-322,492 10.15%	-14,236 0.45%	15,347 -0.48%	0 0.00%
EXTRANSINC-E EXTRANSINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENINC-E GENINC-E%	INT -151,185	18,297 -12.10%	1,870 -1.24%	7,135 -4.72%	4,091 -2.71%	14,479 -9.58%	-49,934 33.03%	-11,267 7.45%	-11,239 7.43%	-3,025 2.00%	-14,941 9.88%	-3,132 2.07%	-101,439 67.10%	-33,102 21.89%	763 -0.50%	3,216 -2.13%	0 0.00%
TRANSINC-E TRANSINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRINC-E PRINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECINC-E SECINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEINC-E ONSITEINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODPT-C PRODPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT-C EXTRANSPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-C GENPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSP-T-C TRANSP-T-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPT-C PRIPT-C%	INT 78,980,049	1,169,326 1.48%	142,546 0.18%	970,544 1.23%	1,341,948 1.70%	0 0.00%	0 0.00%	0 0.00%	10,772,082 13.64%	308,669 0.43%	3,957,857 5.01%	70,504 0.09%	51,199 0.06%	401,479 0.51%	518,426 0.66%	0 0.00%	0 0.00%
SECPT-C SECPT-C%	INT 11,465,061	170,055 1.48%	20,730 0.18%	141,146 1.23%	195,159 1.70%	0 0.00%	0 0.00%	0 0.00%	1,566,581 13.64%	49,253 0.43%	575,590 5.01%	10,253 0.09%	7,446 0.06%	58,387 0.51%	75,394 0.66%	0 0.00%	0 0.00%
ONSITEPT-C-NoRSL ONSITEPT-C-NoRSL%	INT 11,462,237	179,662 1.56%	21,902 0.19%	149,120 1.30%	206,185 1.80%	1,823,563 15.88%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPT-C ONSITEPT-C%	INT 14,712,432	179,662 1.22%	21,902 0.15%	149,120 1.01%	206,185 1.40%	1,823,563 12.39%	0 0.00%	0 0.00%	1,655,090 11.25%	52,035 0.35%	608,109 4.13%	10,833 0.07%	7,867 0.05%	61,686 0.42%	79,654 0.54%	754,921 5.13%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
PRODL-P-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODL-P-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANS-L-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANS-L-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GEN-L-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GEN-L-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANS-L-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS-L-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIL-P-C	INT	155,831	5,536	16,019	46,977	271	50	4,233	519	80	213	28	6,594	5,747	50	8,019
PRIL-P-C%	275,402	56.58%	2.01%	5.82%	17.06%	0.10%	0.02%	1.54%	0.19%	0.03%	0.08%	0.01%	2.39%	2.09%	0.02%	2.91%
SECL-P-C-NoRSL	INT	29,717	1,056	3,055	8,959	52	9	807	99	15	41	0	1,258	1,096	9	1,529
SECL-P-C-NoRSL%	83,781	35.47%	1.26%	3.65%	10.69%	0.06%	0.01%	0.96%	0.12%	0.02%	0.05%	0.00%	1.50%	1.31%	0.01%	1.83%
SECL-P-C	INT	29,717	1,056	3,055	8,959	52	9	807	99	15	41	0	1,258	1,096	9	1,529
SECL-P-C%	88,177	33.70%	1.20%	3.46%	10.16%	0.08%	0.01%	0.92%	0.11%	0.02%	0.05%	0.00%	1.43%	1.24%	0.01%	1.73%
ONSITEL-P-C	INT	501,589	17,892	38,706	176,274	1,067	189	22,965	4,833	482	1,287	1,105	60,548	53,583	454	78,319
ONSITEL-P-C%	1,370,276	36.60%	1.31%	2.82%	12.86%	0.08%	0.01%	1.68%	0.35%	0.04%	0.09%	0.08%	4.42%	3.91%	0.03%	5.72%
PRODINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODINC-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSINC-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENINC-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSINC-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRINC-C	INT	-633,807	-9,156	-197,744	-95,888	5,227	500	581,761	504,668	18,451	49,327	174,931	62,868	120,523	166	1,101,010
PRINC-C%	2,879,756	-22.01%	-0.32%	-6.87%	-3.33%	0.18%	0.02%	20.20%	17.52%	0.64%	1.71%	6.07%	2.18%	4.19%	0.01%	38.23%
SECINC-C	INT	-83,127	-898	-30,929	-8,981	924	92	98,875	85,289	3,128	8,361	29,605	11,627	21,231	36	187,127
SECINC-C%	413,021	-20.13%	-0.17%	-7.49%	-2.17%	0.22%	0.02%	23.94%	20.65%	0.76%	2.02%	7.17%	2.82%	5.14%	0.01%	45.31%
ONSITEINC-C	INT	-548,386	-10,114	-110,162	-139,188	3,212	277	391,196	352,932	12,611	33,703	122,633	-75,493	-20,740	-783	629,340
ONSITEINC-C%	826,285	-66.37%	-1.22%	-13.33%	-16.85%	0.39%	0.03%	47.34%	42.71%	1.53%	4.08%	14.84%	-9.14%	-2.51%	-0.09%	76.16%
PRODO&M-D	INT	8,355,824	319,974	46,912	2,120,569	36,009	4,417	2,600,954	1,746,529	131,081	180,159	812,255	475,225	692,233	2,258	3,948,136
PRODO&M-D%	29,185,137	21.78%	1.10%	0.16%	7.27%	0.12%	0.02%	8.91%	5.98%	0.45%	0.62%	2.78%	1.63%	2.37%	0.01%	13.53%
EXTRANSO&M-D	INT	325,731	16,946	2,498	111,034	1,901	231	136,173	91,750	6,985	9,402	42,188	25,334	36,921	120	210,599
EXTRANSO&M-D%	1,269,583	25.66%	1.33%	0.20%	8.75%	0.15%	0.02%	10.73%	7.23%	0.55%	0.74%	3.32%	2.00%	2.91%	0.01%	16.59%
GENO&M-D-NoRSL	INT	402,433	14,181	1,799	121,160	2,067	163	146,017	92,205	4,416	3,074	62,342	23,512	34,063	112	193,308
GENO&M-D-NoRSL%	1,291,503	31.16%	1.10%	0.14%	9.38%	0.16%	0.01%	11.31%	7.14%	0.34%	0.24%	4.83%	1.82%	2.64%	0.01%	14.97%
GENO&M-D	INT	402,433	14,181	1,799	121,160	2,067	163	146,017	92,205	4,416	3,074	62,342	23,512	34,063	112	193,308
GENO&M-D%	1,775,480	22.67%	0.80%	0.10%	6.82%	0.12%	0.01%	8.22%	5.19%	0.25%	0.17%	3.51%	1.32%	1.92%	0.01%	10.89%
TRANSO&M-D	INT	247,741	12,846	1,870	82,812	1,418	172	101,542	68,439	5,205	7,014	31,452	18,901	27,540	89	157,103
TRANSO&M-D%	1,459,017	16.98%	0.88%	0.13%	5.68%	0.10%	0.01%	6.96%	4.69%	0.36%	0.48%	2.16%	1.30%	1.89%	0.01%	10.77%
PRIO&M-D-NoRSL	INT	1,109,485	65,035	5,271	299,186	5,109	611	344,273	221,467	8,493	24,956	134	55,112	80,304	261	492,821
PRIO&M-D-NoRSL%	3,274,223	33.89%	1.99%	0.16%	9.14%	0.16%	0.02%	10.51%	6.76%	0.28%	0.76%	0.00%	2.45%	2.45%	0.01%	15.05%
PRIO&M-D	INT	1,109,485	65,035	5,271	299,186	5,109	611	344,273	221,467	8,493	24,956	134	55,112	80,304	261	492,821
PRIO&M-D%	4,363,644	25.43%	1.49%	0.12%	6.86%	0.12%	0.01%	7.89%	5.08%	0.19%	0.57%	0.00%	1.26%	1.84%	0.01%	11.29%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Req	W System Res - Demand	W System QS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
PRODLP-C PRODLP-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSLP-C EXTRANSLP-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-C GENLP-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSLP-C TRANSLP-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRILP-C PRILP-C%	INT 275,402	4,938 1.79%	602 0.22%	4,098 1.49%	5,666 2.05%	0 0.00%	0 0.00%	0 0.00%	6,640 2.41%	209 0.08%	2,440 0.89%	43 0.02%	32 0.01%	247 0.09%	320 0.12%	0 0.00%	0 0.00%
SECLP-C-NoRSL SECLP-C-NoRSL%	INT 83,781	942 1.12%	115 0.14%	782 0.93%	34,241 40.87%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECLP-C SECLP-C%	INT 88,177	942 1.07%	115 0.13%	782 0.89%	34,241 38.83%	0 0.00%	0 0.00%	0 0.00%	2,939 0.10%	92 0.10%	1,080 1.22%	19 0.02%	14 0.02%	110 0.12%	141 0.16%	0 0.00%	0 0.00%
ONSITELP-C ONSITELP-C%	INT 1,370,276	45,926 3.35%	5,590 0.41%	38,483 2.81%	41,167 3.00%	12,557 0.92%	1,664 0.12%	2,175 0.16%	146,222 10.87%	6,015 0.44%	63,844 4.66%	1,254 0.09%	4,191 0.31%	16,380 1.20%	20,334 1.48%	5,202 0.38%	0 0.00%
PRODINC-C PRODINC-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSINC-C EXTRANSINC-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENINC-C GENINC-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSINC-C TRANSINC-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRINC-C PRINC-C%	INT 2,879,758	93,468 3.25%	9,128 0.32%	149,896 5.21%	-61,891 -2.15%	77,835 2.70%	254,540 8.84%	-144 -0.01%	-193,925 -6.73%	2,342 0.08%	91,130 3.16%	22,424 0.78%	541,946 18.82%	145,560 5.05%	32,706 1.14%	32,102 1.11%	0 0.00%
SECINC-C SECINC-C%	INT 413,021	16,539 4.00%	1,634 0.40%	25,938 6.28%	-131,877 -31.93%	13,108 3.17%	42,977 10.41%	0 0.00%	-27,196 -6.58%	570 0.14%	17,426 4.22%	3,822 0.93%	91,530 22.16%	24,784 6.00%	5,789 1.40%	5,420 1.31%	0 0.00%
ONSITEINC-C ONSITEINC-C%	INT 826,285	-24,712 -2.99%	-4,612 -0.56%	30,348 3.67%	-144,199 -17.45%	-90,943 -11.01%	177,841 21.52%	14,858 1.80%	-201,041 -24.33%	-3,610 -0.44%	23,666 2.86%	15,021 1.82%	379,359 45.91%	69,779 8.44%	-18,834 -2.28%	-37,675 -4.56%	0 0.00%
PRODO&M-D PRODO&M-D%	INT 29,185,137	824,649 2.83%	78,997 0.27%	967,214 3.31%	46,789 0.16%	82,825 0.28%	1,166,221 4.00%	0 0.00%	1,675,075 5.74%	106,813 0.37%	2,007,703 6.88%	114,942 0.39%	1,526,945 5.23%	614,671 2.11%	458,660 1.57%	41,097 0.14%	0 0.00%
EXTRANSO&M-D EXTRANSO&M-D%	INT 1,269,583	38,257 3.01%	3,928 0.31%	46,485 3.66%	2,616 0.21%	4,405 0.35%	63,147 4.97%	1,390 0.11%	22,631 1.78%	1,537 0.12%	28,559 2.25%	1,704 0.13%	22,485 1.77%	9,045 0.71%	4,328 0.34%	607 0.05%	646 0.05%
GENO&M-D-NoRSL GENO&M-D-NoRSL%	INT 1,291,503	81,474 6.31%	7,001 0.54%	96,987 7.51%	1,057 0.08%	4,132 0.32%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENO&M-D GENO&M-D%	INT 1,775,480	81,474 4.59%	7,001 0.39%	96,987 5.46%	1,057 0.06%	4,132 0.23%	54,704 3.06%	0 0.00%	116,775 6.58%	5,958 0.34%	129,967 7.32%	7,913 0.45%	89,142 5.02%	36,254 2.04%	40,892 2.32%	2,372 0.13%	0 0.00%
TRANSO&M-D TRANSO&M-D%	INT 1,459,017	28,523 1.95%	2,929 0.20%	34,661 2.38%	1,951 0.13%	3,301 0.23%	47,074 3.23%	281,778 19.31%	73,708 5.05%	4,997 0.34%	92,424 6.33%	5,514 0.38%	72,767 4.99%	29,273 2.01%	14,007 0.96%	1,988 0.13%	0 0.00%
PRIO&M-D-NoRSL PRIO&M-D-NoRSL%	INT 3,274,223	201,727 6.16%	19,153 0.58%	301,529 9.21%	16,234 0.50%	23,063 0.70%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIO&M-D PRIO&M-D%	INT 4,363,644	201,727 4.62%	19,153 0.44%	301,529 6.91%	16,234 0.37%	23,063 0.53%	182 0.00%	238 0.01%	317,913 7.29%	20,683 0.47%	203,314 4.66%	19,695 0.45%	326,398 7.48%	90,133 2.07%	98,085 2.25%	12,772 0.29%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
EXTRANSGEN-D EXTRANSGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-D GENGEN-D%	INT 244,879	54,842 22.31%	1,910 0.78%	248 0.10%	16,652 6.80%	282 0.12%	23 0.01%	20,098 8.21%	12,700 5.19%	620 0.25%	489 0.20%	8,474 3.46%	3,206 1.31%	4,646 1.90%	15 0.01%	26,365 10.77%
TRANSGEN-D TRANSGEN-D%	INT 1,561,123	260,188 16.67%	13,545 0.87%	2,001 0.13%	89,021 5.70%	1,524 0.10%	185 0.01%	109,179 6.99%	73,558 4.71%	5,601 0.36%	7,538 0.48%	33,826 2.17%	20,310 1.30%	29,601 1.90%	96 0.01%	168,840 10.82%
PRIGEN-D PRIGEN-D%	INT 5,918,386	1,482,781 25.05%	87,209 1.47%	7,099 0.12%	404,585 6.84%	6,910 0.12%	826 0.01%	465,580 7.87%	299,400 5.06%	11,481 0.19%	33,743 0.57%	0 0.00%	74,475 1.26%	108,545 1.83%	352 0.01%	666,161 11.26%
SECGEN-D SECGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-D ONSITEGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODGEN-E PRODGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN-E EXTRANSGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-E GENGEN-E%	INT 70,930	12,474 17.59%	638 0.90%	74 0.10%	4,204 5.93%	72 0.10%	9 0.01%	5,056 7.13%	4,359 6.14%	167 0.24%	491 0.69%	1,891 2.67%	1,233 1.74%	1,798 2.53%	6 0.01%	11,015 15.53%
TRANSGEN-E TRANSGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIGEN-E PRIGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECGEN-E SECGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-E ONSITEGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODGEN-C PRODGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN-C EXTRANSGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-C GENGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSGEN-C TRANSGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIGEN-C PRIGEN-C%	INT 2,515,303	1,175,304 46.73%	41,753 1.66%	120,821 4.80%	354,311 14.09%	2,045 0.08%	374 0.01%	31,925 1.27%	3,916 0.16%	606 0.02%	1,608 0.06%	214 0.01%	49,736 1.98%	43,343 1.72%	374 0.01%	60,478 2.40%
SECGEN-C SECGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-C-NoRSL ONSITEGEN-C-NoRSL%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-C ONSITEGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TPIS TPIS%	INT 350,343,910	102,010,868 29.12%	4,402,534 1.26%	5,213,918 1.49%	30,450,435 8.69%	355,641 0.10%	44,907 0.01%	20,282,705 5.79%	12,438,273 3.55%	652,604 0.19%	1,140,387 0.33%	3,999,088 1.14%	5,173,340 1.48%	6,342,547 1.80%	30,204 0.01%	29,357,518 8.38%
CW/IP CW/IP%	INT -61,982	-19,571 31.57%	-921 1.49%	-1,041 1.68%	-5,676 9.16%	-64 0.10%	-9 0.01%	-3,473 5.60%	-2,109 3.40%	-94 0.15%	-245 0.39%	-114 0.18%	-931 1.50%	-1,118 1.80%	-6 0.01%	-5,133 8.28%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Res	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
EXTRANSGEN-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-D	INT	11,506	968	13,479	139	581	7,581	0	16,254	827	18,224	1,093	12,446	5,059	6,043	330	0
GENGEN-D%	244,879	4.70%	0.39%	5.50%	0.06%	0.23%	3.10%	0.00%	6.64%	0.34%	7.44%	0.45%	5.08%	2.07%	2.47%	0.13%	0.00%
TRANSGEN-D	INT	30,874	3,150	37,271	2,097	3,529	50,632	303,495	77,693	5,294	99,409	5,931	78,274	31,480	15,070	2,108	0
TRANSGEN-D%	1,561,123	1.96%	0.20%	2.39%	0.13%	0.23%	3.24%	19.44%	4.98%	0.34%	6.37%	0.38%	5.01%	2.02%	0.87%	0.14%	0.00%
PRIGEN-D	INT	273,029	25,920	408,145	21,971	31,152	0	0	437,312	28,518	282,451	27,383	453,897	125,269	136,449	17,742	0
PRIGEN-D%	5,918,386	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	0.48%	4.77%	0.46%	7.67%	2.12%	2.31%	0.30%	0.00%
SECGEN-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-E	INT	1,011	111	1,601	82	362	2,806	5,060	3,652	238	2,913	282	6,559	2,059	501	205	0
GENGEN-E%	70,930	1.43%	0.16%	2.28%	0.12%	0.51%	3.98%	7.13%	5.15%	0.34%	4.11%	0.40%	9.25%	2.90%	0.71%	0.29%	0.00%
TRANSGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIGEN-C	INT	37,240	4,540	30,909	42,737	0	0	0	343,082	10,786	126,047	2,245	1,631	12,786	16,510	0	0
PRIGEN-C%	2,515,303	1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
SECGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-C-NoRSL	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-C-NoRSL%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEGEN-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEGEN-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TPIS	INT	11,281,024	1,075,157	14,252,096	2,261,200	2,651,245	4,404,186	12,362,817	30,027,135	1,421,588	19,873,816	1,155,998	15,189,723	5,600,467	5,653,826	1,258,666	0
TPIS%	350,343,910	3.21%	0.31%	4.07%	0.65%	0.76%	1.26%	3.53%	8.57%	0.41%	5.67%	0.33%	4.34%	1.60%	1.61%	0.36%	0.00%
CWIP	INT	-2,077	-206	-2,873	-492	-173	-168	-1,009	-5,745	-280	-3,091	-206	-3,049	-975	-1,020	-115	0
CWIP%	-61,982	-3.35%	-0.33%	-4.64%	-0.79%	-0.28%	-0.27%	-1.63%	-9.27%	-0.45%	-4.99%	-0.33%	-4.92%	-1.57%	-1.65%	-0.19%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
					Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS				
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,668	GENERATION				
6 Structures and Improvements	311	2,149,694	GENERATION				
7 Boiler Plant Equipment	312	3,527,862	GENERATION				
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,018	GENERATION				
10 Accessory Electric Equipment	315	419,797	GENERATION				
11 Misc. Power Plant Equipment	318	71,595	GENERATION				
12 Subtotal - STEAM PLANT	310-318						
13 Land and Land Rights	340	41,528	GENERATION				
14 Structures and Improvements	341	6,487,170	GENERATION				
15 Boiler Plant Equipment	342	6,148,207	GENERATION				
16 Engines and Generators	343	6,327,401	GENERATION				
17 Turbogenerator Units	345	41,839,227	GENERATION				
18 Accessory Electric Equipment	345	3,046,016	GENERATION				
19 Misc. Power Plant Equipment	346	2,534,985	GENERATION				
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-348						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES				
23 Structures and Improvements	352	203,811	T-STATIONS				
24 Station Equipment	353	22,579,856	T-STATIONS				
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,881,140	T-POLES				
27 Overhead Conductors and Devices	356	16,443,118	T-LINES				
28 Underground Conduit	357	9,838	MWETRANS				
29 Underground Conductors and Devices	358	512,900	MWETRANS				
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	439,028	D-STATIONS				
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,860,230	D-STATIONS				
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES				
38 Overhead Conductors and Devices	365	42,921,612	OHCOND				
39 Underground Conduit	366	2,234,046	UGCOND				
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV				
41 Line Transformers	368	41,646,080	PRIMARY				
42 Services	369	3,856,351	SEC				
43 Meters	370	10,024,088	ONSITE				
44 Installations on Customer Premises	371	2,024,192	ONSITE				
45 Other Property on Customers Premise	372	85,048	ONSITE				
46 Street Lighting and Signals	373	2,578,353	ONSITE				
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR				
50 Structures and Improvements	390	3,179,748	MWE-LABOR				
51 Office Furniture and Equipment	391	240,412	MWE-LABOR				
52 Transportation Equipment	392	5,963,700	MWE-LABOR				
53 Stores Equipment	393	210,304	MWE-LABOR				
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR				
55 Laboratory Equipment	395	579,258	MWE-LABOR				
56 Power Operated Equipment	396	482,609	MWE-LABOR				
57 Communication Equipment	397	2,123,835	MWE-LABOR				
58 Miscellaneous Equipment	398	15,241	MWE-LABOR				
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,287	UNCLASS				
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work in Progress	107	4,614,765	CWIP				
65 Common Plant - Not Classified	108	-62,458	CWIP				
66 Common Plant - Land	118.89	539,757	GENPT				
67 Common Plant - Struct&Impv	118.9	4,172,254	GENPT				
68 Common Plant - Furniture & Equipment	118.91	1,100,370	GENPT				
69 Common Plant - Computers	118.____	3,541,945	GENPT				
70 Common Plant - Vehicles	118.____	1,099,663	GENPT				
71 Common Plant - Communication Equip	118.97	3,099,383	GENPT				
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	External Transmission		Customer Allocator
					Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS				
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	48,668	GENERATION				
6 Structures and Improvements	311	2,149,694	GENERATION				
7 Boiler Plant Equipment	312	3,527,862	GENERATION				
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,016	GENERATION				
10 Accessory Electric Equipment	315	418,797	GENERATION				
11 Misc. Power Plant Equipment	316	71,595	GENERATION				
12 Subtotal - STEAM PLANT	310-316						
13 Land and Land Rights	340	41,528	GENERATION				
14 Structures and Improvements	341	6,487,170	GENERATION				
15 Boiler Plant Equipment	342	6,146,207	GENERATION				
16 Engines and Generators	343	6,327,401	GENERATION				
17 Turbogenerator Units	345	41,839,227	GENERATION				
18 Accessory Electric Equipment	345	3,046,016	GENERATION				
19 Misc. Power Plant Equipment	346	2,534,985	GENERATION				
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-346						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES				
23 Structures and Improvements	352	203,811	T-STATIONS				
24 Station Equipment	353	22,579,956	T-STATIONS				
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,881,140	T-POLES				
27 Overhead Conductors and Devices	356	16,443,118	T-LINES				
28 Underground Conduit	357	9,836	MWETRANS				
29 Underground Conductors and Devices	358	512,900	MWETRANS				
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	438,028	D-STATIONS				
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,860,230	D-STATIONS				
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES				
38 Overhead Conductors and Devices	365	42,921,612	OHCOND				
39 Underground Conduit	366	2,234,046	UGCOND				
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV				
41 Line Transformers	368	41,646,080	PRIMARY				
42 Services	369	3,856,351	SEC				
43 Meters	370	10,024,088	ONSITE				
44 Installations on Customer Premises	371	2,024,192	ONSITE				
45 Other Property on Customers Premise	372	85,048	ONSITE				
46 Street Lighting and Signals	373	2,578,353	ONSITE				
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR				
50 Structures and Improvements	390	3,179,748	MWE-LABOR				
51 Office Furniture and Equipment	391	240,412	MWE-LABOR				
52 Transportation Equipment	392	5,963,700	MWE-LABOR				
53 Stores Equipment	393	210,304	MWE-LABOR				
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR				
55 Laboratory Equipment	395	579,258	MWE-LABOR				
56 Power Operated Equipment	396	482,609	MWE-LABOR				
57 Communication Equipment	397	2,123,835	MWE-LABOR				
58 Miscellaneous Equipment	398	15,241	MWE-LABOR				
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,267	UNCLASS				
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work In Progress	107	4,614,765	CWIP				
65 Common Plant - Not Classified	106	-62,458	CWIP				
66 Common Plant - Land	118.89	539,757	GENPT				
67 Common Plant - Struct&Impv	118.9	4,172,254	GENPT				
68 Common Plant - Furniture & Equipment	118.91	1,100,370	GENPT				
69 Common Plant - Computers	118.____	3,541,945	GENPT				
70 Common Plant - Vehicles	118.____	1,099,663	GENPT				
71 Common Plant - Communication Equip	118.97	3,099,383	GENPT				
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification	Local Generation		Customer Allocator
					Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS	GENPT	GENPT-D	GENPT-E-NoRSL	
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	DEMAND	1CP-PROD-NoRS		
6 Structures and Improvements	311	2,149,694	GENERATION	DEMAND	1CP-PROD-NoRS		
7 Boiler Plant Equipment	312	3,527,862	GENERATION	DEMAND	1CP-PROD-NoRS		
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,016	GENERATION	DEMAND	1CP-PROD-NoRS		
10 Accessory Electric Equipment	315	419,797	GENERATION	DEMAND	1CP-PROD-NoRS		
11 Misc. Power Plant Equipment	316	71,595	GENERATION	DEMAND	1CP-PROD-NoRS		
12 Subtotal - STEAM PLANT	310-316						
13 Land and Land Rights	340	41,528	GENERATION	DEMAND	4CP-PROD-NoRSL		
14 Structures and Improvements	341	6,487,170	GENERATION	DEMAND	4CP-PROD-NoRSL		
15 Boiler Plant Equipment	342	6,148,207	GENERATION	DEMAND	4CP-PROD-NoRSL		
16 Engines and Generators	343	6,327,401	GENERATION	DEMAND	4CP-PROD-NoRSL		
17 Turbogenerator Units	345	41,839,227	GENERATION	DEMAND	4CP-PROD-NoRSL		
18 Accessory Electric Equipment	345	3,046,015	GENERATION	DEMAND	4CP-PROD-NoRSL		
19 Misc. Power Plant Equipment	346	2,534,985	GENERATION	DEMAND	4CP-PROD-NoRSL		
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-346						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES				
23 Structures and Improvements	352	203,811	T-STATIONS				
24 Station Equipment	353	22,579,956	T-STATIONS				
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,881,140	T-POLES				
27 Overhead Conductors and Devices	356	16,443,118	T-LINES				
28 Underground Conduit	357	9,838	MWETRANS				
29 Underground Conductors and Devices	358	512,900	MWETRANS				
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	439,028	D-STATIONS				
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,860,230	D-STATIONS				
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES				
38 Overhead Conductors and Devices	365	42,921,612	OHCOND				
39 Underground Conduit	366	2,234,046	UGCOND				
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV				
41 Line Transformers	368	41,648,080	PRIMARY				
42 Services	369	3,856,351	SEC				
43 Meters	370	10,024,088	ONSITE				
44 Installations on Customer Premises	371	2,024,192	ONSITE				
45 Other Property on Customers Premise	372	85,048	ONSITE				
46 Street Lighting and Signals	373	2,578,353	ONSITE				
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
50 Structures and Improvements	390	3,179,748	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
51 Office Furniture and Equipment	391	240,412	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
52 Transportation Equipment	392	5,963,700	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
53 Storages Equipment	393	210,304	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
55 Laboratory Equipment	395	579,258	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
56 Power Operated Equipment	396	482,609	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
57 Communication Equipment	397	2,123,835	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,287	UNCLASS				
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work in Progress	107	4,614,765	CWIP	GENCWIP	GENCWIP-D	GENCWIP-E-NoRSL	
65 Common Plant - Not Classified	106	-62,458	CWIP	GENCWIP	GENCWIP-D	GENCWIP-E-NoRSL	
66 Common Plant - Land	118.89	539,757	GENPT	GENPT	GENPT-D	GENPT-E-NoRSL	
67 Common Plant - Struct&Impv	118.9	4,172,254	GENPT	GENPT	GENPT-D	GENPT-E-NoRSL	
68 Common Plant - Furniture & Equipment	118.91	1,100,370	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
69 Common Plant - Computers	118.____	3,541,945	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
70 Common Plant - Vehicles	118.____	1,099,663	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
71 Common Plant - Communication Equip	118.97	3,099,383	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	MWE Transmission Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS	TRANSP	TRANSP-D		
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	48,666	GENERATION				
6 Structures and Improvements	311	2,149,694	GENERATION				
7 Boiler Plant Equipment	312	3,527,862	GENERATION				
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,016	GENERATION				
10 Accessory Electric Equipment	315	419,797	GENERATION				
11 Misc. Power Plant Equipment	316	71,595	GENERATION				
12 Subtotal - STEAM PLANT	310-316						
13 Land and Land Rights	340	41,528	GENERATION				
14 Structures and Improvements	341	6,487,170	GENERATION				
15 Boiler Plant Equipment	342	6,148,207	GENERATION				
16 Engines and Generators	343	6,327,401	GENERATION				
17 Turbogenerator Units	345	41,839,227	GENERATION				
18 Accessory Electric Equipment	345	3,046,016	GENERATION				
19 Misc. Power Plant Equipment	346	2,534,985	GENERATION				
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-346						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES	DEMAND	12CP-TRANS		
23 Structures and Improvements	352	203,811	T-STATIONS	DEMAND	12CP-TRANS		
24 Station Equipment	353	22,579,956	T-STATIONS	DEMAND	12CP-TRANS		
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,851,140	T-POLES	DEMAND	12CP-TRANS		
27 Overhead Conductors and Devices	356	16,443,118	T-LINES	DEMAND	12CP-TRANS		
28 Underground Conduit	357	9,836	MWETRANS	DEMAND	12CP-TRANS		
29 Underground Conductors and Devices	358	512,900	MWETRANS	DEMAND	12CP-TRANS		
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	439,028	D-STATIONS				
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,860,230	D-STATIONS				
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES				
38 Overhead Conductors and Devices	365	42,921,612	OHCOND				
39 Underground Conduit	366	2,234,046	UGCOND				
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV				
41 Line Transformers	368	41,646,080	PRIMARY				
42 Services	369	3,856,351	SEC				
43 Meters	370	10,024,088	ONSITE				
44 Installations on Customer Premises	371	2,024,192	ONSITE				
45 Other Property on Customers Premise	372	85,048	ONSITE				
46 Street Lighting and Signals	373	2,578,353	ONSITE				
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
50 Structures and Improvements	390	3,178,748	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
51 Office Furniture and Equipment	391	240,412	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
52 Transportation Equipment	392	5,963,700	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
53 Stores Equipment	393	210,304	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
55 Laboratory Equipment	395	579,258	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
56 Power Operated Equipment	396	482,609	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
57 Communication Equipment	397	2,123,835	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	TRANSLABOR	TRANSLABOR-D		
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,287	UNCLASS	TRANSUNCLASS	TRANSCWIP-D		
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work in Progress	107	4,614,765	CWIP	TRANSCWIP	TRANSCWIP-D		
65 Common Plant - Not Classified	106	-62,458	CWIP	TRANSCWIP	TRANSCWIP-D		
66 Common Plant - Land	118.89	539,757	GENPT	TRANSP	TRANSP-D		
67 Common Plant - Struct&Impv	118.9	4,172,254	GENPT	TRANSP	TRANSP-D		
68 Common Plant - Furniture & Equipment	118.91	1,100,370	GENPT	TRANSLABOR	TRANSLABOR-D		
69 Common Plant - Computers	118.	3,541,945	GENPT	TRANSLABOR	TRANSLABOR-D		
70 Common Plant - Vehicles	118.	1,099,663	GENPT	TRANSLABOR	TRANSLABOR-D		
71 Common Plant - Communication Equip	118.97	3,099,383	GENPT	TRANSLABOR	TRANSLABOR-D		
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Primary Distribution Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS	PRIPT	PRIPT-D		PRIPT-C
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION				
6 Structures and Improvements	311	2,149,694	GENERATION				
7 Boiler Plant Equipment	312	3,527,862	GENERATION				
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,016	GENERATION				
10 Accessory Electric Equipment	315	419,797	GENERATION				
11 Misc. Power Plant Equipment	316	71,595	GENERATION				
12 Subtotal - STEAM PLANT	310-316						
13 Land and Land Rights	340	41,528	GENERATION				
14 Structures and Improvements	341	6,487,170	GENERATION				
15 Boiler Plant Equipment	342	6,148,207	GENERATION				
16 Engines and Generators	343	6,327,401	GENERATION				
17 Turbogenerator Units	345	41,839,227	GENERATION				
18 Accessory Electric Equipment	345	3,046,018	GENERATION				
19 Misc. Power Plant Equipment	346	2,534,985	GENERATION				
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-346						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES				
23 Structures and Improvements	352	203,811	T-STATIONS				
24 Station Equipment	353	22,579,956	T-STATIONS				
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,881,140	T-POLES				
27 Overhead Conductors and Devices	356	16,443,118	T-LINES				
28 Underground Conduit	357	9,836	MWETRANS				
29 Underground Conductors and Devices	358	512,900	MWETRANS				
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	439,028	D-STATIONS	DEMAND	NCP-PRI		
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,860,230	D-STATIONS	DEMAND	NCP-PRI		
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES	POLES-P	NCP-PRI		AVG-CUST-NoRSL
38 Overhead Conductors and Devices	365	42,921,612	OHCOND	P-LINES-OH	NCP-PRI		AVG-CUST-NoRSL
39 Underground Conduit	366	2,234,046	UGCOND	DEMAND	NCP-PRI		
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV	P-LINES-UG	NCP-PRI		AVG-CUST-NoRSL
41 Line Transformers	368	41,646,089	PRIMARY	TRANSFORM	NCP-PRI		AVG-CUST-NoRSL
42 Services	369	3,856,351	SEC				
43 Meters	370	10,024,088	ONSITE				
44 Installations on Customer Premises	371	2,024,192	ONSITE				
45 Other Property on Customers Premise	372	85,048	ONSITE				
46 Street Lighting and Signals	373	2,578,353	ONSITE				
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
50 Structures and Improvements	390	3,179,748	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
51 Office Furniture and Equipment	391	240,412	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
52 Transportation Equipment	392	5,963,700	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
53 Stores Equipment	393	210,304	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
55 Laboratory Equipment	395	579,258	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
56 Power Operated Equipment	396	482,609	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
57 Communication Equipment	397	2,123,835	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,287	UNCLASS	PRUNCLASS	PRICWIP-D		PRICWIP-C
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work in Progress	107	4,614,765	CWIP	PRICWIP	PRICWIP-D		PRICWIP-C
65 Common Plant - Not Classified	106	-62,458	CWIP	PRICWIP	PRICWIP-D		PRICWIP-C
66 Common Plant - Land	118.89	539,757	GENPT	PRIPT	PRIPT-D		PRIPT-C
67 Common Plant - Struct&Impv	118.9	4,172,254	GENPT	PRIPT	PRIPT-D		PRIPT-C
68 Common Plant - Furniture & Equipment	118.91	1,100,370	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
69 Common Plant - Computers	118.92	3,541,945	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
70 Common Plant - Vehicles	118.93	1,099,663	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
71 Common Plant - Communication Equip	118.97	3,099,383	GENPT	PRILABOR	PRILABOR-D		PRILABOR-C
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Secondary Distribution		Customer Allocator
					Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS	SECPT	SECPT-D		SECPT-C
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,668	GENERATION				
6 Structures and Improvements	311	2,149,694	GENERATION				
7 Boiler Plant Equipment	312	3,527,862	GENERATION				
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,016	GENERATION				
10 Accessory Electric Equipment	315	419,797	GENERATION				
11 Misc. Power Plant Equipment	316	71,595	GENERATION				
12 Subtotal - STEAM PLANT	310-316						
13 Land and Land Rights	340	41,528	GENERATION				
14 Structures and Improvements	341	6,487,170	GENERATION				
15 Boiler Plant Equipment	342	6,148,207	GENERATION				
16 Engines and Generators	343	6,327,401	GENERATION				
17 Turbogenerator Units	345	41,839,227	GENERATION				
18 Accessory Electric Equipment	345	3,046,018	GENERATION				
19 Misc. Power Plant Equipment	346	2,534,985	GENERATION				
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-346						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES				
23 Structures and Improvements	352	203,811	T-STATIONS				
24 Station Equipment	353	22,579,958	T-STATIONS				
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,881,140	T-POLES				
27 Overhead Conductors and Devices	358	18,443,118	T-LINES				
28 Underground Conduit	357	9,836	MWETRANS				
29 Underground Conductors and Devices	358	512,900	MWETRANS				
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
32 Land and Land Rights	360	439,028	D-STATIONS				
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,890,230	D-STATIONS				
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES	POLES-S	NCP-SECXL		AVG-CUST-SEC
38 Overhead Conductors and Devices	365	42,921,612	OHCOND	S-LINES-OH	NCP-SECXL		AVG-CUST-SEC
39 Underground Conduit	368	2,234,046	UGCOND	DEMAND	NCP-SECXL		
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV	S-LINES-UG	NCP-SECXL		AVG-CUST-SEC
41 Line Transformers	368	41,646,080	PRIMARY				
42 Services	369	3,858,351	SEC	CUST			AVG-CUST-SEC
43 Meters	370	10,024,088	ONSITE				
44 Installations on Customer Premises	371	2,024,192	ONSITE				
45 Other Property on Customers Premise	372	85,048	ONSITE				
46 Street Lighting and Signals	373	2,578,353	ONSITE				
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR				
50 Structures and Improvements	390	3,179,748	MWE-LABOR				
51 Office Furniture and Equipment	391	240,412	MWE-LABOR				
52 Transportation Equipment	392	5,983,700	MWE-LABOR				
53 Stores Equipment	393	210,304	MWE-LABOR				
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR				
55 Laboratory Equipment	395	579,258	MWE-LABOR				
56 Power Operated Equipment	396	482,609	MWE-LABOR				
57 Communication Equipment	397	2,123,835	MWE-LABOR				
58 Miscellaneous Equipment	398	15,241	MWE-LABOR				
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,287	UNCLASS	SECUNCLASS	SECCWIP-D		SECCWIP-C
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work In Progress	107	4,814,765	CWIP	SECCWIP	SECCWIP-D		SECCWIP-C
65 Common Plant - Not Classified	106	-62,458	CWIP	SECCWIP	SECCWIP-D		SECCWIP-C
66 Common Plant - Land	118.89	539,757	GENPT				
67 Common Plant - Struct&Impv	118.9	4,172,254	GENPT				
68 Common Plant - Furniture & Equipment	118.91	1,100,370	GENPT				
69 Common Plant - Computers	118.____	3,541,945	GENPT				
70 Common Plant - Vehicles	118.____	1,099,663	GENPT				
71 Common Plant - Communication Equip	118.97	3,099,383	GENPT				
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR :

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
					Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS	ONSITEPT			ONSITEPT-C
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION				
6 Structures and Improvements	311	2,149,694	GENERATION				
7 Boiler Plant Equipment	312	3,527,862	GENERATION				
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,016	GENERATION				
10 Accessory Electric Equipment	315	419,797	GENERATION				
11 Misc. Power Plant Equipment	316	71,595	GENERATION				
12 Subtotal - STEAM PLANT	310-316						
13 Land and Land Rights	340	41,528	GENERATION				
14 Structures and Improvements	341	6,487,170	GENERATION				
15 Boiler Plant Equipment	342	6,148,207	GENERATION				
16 Engines and Generators	343	6,327,401	GENERATION				
17 Turbogenerator Units	345	41,839,227	GENERATION				
18 Accessory Electric Equipment	345	3,046,016	GENERATION				
19 Misc. Power Plant Equipment	346	2,534,985	GENERATION				
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-346						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES				
23 Structures and Improvements	352	203,811	T-STATIONS				
24 Station Equipment	353	22,579,956	T-STATIONS				
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,881,140	T-POLES				
27 Overhead Conductors and Devices	358	16,443,118	T-LINES				
28 Underground Conduit	357	9,836	MWETRANS				
29 Underground Conductors and Devices	358	512,900	MWETRANS				
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	439,028	D-STATIONS				
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,860,230	D-STATIONS				
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES				
38 Overhead Conductors and Devices	365	42,921,612	OHCOND				
39 Underground Conduit	366	2,234,046	UGCOND				
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV				
41 Line Transformers	368	41,646,080	PRIMARY				
42 Services	369	3,856,351	SEC				
43 Meters	370	10,024,088	ONSITE	CUST			AVG-CUST-SEC
44 Installations on Customer Premises	371	2,024,192	ONSITE	CUST			AVG-CUST-SEC
45 Other Property on Customers Premise	372	85,048	ONSITE	CUST			AVG-CUST-SEC
46 Street Lighting and Signals	373	2,578,353	ONSITE	CUST			ONSITEREV-C-Lite
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR				
50 Structures and Improvements	390	3,179,748	MWE-LABOR				
51 Office Furniture and Equipment	391	240,412	MWE-LABOR				
52 Transportation Equipment	392	5,983,700	MWE-LABOR				
53 Stores Equipment	393	210,304	MWE-LABOR				
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR				
55 Laboratory Equipment	395	579,258	MWE-LABOR				
58 Power Operated Equipment	396	482,609	MWE-LABOR				
57 Communication Equipment	397	2,123,635	MWE-LABOR				
58 Miscellaneous Equipment	398	15,241	MWE-LABOR				
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,287	UNCLASS	ONSITEUNCLASS			ONSITECWIP-C
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work in Progress	107	4,614,765	CWIP	ONSITECWIP			ONSITECWIP-C
65 Common Plant - Not Classified	106	-62,468	CWIP	ONSITECWIP			ONSITECWIP-C
66 Common Plant - Land	118.89	539,757	GENPT				
67 Common Plant - Struct&Impv	118.9	4,172,254	GENPT				
68 Common Plant - Furniture & Equipment	118.91	1,100,370	GENPT				
69 Common Plant - Computers	118.____	3,541,945	GENPT				
70 Common Plant - Vehicles	118.____	1,099,663	GENPT				
71 Common Plant - Communication Equip	118.97	3,089,383	GENPT				
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
					Demand Allocator	Energy Allocator	
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTxL				
75 Nuclear	108.2	0	PRODPTxL				
76 Other Production	108.3	3,533,823	PRODPTxL				
77 Transmission	108.5	37,476,664	TRANSPTxL				
78 Distribution	108.6	79,880,927	DISTPTxL				
79 General	108.7	5,787,231	GENPTxL				
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR				
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT				
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,312	MWE-REV-REQ				
85 Cash Working Capital	131	6,025,979	Subreport				
86 Customer Advances for Construction	252-0	-243,762	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,797	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	775,155	GENERATION				
96 Misc. Generation Expenses	549	34,473	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,593	GENERATION				
99 Maintenance of Structures	552	3,928	GENERATION				
100 Maintenance of Generation Plant	553	683,473	GENERATION				
101 Maintenance of Misc. Plant	554	2,122	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport	Subreport	Subreport	Subreport	
104 Load Dispatch	556	631,755	PROD	ENERGY		KWH-PROD-NoRSL	
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,746	T-LABOR				
109 Load Dispatching	561	0	TRANSP				
110 Station Expenses	562	43,308	T-STATIONS				
111 Overhead Line Expenses	563	143,613	T-LINES				
112 Underground Lines Expenses	564	581	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,243	TRANSP				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	457	T-LABOR				
117 Maintenance of Structures	569	70,512	T-STATIONS				
118 Maintenance of Station Equipment	570	293,347	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,896	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,655	TRANSP				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	199,669	D-LABOR				
124 Load Dispatching	581	31,522	GENERATION				
125 Station Expenses	582	100,740	D-STATIONS				
128 Overhead Line Expenses	583	-49,601	OHCOND				
127 Underground Line Expenses	584	287,234	UGCOND				
128 Street Light and Signal Systems	585	78,908	ONSITE				
129 Meter Expenses	586	37,638	ONSITE				
130 Customer Installation Expenses	587	62,440	ONSITE				
131 Misc. Distribution Expenses	588	1,127,128	DISTPT				
132 Rents	589	36,583	DISTPT				
133 Maint Supervision & Engineering	590	151,671	D-LABOR				
134 Maint of Structures	591	374,757	D-STATIONS				
135 Maintenance of Station Equipment	592	1,715,634	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	120,030	UGCOND				
138 Maintenance of Line Transformers	595	55,234	PRIMARY				
139 Maintenance of Street Lights	596	83,084	SEC				
140 Maintenance of Meters	597	134,268	ONSITE				
141 Maintenance of Misc. Plant	598	17,543	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	External Transmission Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPtXL				
75 Nuclear	108.2	0	PRODPtXL				
76 Other Production	108.3	3,533,823	PRODPtXL				
77 Transmission	108.5	37,476,664	TRANSPtXL				
78 Distribution	108.6	79,860,927	DISTPtXL				
79 General	108.7	5,787,231	GENPtXL				
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR				
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT				
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,312	MWE-REV-REQ				
85 Cash Working Capital	131	6,025,979	Subreport				
86 Customer Advances for Construction	252-0	-243,782	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,797	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	775,155	GENERATION				
96 Misc. Generation Expenses	549	34,473	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,593	GENERATION				
99 Maintenance of Structures	552	3,928	GENERATION				
100 Maintenance of Generation Plant	553	683,473	GENERATION				
101 Maintenance of Misc. Plant	554	2,122	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport	Subreport	Subreport		
104 Load Dispatch	556	631,755	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,746	T-LABOR				
109 Load Dispatching	561	0	TRANSP				
110 Station Expenses	562	43,308	T-STATIONS				
111 Overhead Line Expenses	563	143,613	T-LINES				
112 Underground Lines Expenses	564	591	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,243	TRANSP				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	457	T-LABOR				
117 Maintenance of Structures	569	70,512	T-STATIONS				
118 Maintenance of Station Equipment	570	293,347	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,896	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,855	TRANSP				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	199,669	D-LABOR				
124 Load Dispatching	581	31,522	GENERATION				
125 Station Expenses	582	100,740	D-STATIONS				
126 Overhead Line Expenses	583	-49,601	OHCOND				
127 Underground Line Expenses	584	267,234	UGCOND				
128 Street Light and Signal Systems	585	78,908	ONSITE				
129 Meter Expenses	585	37,636	ONSITE				
130 Customer Installation Expenses	587	62,440	ONSITE				
131 Misc. Distribution Expenses	588	1,127,128	DISTPT				
132 Rents	589	35,583	DISTPT				
133 Maint Supervision & Engineering	590	151,671	D-LABOR				
134 Maint of Structures	591	374,757	D-STATIONS				
135 Maintenance of Station Equipment	592	1,715,634	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	120,030	UGCOND				
138 Maintenance of Line Transformers	595	55,234	PRIMARY				
139 Maintenance of Street Lights	596	83,084	SEC				
140 Maintenance of Meters	597	134,268	ONSITE				
141 Maintenance of Misc. Plant	598	17,543	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Local Generation Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTXL	GENPTXL	GENPTXL-D	GENPTXL-E	
75 Nuclear	108.2	0	PRODPTXL				
76 Other Production	108.3	3,533,823	PRODPTXL	GENPTXL	GENPTXL-D	GENPTXL-E	
77 Transmission	108.5	37,476,664	TRANSPTxL				
78 Distribution	108.6	79,880,927	DISTPTXL				
79 General	108.7	5,787,231	GENPTXL	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR	GENLABOR	GENPT-D	GENPT-E	
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT	GENGEN	GENGEN-D	GENGEN-E	
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,312	MWE-REV-REQ	GENREVREQ	GENREV-D-NoRSL	GENREV-E-NoRSL	
85 Cash Working Capital	131	6,025,979	Subreport	Subreport	Subreport	Subreport	
86 Customer Advances for Construction	252-0	-243,782	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-253						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,797	GENERATION	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
94 Fuel	547	3,197,540	GENERATION	ENERGY		KWH-NoRSL	
95 Generation Expense	548	775,155	GENERATION	DEMAND	4CP-PROD-NoRSL		
96 Misc. Generation Expenses	549	34,473	GENERATION	DEMAND	4CP-PROD-NoRSL		
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,593	GENERATION	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
99 Maintenance of Structures	552	3,928	GENERATION	DEMAND	4CP-PROD-NoRSL		
100 Maintenance of Generation Plant	553	683,473	GENERATION	DEMAND	4CP-PROD-NoRSL		
101 Maintenance of Misc. Plant	554	2,122	GENERATION	DEMAND	4CP-PROD-NoRSL		
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport				
104 Load Dispatch	556	631,755	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,746	T-LABOR				
109 Load Dispatching	561	0	TRANSP				
110 Station Expenses	562	43,308	T-STATIONS				
111 Overhead Line Expenses	563	143,613	T-LINES				
112 Underground Lines Expenses	564	591	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,243	TRANSP				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	457	T-LABOR				
117 Maintenance of Structures	569	70,512	T-STATIONS				
118 Maintenance of Station Equipment	570	293,347	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,896	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,655	TRANSP				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	199,669	D-LABOR	GENPT	GENPT-D	GENPT-E	
124 Load Dispatching	581	31,522	GENERATION	ENERGY		KWH-GEN-NoRSL	
125 Station Expenses	582	100,740	D-STATIONS				
126 Overhead Line Expenses	583	-49,601	OHCOND				
127 Underground Line Expenses	584	267,234	UGCOND				
128 Street Light and Signal Systems	585	78,908	ONSITE				
129 Meter Expenses	586	37,638	ONSITE				
130 Customer Installation Expenses	587	62,440	ONSITE				
131 Misc. Distribution Expenses	588	1,127,128	DISTPT				
132 Rents	589	36,583	DISTPT				
133 Maint Supervision & Engineering	590	151,671	D-LABOR	GENPT	GENPT-D	GENPT-E	
134 Maint of Structures	591	374,757	D-STATIONS				
135 Maintenance of Station Equipment	592	1,715,634	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	120,030	UGCOND				
138 Maintenance of Line Transformers	595	55,234	PRIMARY				
139 Maintenance of Street Lights	596	83,084	SEC				
140 Maintenance of Meters	597	134,268	ONSITE				
141 Maintenance of Misc. Plant	598	17,543	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	MWE Transmission Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTxL				
75 Nuclear	108.2	0	PRODPTxL				
76 Other Production	108.3	3,533,823	PRODPTxL				
77 Transmission	108.5	37,476,664	TRANSPTxL	TRANSPTxL	TRANSPTxL-D		
78 Distribution	108.6	79,880,927	DISTPTxL				
79 General	108.7	5,787,231	GENPTxL	TRANSLABOR	TRANSLABOR-D		
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR	TRANSLABOR	TRANSPTxL-D		
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT	TRANSGEN	TRANSGEN-D		
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,312	MWE-REV-REQ	TRANREVREQ	TRANREV-D		
85 Cash Working Capital	131	6,025,979	Subreport	Subreport	Subreport		
86 Customer Advances for Construction	252-0	-243,782	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,797	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	775,155	GENERATION				
96 Misc. Generation Expenses	549	34,473	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,593	GENERATION				
99 Maintenance of Structures	552	3,928	GENERATION				
100 Maintenance of Generation Plant	553	683,473	GENERATION				
101 Maintenance of Misc. Plant	554	2,122	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport				
104 Load Dispatch	556	631,755	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,746	T-LABOR	TRANSLABOR	TRANSLABOR-D		
109 Load Dispatching	561	0	TRANSP				
110 Station Expenses	562	43,308	T-STATIONS	DEMAND	TRANSPTxL-D		
111 Overhead Line Expenses	563	143,613	T-LINES	DEMAND	TRANSPTxL-D		
112 Underground Lines Expenses	564	591	T-LINES	DEMAND	TRANSPTxL-D		
113 Transmission by Others	565	0	MVWTRANS				
114 Miscellaneous Expenses	566	93,243	TRANSP	TRANSP	TRANSPTxL-D		
115 Rents	567	232,897	T-SUBSTATIONS	TRANSP	TRANSPTxL-D		
116 Supervision and Engineering	568	457	T-LABOR	TRANSLABOR	TRANSLABOR-D		
117 Maintenance of Structures	569	70,512	T-STATIONS	DEMAND	TRANSPTxL-D		
118 Maintenance of Station Equipment	570	293,347	T-STATIONS	DEMAND	TRANSPTxL-D		
119 Maintenance of Overhead Poles & Lines	571	297,896	T-LINES	DEMAND	TRANSPTxL-D		
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,655	TRANSP	TRANSP	TRANSPTxL-D		
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	199,669	D-LABOR				
124 Load Dispatching	581	31,522	GENERATION				
125 Station Expenses	582	100,740	D-STATIONS				
126 Overhead Line Expenses	583	-49,601	OHCOND				
127 Underground Line Expenses	584	267,234	UGCOND				
128 Street Light and Signal Systems	585	78,908	ONSITE				
129 Meter Expenses	586	37,638	ONSITE				
130 Customer Installation Expenses	587	62,440	ONSITE				
131 Misc. Distribution Expenses	588	1,127,128	DISTPT				
132 Rents	589	36,583	DISTPT				
133 Maint Supervision & Engineering	590	151,671	D-LABOR				
134 Maint of Structures	591	374,757	D-STATIONS				
135 Maintenance of Station Equipment	592	1,715,634	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	120,030	UGCOND				
138 Maintenance of Line Transformers	595	55,234	PRIMARY				
139 Maintenance of Street Lights	596	83,084	SEC				
140 Maintenance of Meters	597	134,268	ONSITE				
141 Maintenance of Misc. Plant	598	17,543	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Primary Distribution		Customer Allocator
					Demand Allocator	Energy Allocator	
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPtXL				
75 Nuclear	108.2	0	PRODPtXL				
76 Other Production	108.3	3,533,823	PRODPtXL				
77 Transmission	108.5	37,476,664	TRANSPTXL				
78 Distribution	108.6	79,880,927	DISTPTXL	PRIPtXL	PRIPtXL-D		PRIPtXL-C
79 General	108.7	5,787,231	GENPTXL	PRILABOR	PRILABOR-D		PRIPtXL-C-NOWS
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR	PRILABOR	PRIPt-D		PRIPtXL-C-NOWS
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,290,564	GENPT	PRIGEN	PRIGEN-D		PRIGEN-C
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,312	MWE-REV-REQ	PRIREVREQ	PRIREV-D		PRIREV-C
85 Cash Working Capital	131	6,025,979	Subreport	Subreport	Subreport		Subreport
86 Customer Advances for Construction	252-0	-243,782	DISTPT	PRIPt	PRIPt-D		PRIPt-C
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,797	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	775,155	GENERATION				
96 Misc. Generation Expenses	549	34,473	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,593	GENERATION				
99 Maintenance of Structures	552	3,928	GENERATION				
100 Maintenance of Generation Plant	553	663,473	GENERATION				
101 Maintenance of Misc. Plant	554	2,122	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport				
104 Load Dispatch	556	631,755	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,746	T-LABOR				
109 Load Dispatching	561	0	TRANSPT				
110 Station Expenses	562	43,308	T-STATIONS				
111 Overhead Line Expenses	563	143,613	T-LINES				
112 Underground Lines Expenses	564	591	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,243	TRANSPT				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	457	T-LABOR				
117 Maintenance of Structures	569	70,512	T-STATIONS				
118 Maintenance of Station Equipment	570	293,347	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,896	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,655	TRANSPT				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	199,699	D-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
124 Load Dispatching	581	31,522	GENERATION				
125 Station Expenses	582	100,740	D-STATIONS				
126 Overhead Line Expenses	583	-49,601	OHCOND	P-LINES-OH	NCP-PRI		PRIPt-C
127 Underground Line Expenses	584	267,234	UGCOND	P-LINES-UG	NCP-PRI		PRIPt-C
128 Street Light and Signal Systems	585	78,908	ONSITE				
129 Meter Expenses	586	37,638	ONSITE				
130 Customer Installation Expenses	587	62,440	ONSITE				
131 Misc. Distribution Expenses	588	1,127,128	DISTPT	PRIPt	PRIPt-D		PRIPt-C
132 Rents	589	36,583	DISTPT	PRIPt	PRIPt-D		PRIPt-C
133 Maint Supervision & Engineering	590	151,671	D-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
134 Maint of Structures	591	374,757	D-STATIONS				
135 Maintenance of Station Equipment	592	1,715,634	D-STATIONS	DEMAND	PRIPt-D		
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	120,030	UGCOND	P-LINES-UG	PRIPt-D		PRIPt-C
138 Maintenance of Line Transformers	595	55,234	PRIMARY	TRANSFORM	PRIPt-D		PRIPt-C
139 Maintenance of Street Lights	596	83,084	SEC				
140 Maintenance of Meters	597	134,268	ONSITE				
141 Maintenance of Misc. Plant	598	17,543	DISTPT	PRIPt	PRIPt-D		PRIPt-C
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Secondary Demand Allocator	Distribution Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPtXL				
75 Nuclear	108.2	0	PRODPtXL				
76 Other Production	108.3	3,533,823	PRODPtXL				
77 Transmission	108.5	37,476,664	TRANSPTXL				
78 Distribution	108.6	79,880,927	DISTPTXL	SECPTXL	SECPTXL-D		AVG-CUST
79 General	108.7	5,787,231	GENPTXL				
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR				
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT				
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,312	MWE-REV-REQ	SECREVREQ	SECREV-D-NoRSL		SECREV-C-NoRSL
85 Cash Working Capital	131	6,025,979	Subreport	Subreport	Subreport		Subreport
86 Customer Advances for Construction	252.0	-243,782	DISTPT	SECPT	SECPT-D		SECPT-C
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,797	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	775,155	GENERATION				
96 Misc. Generation Expenses	549	34,473	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,593	GENERATION				
99 Maintenance of Structures	552	3,928	GENERATION				
100 Maintenance of Generation Plant	553	683,473	GENERATION				
101 Maintenance of Misc. Plant	554	2,122	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport				
104 Load Dispatch	556	631,755	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,746	T-LABOR				
109 Load Dispatching	561	0	TRANSPT				
110 Station Expenses	562	43,308	T-STATIONS				
111 Overhead Line Expenses	563	143,613	T-LINES				
112 Underground Lines Expenses	564	591	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,243	TRANSPT				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	457	T-LABOR				
117 Maintenance of Structures	569	70,512	T-STATIONS				
118 Maintenance of Station Equipment	570	293,347	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,896	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,655	TRANSPT				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	199,669	D-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
124 Load Dispatching	581	31,522	GENERATION				
125 Station Expenses	582	100,740	D-STATIONS				
126 Overhead Line Expenses	583	-49,601	OHCOND	S-LINES-OH	SECPT-D		SECPT-C
127 Underground Line Expenses	584	267,234	UGCOND	S-LINES-UG	SECPT-D		SECPT-C
128 Street Light and Signal Systems	585	76,903	ONSITE				
129 Meter Expenses	586	37,638	ONSITE				
130 Customer Installation Expenses	587	62,440	ONSITE				
131 Misc. Distribution Expenses	588	1,127,128	DISTPT	SECPT	SECPT-D		SECPT-C
132 Rents	589	36,583	DISTPT	SECPT	SECPT-D		SECPT-C
133 Maint Supervision & Engineering	590	151,671	D-LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
134 Maint of Structures	591	374,757	D-STATIONS				
135 Maintenance of Station Equipment	592	1,715,634	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	120,030	UGCOND	S-LINES-UG	SECPT-D		SECPT-C
138 Maintenance of Line Transformers	595	55,234	PRIMARY				
139 Maintenance of Street Lights	596	83,084	SEC	CUST			STREET-LIGHT
140 Maintenance of Meters	597	134,268	ONSITE				
141 Maintenance of Misc. Plant	598	17,543	DISTPT	SECPT	SECPT-D		SECPT-C
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
					Demand Allocator	Energy Allocator	
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTxL				
75 Nuclear	108.2	0	PRODPTxL				
76 Other Production	108.3	3,533,823	PRODPTxL				
77 Transmission	108.5	37,476,664	TRANSPTxL				
78 Distribution	108.6	79,880,927	DISTPTxL	ONSITEPTxL			AVG-CUST-SEC
79 General	108.7	5,787,231	GENPTxL				
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR				
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT				
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,312	MWE-REV-REQ	ONSITEREVREQ			ONSITEREV-C
85 Cash Working Capital	131	6,025,979	Subreport	Subreport			Subreport
86 Customer Advances for Construction	252-0	-243,782	DISTPT	ONSITEPT			ONSITEPT-C
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,797	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	775,155	GENERATION				
96 Misc. Generation Expenses	549	34,473	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,503	GENERATION				
99 Maintenance of Structures	552	3,928	GENERATION				
100 Maintenance of Generation Plant	553	683,473	GENERATION				
101 Maintenance of Misc. Plant	554	2,122	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport				
104 Load Dispatch	558	631,755	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	558-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,746	T-LABOR				
109 Load Dispatching	561	0	TRANSPT				
110 Station Expenses	562	43,308	T-STATIONS				
111 Overhead Line Expenses	563	143,613	T-LINES				
112 Underground Lines Expenses	564	591	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,243	TRANSPT				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	457	T-LABOR				
117 Maintenance of Structures	569	70,512	T-STATIONS				
118 Maintenance of Station Equipment	570	293,347	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,895	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,655	TRANSPT				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	199,659	D-LABOR	CUST			ONSITELABOR-C
124 Load Dispatching	581	31,522	GENERATION				
125 Station Expenses	582	100,740	D-STATIONS				
126 Overhead Line Expenses	583	-49,601	OHCOND				
127 Underground Line Expenses	584	267,234	UGCOND				
128 Street Light and Signal Systems	585	78,908	ONSITE	CUST			STREET-LIGHT
129 Meter Expenses	586	37,638	ONSITE	CUST			METERCOST
130 Customer Installation Expenses	587	62,440	ONSITE	CUST			RESCUST
131 Misc. Distribution Expenses	588	1,127,128	DISTPT	CUST			ONSITEPT-C
132 Rents	589	36,583	DISTPT	CUST			ONSITEPT-C
133 Maint Supervision & Engineering	590	151,671	D-LABOR	CUST			ONSITELABOR-C
134 Maint of Structures	591	374,757	D-STATIONS				
135 Maintenance of Station Equipment	592	1,715,634	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	120,030	UGCOND				
138 Maintenance of Line Transformers	595	55,234	PRIMARY				
139 Maintenance of Street Lights	596	83,084	SEC				
140 Maintenance of Meters	597	134,268	ONSITE	CUST			METERCOST
141 Maintenance of Misc. Plant	598	17,543	DISTPT	ONSITEPT			ONSITEPT-C
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Production Supply Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	104,592	ONSITE				
146 Meter Reading Expenses	902	981,634	ONSITE				
147 Customer Records & Collection Expense	903	1,046,611	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	PRODREVREQ	UNCOLLECT-NoRSL	UNCOLLECT-NoRSL	
149 Misc Customer Accounts Expenses	905	1,374	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,569	ONSITE				
152 Customer Assistance Exp Electric	908	489,425	ONSITE				
153 Financing Programs	908.1/11	0	ONSITE				
154 Public Safety Programs	909	59,299	ONSITE				
155 Customer Assistance Expenses	910	55,154	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	153,072	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,821,665	LABOR	PRODLABOR		PRODLABOR-E	
167 Office Supplies & Expenses	921	600,830	LABOR	PRODLABOR		PRODLABOR-E	
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	PRODLABOR		PRODLABOR-E	
170 Employee Pensions and Benefits	926	93,855	LABOR	PRODLABOR		PRODLABOR-E	
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,306	TPIS				
173 Injuries and Damages	925	94,235	TPIS				
174 Maintenance of General Plant	935	967,378	LABOR	PRODLABOR		PRODLABOR-E	
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	290,086	REVREQ	PRODREVREQ	PRODREV-D-NoRSL	PRODREV-E-NoRSL	
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	PRODLABPT		PRODLP-E	
179 General Advertising Expenses	930.1	63,752	PTLABOR	PRODLABPT		PRODLP-E	
180 DONATIONS	426-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,999	REVREQ	PRODREVREQ	PRODREV-D-NoRSL	PRODREV-E-NoRSL	
182 Board of Directors	930.3/4/6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	PRODLABPT		PRODLP-E	
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,088	TPIS				
188 Steam Production Plant	403.2	0	PRODPTxL				
189 Other Production Plant	403.3	1,836,459	PRODPTxL				
190 Transmission Plant	403.5	1,029,021	TRANSPTxL				
191 Distribution Plant	403.6	7,124,003	DISTPTxL				
192 General Plant	403.6	217,483	GENPTxL				
193 Common Plant	403.7	1,129,700	GENPTxL				
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	PRODLABOR		PRODLABOR-E	
196 Federal Unemployment Tax	408.16	10,551	LABOR	PRODLABOR		PRODLABOR-E	
197 State Unemployment Tax	408.4	10,221	LABOR	PRODLABOR		PRODLABOR-E	
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	PRODLABOR		PRODLABOR-E	
199 Real Estate Taxes	408.1	3,896,301	TPIS				
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,119	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
202 CTC Interest Income	408.x	-144,118	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	External Transmission Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	104,592	ONSITE				
146 Meter Reading Expenses	902	981,634	ONSITE				
147 Customer Records & Collection Expense	903	1,046,611	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	EXTRANSREVREQ	UNCOLLECT-NoRsl		
149 Misc Customer Accounts Expenses	905	1,374	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,569	ONSITE				
152 Customer Assistance Exp Electric	908	489,425	ONSITE				
153 Financing Programs	908.1/.11	0	ONSITE				
154 Public Safety Programs	909	59,299	ONSITE				
155 Customer Assistance Expenses	910	55,154	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	153,072	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,621,665	LABOR				
167 Office Supplies & Expenses	921	600,830	LABOR				
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR				
170 Employee Pensions and Benefits	926	93,855	LABOR				
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,308	TPIS				
173 Injuries and Damages	925	94,235	TPIS				
174 Maintenance of General Plant	935	967,378	LABOR				
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	290,088	REVREQ	EXTRANSREVREQ	TRANSREV-D		
178 Duplicate Charges-Credit	929	-184,739	PTLABOR				
179 General Advertising Expenses	930.1	63,752	PTLABOR				
180 DONATIONS	428-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,999	REVREQ	EXTRANSREVREQ	TRANSREV-D		
182 Board of Directors	930.3/.4/.6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR				
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,088	TPIS				
188 Steam Production Plant	403.2	0	PRODPTXL				
189 Other Production Plant	403.3	1,836,459	PRODPTXL				
190 Transmission Plant	403.5	1,029,021	TRANSPTXL				
191 Distribution Plant	403.6	7,124,003	DISTPTXL				
192 General Plant	403.6	217,483	GENPTXL				
193 Common Plant	403.7	1,129,700	GENPTXL				
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR				
196 Federal Unemployment Tax	408.16	10,551	LABOR				
197 State Unemployment Tax	408.4	10,221	LABOR				
198 Payroll Taxes Allocated	408.5	-747,107	LABOR				
199 Real Estate Taxes	408.1	3,896,301	TPIS				
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
202 CTC Interest Income	408.x	-144,118	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Local Generation Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	104,592	ONSITE				
146 Meter Reading Expenses	902	981,634	ONSITE				
147 Customer Records & Collection Expense	903	1,046,611	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	GENREVREQ	UNCOLLECT-NoRSL	UNCOLLECT-NoRSL	
149 Misc Customer Accounts Expenses	905	1,374	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,569	ONSITE				
152 Customer Assistance Exp Electric	908	489,425	ONSITE				
153 Financing Programs	908.1/1.11	0	ONSITE				
154 Public Safety Programs	909	59,299	ONSITE				
155 Customer Assistance Expenses	910	55,154	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	153,072	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,621,665	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
167 Office Supplies & Expenses	921	600,830	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
170 Employee Pensions and Benefits	926	93,855	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,306	TPIS	GENPT	GENPT-D	GENPT-E	
173 Injuries and Damages	925	94,235	TPIS	GENPT	GENPT-D	GENPT-E	
174 Maintenance of General Plant	935	967,378	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	290,086	REVREQ	GENREVREQ	GENREV-D-NoRSL	GENREV-E-NoRSL	
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
179 General Advertising Expenses	930.1	63,752	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
180 DONATIONS	428-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,999	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL	
182 Board of Directors	930.3/4/6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL	
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	GENPTxL	GENPTxL-D	GENPTxL-E	
188 Steam Production Plant	403.2	0	PRODPxL				
189 Other Production Plant	403.3	1,836,459	PRODPxL	GENPTxL	GENPTxL-D	GENPTxL-E	
190 Transmission Plant	403.5	1,029,021	TRANSPxL				
191 Distribution Plant	403.6	7,124,003	DISTPxL				
192 General Plant	403.6	217,483	GENPTxL	GENLABOR	GENLABOR-D	GENLABOR-E	
193 Common Plant	403.7	1,129,700	GENPTxL	GENGEN	GENGEN-D	GENGEN-E	
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
196 Federal Unemployment Tax	408.16	10,551	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
197 State Unemployment Tax	408.4	10,221	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
199 Real Estate Taxes	408.1	3,896,301	TPIS	GENPT	GENPT-D	GENPT-E	
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	GENREVREQ	GENREV-D	GENREV-E	
202 CTC Interest Income	408.x	-144,118	REVREQ	GENREVREQ	GENREV-D	GENREV-E	
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE -
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	MWE Transmission Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	104,592	ONSITE				
146 Meter Reading Expenses	902	981,634	ONSITE				
147 Customer Records & Collection Expense	903	1,046,811	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	TRANSREVREQ	UNCOLLECT		
149 Misc Customer Accounts Expenses	905	1,374	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,569	ONSITE				
152 Customer Assistance Exp Electric	908	489,425	ONSITE				
153 Financing Programs	908.1/.11	0	ONSITE				
154 Public Safety Programs	909	59,299	ONSITE				
155 Customer Assistance Expenses	910	55,154	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	153,072	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,621,665	LABOR	TRANSLABOR	TRANSLABOR-D		
167 Office Supplies & Expenses	921	600,830	LABOR	TRANSLABOR	TRANSLABOR-D		
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	TRANSLABOR	TRANSLABOR-D		
170 Employee Pensions and Benefits	926	93,855	LABOR	TRANSLABOR	TRANSLABOR-D		
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,308	TPIS	TRANSPT	TRANSPT-D		
173 Injuries and Damages	925	94,235	TPIS	TRANSPT	TRANSPT-D		
174 Maintenance of General Plant	935	967,378	LABOR	TRANSLABOR	TRANSLABOR-D		
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	290,086	REVREQ	TRANSREVREQ	TRANSREV-D		
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	TRANSLABPT	TRANSPT-D		
179 General Advertising Expenses	930.1	63,752	PTLABOR	TRANSLABPT	TRANSPT-D		
180 DONATIONS	426-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,999	REVREQ	TRANSREVREQ	TRANSREV-D		
182 Board of Directors	930.3/.4/.6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	TRANSLABPT	TRANSPT-D		
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,088	TPIS	TRANSPTxL	TRANSPTxL-D		
188 Steam Production Plant	403.2	0	PRODPTxL				
189 Other Production Plant	403.3	1,836,459	PRODPTxL				
190 Transmission Plant	403.5	1,029,021	TRANSPTxL	TRANSPTxL	TRANSPTxL-D		
191 Distribution Plant	403.6	7,124,003	DISTPTxL				
192 General Plant	403.6	217,483	GENPTxL	TRANSLABOR	TRANSLABOR-D		
193 Common Plant	403.7	1,129,700	GENPTxL	TRANSGEN	TRANSGEN-D		
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	TRANSLABOR	TRANSLABOR-D		
196 Federal Unemployment Tax	408.16	10,551	LABOR	TRANSLABOR	TRANSLABOR-D		
197 State Unemployment Tax	408.4	10,221	LABOR	TRANSLABOR	TRANSLABOR-D		
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	TRANSLABOR	TRANSLABOR-D		
199 Real Estate Taxes	408.1	3,896,301	TPIS	TRANSPT	TRANSPT-D		
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	TRANSREVREQ	TRANSREV-D		
202 CTC Interest Income	408.x	-144,118	REVREQ	TRANSREVREQ	TRANSREV-D		
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Primary Distribution		Customer Allocator
					Demand Allocator	Energy Allocator	
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	104,592	ONSITE				
146 Meter Reading Expenses	902	981,634	ONSITE				
147 Customer Records & Collection Expense	903	1,046,611	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	PRIREVREQ	UNCOLLECT		UNCOLLECT
149 Misc Customer Accounts Expenses	905	1,374	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,569	ONSITE				
152 Customer Assistance Exp Electric	908	489,425	ONSITE				
153 Financing Programs	908.1/11	0	ONSITE				
154 Public Safety Programs	909	59,299	ONSITE				
155 Customer Assistance Expenses	910	55,154	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	153,072	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,621,665	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
167 Office Supplies & Expenses	921	600,830	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
170 Employee Pensions and Benefits	925	93,855	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
171 Subtotal - O & M Accounts 920-923,926	920-928						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,306	TPIS	PRIPT	PRIPT-D		PRIPT-C
173 Injuries and Damages	925	94,235	TPIS	PRIPT	PRIPT-D		PRIPT-C
174 Maintenance of General Plant	935	967,378	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	290,086	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C-NoRSL
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	PRILABPT	PRILP-D		PRILP-C
179 General Advertising Expenses	930.1	63,752	PTLABOR	PRILABPT	PRILP-D		PRILP-C
180 DONATIONS	425-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,999	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C-NoRSL
182 Board of Directors	930.3/.4/.6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	PRILABPT	PRILP-D		PRILP-C
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	PRIPTxL	PRIPTxL-D		PRIPTxL-C
188 Steam Production Plant	403.2	0	PRODPXTL				
189 Other Production Plant	403.3	1,836,459	PRODPXTL				
190 Transmission Plant	403.5	1,029,021	TRANSPTXL				
191 Distribution Plant	403.6	7,124,003	DISTPTXL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
192 General Plant	403.6	217,483	GENPTXL	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
193 Common Plant	403.7	1,129,700	GENPTXL	PRIGEN	PRIGEN-D		PRIGEN-C
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
196 Federal Unemployment Tax	408.18	10,551	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
197 State Unemployment Tax	408.4	10,221	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
199 Real Estate Taxes	408.1	3,896,301	TPIS	PRIPT	PRIPT-D		PRIPT-C
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
202 CTC Interest Income	408.x	-144,118	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Secondary Distribution Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	104,592	ONSITE				
146 Meter Reading Expenses	902	981,634	ONSITE				
147 Customer Records & Collection Expense	903	1,049,611	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	SECREVREQ	UNCOLLECT-NoRSL		UNCOLLECT-NoRSL
149 Misc Customer Accounts Expenses	905	1,374	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,569	ONSITE				
152 Customer Assistance Exp Electric	908	489,425	ONSITE				
153 Financing Programs	908.1/.11	0	ONSITE				
154 Public Safety Programs	909	59,299	ONSITE				
155 Customer Assistance Expenses	910	55,154	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	153,072	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,621,665	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
167 Office Supplies & Expenses	921	600,830	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
170 Employee Pensions and Benefits	926	93,855	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,306	TPIS	SECPD	SECPD-D		SECPD-C
173 Injuries and Damages	925	94,235	TPIS	SECPD	SECPD-D		SECPD-C
174 Maintenance of General Plant	935	967,378	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	290,086	REVREQ	SECREVREQ	SECREV-D		SECREV-C-NoRSL
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
179 General Advertising Expenses	930.1	63,752	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
180 DONATIONS	426-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,999	REVREQ	SECREVREQ	SECREV-D		SECREV-C-NoRSL
182 Board of Directors	930.3/.4/.6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	SECPDxL	SECPDxL-D		SECPDxL-C
188 Steam Production Plant	403.2	0	PRODPTxL				
189 Other Production Plant	403.3	1,836,459	PRODPTxL				
190 Transmission Plant	403.5	1,029,021	TRANSPTxL				
191 Distribution Plant	403.6	7,124,003	DISTPTxL	SECPDxL	SECPDxL-D		SECPDxL-C
192 General Plant	403.6	217,483	GENPTxL				
193 Common Plant	403.7	1,129,700	GENPTxL				
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
196 Federal Unemployment Tax	408.16	10,551	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
197 State Unemployment Tax	408.4	10,221	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
199 Real Estate Taxes	408.1	3,896,301	TPIS	SECPD	SECPD-D		SECPD-C
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	SECREVREQ	SECREV-D		SECREV-C
202 CTC Interest Income	408.x	-144,118	REVREQ	SECREVREQ	SECREV-D		SECREV-C
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
					Demand Allocator	Energy Allocator	
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	104,592	ONSITE	CUST			ACCT903
146 Meter Reading Expenses	902	981,634	ONSITE	CUST			METEREAD
147 Customer Records & Collection Expense	903	1,046,611	ONSITE	CUST			ACCT903
148 Uncollectible Accounts	904	178,785	REVREQ	ONSITEREVREQ			UNCOLLECT
149 Misc Customer Accounts Expenses	905	1,374	ONSITE	CUST			ACCT903
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,569	ONSITE	CUST			AVG-CUST
152 Customer Assistance Exp Electric	908	489,425	ONSITE	CUST			ACCT908
153 Financing Programs	908.1/.11	0	ONSITE				
154 Public Safety Programs	909	59,299	ONSITE	CUST			RESCUST
155 Customer Assistance Expenses	910	55,154	ONSITE	CUST			RESCUST
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	153,072	ONSITE	CUST			ACCT912
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,821,665	LABOR	CUST			ONSITELABOR-C
167 Office Supplies & Expenses	921	600,830	LABOR	CUST			ONSITELABOR-C
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	CUST			ONSITELABOR-C
170 Employee Pensions and Benefits	928	93,855	LABOR	CUST			ONSITELABOR-C
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,308	TPIS	ONSITEPT			ONSITEPT-C
173 Injuries and Damages	925	94,235	TPIS	ONSITEPT			ONSITEPT-C
174 Maintenance of General Plant	935	967,378	LABOR	ONSITELABOR			ONSITELABOR-C
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	290,086	REVREQ	ONSITEREVREQ			ONSITEREV-C
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	CUST			ONSITELP-C
179 General Advertising Expenses	930.1	63,752	PTLABOR	CUST			ONSITELP-C
180 DONATIONS	425-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,999	REVREQ	ONSITEREVREQ			ONSITEREV-C
182 Board of Directors	930.3/.4/.6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	CUST			ONSITELP-C
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	ONSITEPTxL			ONSITEPTxL-C
188 Steam Production Plant	403.2	0	PRODPxL				
189 Other Production Plant	403.3	1,836,459	PRODPxL				
190 Transmission Plant	403.5	1,029,021	TRANSPTxL				
191 Distribution Plant	403.6	7,124,003	DISTPTxL	ONSITEPTxL			ONSITEPTxL-C
192 General Plant	403.8	217,483	GENPTxL				
193 Common Plant	403.7	1,129,700	GENPTxL				
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	ONSITEPT			ONSITELABOR-C
196 Federal Unemployment Tax	408.16	10,551	LABOR	ONSITEPT			ONSITELABOR-C
197 State Unemployment Tax	408.4	10,221	LABOR	ONSITEPT			ONSITELABOR-C
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	ONSITEPT			ONSITELABOR-C
199 Real Estate Taxes	408.1	3,896,301	TPIS	ONSITEPT			ONSITEPT-C
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	CUST			ONSITEREV-C
202 CTC Interest Income	408.x	-144,118	REVREQ	CUST			ONSITEREV-C
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
					Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

<u>Account</u> <u>Description</u>	<u>Account</u> <u>Code</u>	<u>Total</u> <u>Allocated</u> <u>Dollars</u>	<u>Functional</u> <u>Allocator</u>	<u>Classification</u> <u>Allocator</u>	<u>External Transmission</u> <u>Demand</u> <u>Allocator</u>	<u>Energy</u> <u>Allocator</u>	<u>Customer</u> <u>Allocator</u>
211 TOTAL EXPENSES							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

<u>Account</u> <u>Description</u>	<u>Account</u> <u>Code</u>	<u>Total</u> <u>Allocated</u> <u>Dollars</u>	<u>Functional</u> <u>Allocator</u>	<u>Classification</u> <u>Allocator</u>	<u>Local Generation</u>		<u>Customer</u> <u>Allocator</u>
					<u>Demand</u> <u>Allocator</u>	<u>Energy</u> <u>Allocator</u>	
211 TOTAL EXPENSES							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

<u>Account</u> <u>Description</u>	<u>Account</u> <u>Code</u>	<u>Total</u> <u>Allocated</u> <u>Dollars</u>	<u>Functional</u> <u>Allocator</u>	<u>Classification</u> <u>Allocator</u>	<u>MWE</u> <u>Demand</u> <u>Allocator</u>	<u>Transmission</u> <u>Energy</u> <u>Allocator</u>	<u>Customer</u> <u>Allocator</u>
211 TOTAL EXPENSES							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

<u>Account</u> <u>Description</u>	<u>Account</u> <u>Code</u>	<u>Total</u> <u>Allocated</u> <u>Dollars</u>	<u>Functional</u> <u>Allocator</u>	<u>Classification</u> <u>Allocator</u>	<u>Primary Distribution</u> <u>Demand</u> <u>Allocator</u>	<u>Energy</u> <u>Allocator</u>	<u>Customer</u> <u>Allocator</u>
211 TOTAL EXPENSES							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

<u>Account</u> <u>Description</u>	<u>Account</u> <u>Code</u>	<u>Total</u> <u>Allocated</u> <u>Dollars</u>	<u>Functional</u> <u>Allocator</u>	<u>Classification</u> <u>Allocator</u>	<u>Secondary Distribution</u>		<u>Customer</u> <u>Allocator</u>
					<u>Demand</u> <u>Allocator</u>	<u>Energy</u> <u>Allocator</u>	
211 TOTAL EXPENSES							

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
					Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES							

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
					Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,395,908	REVREQ	PRODREVREQ	RES-REV	RES-REV	
213 Small Commercial & Industrial	0	27,966,103	REVREQ	PRODREVREQ	COMM-REV	COMM-REV	
214 Large Commercial & Industrial	0	8,283,072	REVREQ	PRODREVREQ	IND-REV	IND-REV	
215 Oil Field	0	21,775,749	REVREQ	PRODREVREQ	OIL-REV	OIL-REV	
216 Special Contract	0	3,175,106	REVREQ	PRODREVREQ	SPEC-REV	SPEC-REV	
217 0	0	0	REVREQ				
218		0	REVREQ				
219 Irrigation Sales	0	5,889,181	REVREQ	PRODREVREQ	IRR-REV	IRR-REV	
220 Lighting	0	1,368,879	REVREQ	PRODREVREQ	LIGHT-REV	LIGHT-REV	
221 Wholesale	0	0	REVREQ-RSL				
222 Unreconciled Wholesale		0	REVREQ				
223 Interdepartmental	0	19,026	REVREQ	PRODREVREQ	COMM-REV	COMM-REV	
224 Forfeited Discount Revenue	0	137,072	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E	
225 Miscellaneous Service Revenue	0	551,722	ONSITE				
226 Other Utility Revenues	0	28,542	ONSITE				
227 Transmission Service Sales	0	1,076,649	MWETRANS				
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS				
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS				
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS				
231 Transmission Service - RTO	0	904,533	MWETRANS				
232 Rent From Utility Property	0	206,383	ONSITE				
233 Sub-Total Operating Revenues							
234 Gains/Losses from Disp. of Utility Plant		0	TPIS				
235 Allowance for Funds During Construction		0	TPIS				
236 Interest on Customer Deposits		0	ONSITE				
237 V. NET INCOME							
238 Rate of Return							
FIT Subreport							
239 Income before Federal income Tax							
240 Statutory Rate							
241 FIT computed at Statutory rate							
242 Adjustments to arrive at Current FIT							
243 Current FIT		0	0				
244 Provision for Deferred FIT		0	TPIS				
245 ITC Adjustment, net		0	TPIS				
246							
247 FIT- Book tax expense							
Working Capital Subreport							
248 Work Cap - Plant		1,322,277	MWE-TPIS				
249 Work Cap - Labor		81,505	MWE-LABOR				
250 Work Cap - O&M		1,860,817	MWE-OPEXP				
251 Work Cap - Fuel		2,761,380	GENERATION				
252 Total Work Cap		6,025,979					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		9,969,996	PROD	DEMAND	12CP-NoRS-NoW		
255 Schedule P Dispatch		328,633	PROD	DEMAND	12CP-NoRS-NoW		
256 Schedule PPA (Demand)		41,817	PROD	DEMAND	12CP-NoRS-NoW		
257 Schedule "A"		29,850	PROD	DEMAND	1CP-NoRS-NoW		
258 Schedule H - "M" System		10,251,000	PROD	DEMAND	12CP-NoRS-NoW		
259 Transmission		1,800,000	PROD	DEMAND	1CP-NoRS-NoW		
260 Wheeling		124,967	PROD	DEMAND	12CP-NoRS-NoM		
261 Allocation - Western Area Power Admin		162,000	PROD	DEMAND	1CP-NoRS-NoM		
262 Capacity Purchase		5,049,000	PROD	DEMAND	12CP-NoRS-NoM		
263 Block C Capacity Purchase		1,200,000	PROD	DEMAND	1CP-NoRS-NoM		
264		0	PROD				
265 Total Demand		28,957,263					
Energy							
266 Schedule P (Demand)		5,944,653	PROD	ENERGY		KWH-NoRSL-NoW	
267 Schedule PPA (Energy)		47,276	PROD	ENERGY		KWH-NoRSL-NoW	
268 Market Energy		3,449,250	PROD	ENERGY		KWH-NoRSL	
269 WAPA		10,271,100	PROD	ENERGY		KWH-NoRSL-NoW	
270 Schedule J		210,240	PROD	ENERGY		KWH-NoRSL-NoW	
271 Schedule A		5,058,900	PROD	ENERGY		KWH-NoRSL-NoM	
272 Other		561,214	PROD	ENERGY		KWH-NoRSL-NoM	
273 Total Energy		25,542,633					
Transmission							
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS				
275 SEC Transmissions		507,508	EXTRANS				
276 SPP Network Trans. W System		0	EXTRANS				
277 Other		397,057	EXTRANS				
278 Total Transmission		1,259,671					
279 Total Purchased Power		55,759,567					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	External Transmission		Customer Allocator
					Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,395,908	REVREQ	EXTRANSREVREQ	RES-REV		
213 Small Commercial & Industrial	0	27,986,103	REVREQ	EXTRANSREVREQ	COMM-REV		
214 Large Commercial & Industrial	0	8,283,072	REVREQ	EXTRANSREVREQ	IND-REV		
215 Oil Field	0	21,775,749	REVREQ	EXTRANSREVREQ	OIL-REV		
216 Special Contract	0	3,175,106	REVREQ	EXTRANSREVREQ	SPEC-REV		
217 0	0	0	REVREQ				
218		0	REVREQ				
219 Irrigation Sales	0	5,889,181	REVREQ	EXTRANSREVREQ	IRR-REV		
220 Lighting	0	1,368,879	REVREQ	EXTRANSREVREQ	LIGHT-REV		
221 Wholesale	0	0	REVREQ-RSL				
222 Unreconciled Wholesale		0	REVREQ				
223 Interdepartmental	0	19,028	REVREQ	EXTRANSREVREQ	COMM-REV		
224 Forfeited Discount Revenue	0	137,072	REVREQ	EXTRANSREVREQ	EXTRANSREV-D		
225 Miscellaneous Service Revenue	0	551,722	ONSITE				
226 Other Utility Revenues	0	28,542	ONSITE				
227 Transmission Service Sales	0	1,076,649	MWETRANS				
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS				
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS				
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS				
231 Transmission Service - RTO	0	904,533	MWETRANS				
232 Rent From Utility Property	0	206,363	ONSITE				
233 Sub-Total Operating Revenues							
234 Gains/Losses from Disp. of Utility Plant		0	TPIS				
235 Allowance for Funds During Construction		0	TPIS				
236 Interest on Customer Deposits		0	ONSITE				
237 V. NET INCOME							
238 Rate of Return							
FIT Subreport							
239 Income before Federal Income Tax							
240 Statutory Rate							
241 FIT computed at Statutory rate							
242 Adjustments to arrive at Current FIT							
243 Current FIT		0	0				
244 Provision for Deferred FIT		0	TPIS				
245 ITC Adjustment, net		0	TPIS				
246							
247 FIT- Book tax expense							
Working Capital Subreport							
248 Work Cap - Plant		1,322,277	MWE-TPIS				
249 Work Cap - Labor		81,505	MWE-LABOR				
250 Work Cap - O&M		1,860,817	MWE-OPEXP				
251 Work Cap - Fuel		2,761,380	GENERATION				
252 Total Work Cap		6,025,979					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		9,969,996	PROD				
255 Schedule P Dispatch		328,633	PROD				
256 Schedule PPA (Demand)		41,817	PROD				
257 Schedule "A"		29,850	PROD				
258 Schedule H - "M" System		10,251,000	PROD				
259 Transmission		1,800,000	PROD				
260 Wheeling		124,967	PROD				
261 Allocation - Western Area Power Admin		162,000	PROD				
262 Capacity Purchase		5,049,000	PROD				
263 Block C Capacity Purchase		1,200,000	PROD				
264		0	PROD				
265 Total Demand		28,957,263					
Energy							
266 Schedule P (Demand)		5,944,653	PROD				
267 Schedule PPA (Energy)		47,276	PROD				
268 Market Energy		3,449,250	PROD				
269 WAPA		10,271,100	PROD				
270 Schedule J		210,240	PROD				
271 Schedule A		5,058,900	PROD				
272 Other		561,214	PROD				
273 Total Energy		25,542,633					
Transmission							
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS	DEMAND	12CP-PROD-NoRSL		
275 SEC Transmissions		507,508	EXTRANS	DEMAND	12CP-NoRS-NoW		
276 SPP Network Trans. W System		0	EXTRANS				
277 Other		397,057	EXTRANS	DEMAND	12CP-NoRS-NoW		
278 Total Transmission		1,259,671					
279 Total Purchased Power		55,759,567					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Local Generation		Customer Allocator
					Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,395,908	REVREQ	GENREVREQ	RES-REV	RES-REV	
213 Small Commercial & Industrial	0	27,968,103	REVREQ	GENREVREQ	COMM-REV	COMM-REV	
214 Large Commercial & Industrial	0	8,283,072	REVREQ	GENREVREQ	IND-REV	IND-REV	
215 Oil Field	0	21,775,749	REVREQ	GENREVREQ	OIL-REV	OIL-REV	
216 Special Contract	0	3,175,108	REVREQ	GENREVREQ	SPEC-REV	SPEC-REV	
217 0	0	0	REVREQ				
218		0	REVREQ				
219 Irrigation Sales	0	5,889,181	REVREQ	GENREVREQ	IRR-REV	IRR-REV	
220 Lighting	0	1,368,879	REVREQ	GENREVREQ	LIGHT-REV	LIGHT-REV	
221 Wholesale	0	0	REVREQ-RSL				
222 Unreconciled Wholesale		0	REVREQ				
223 Interdepartmental	0	19,028	REVREQ	GENREVREQ	COMM-REV	COMM-REV	
224 Forfeited Discount Revenue	0	137,072	REVREQ	GENREVREQ	GENREV-D	GENREV-E	
225 Miscellaneous Service Revenue	0	551,722	ONSITE				
226 Other Utility Revenues	0	28,542	ONSITE				
227 Transmission Service Sales	0	1,076,649	MWETRANS				
228 XMSN Service Loss Comp Demand	0	81,421	MWETRANS				
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS				
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS				
231 Transmission Service - RTO	0	904,533	MWETRANS				
232 Rent From Utility Property	0	206,363	ONSITE				
233 Sub-Total Operating Revenues							
234 Gains/Losses from Disp. of Utility Plant		0	TPIS				
235 Allowance for Funds During Construction		0	TPIS				
236 Interest on Customer Deposits		0	ONSITE				
237 V. NET INCOME							
238 Rate of Return							
FIT Subreport							
239 Income before Federal Income Tax							
240 Statutory Rate							
241 FIT computed at Statutory rate							
242 Adjustments to arrive at Current FIT							
243 Current FIT		0	0				
244 Provision for Deferred FIT		0	TPIS				
245 ITC Adjustment, net		0	TPIS				
246							
247 FIT- Book tax expense							
Working Capital Subreport							
248 Work Cap - Plant		1,322,277	MWE-TPIS	GENPT	GENPT-D	GENPT-E	
249 Work Cap - Labor		81,505	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
250 Work Cap - O&M		1,860,817	MWE-OPEXP	GENO&M	GENO&M-D-NoRSL	GENO&M-E-NoRSL	
251 Work Cap - Fuel		2,761,380	GENERATION	ENERGY		KWH-GEN-NoRSL	
252 Total Work Cap		6,025,979					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		9,969,996	PROD				
255 Schedule P Dispatch		328,633	PROD				
256 Schedule PPA (Demand)		41,817	PROD				
257 Schedule "A"		29,850	PROD				
258 Schedule H - "M" System		10,251,000	PROD				
259 Transmission		1,800,000	PROD				
260 Wheeling		124,967	PROD				
261 Allocation - Western Area Power Admin		162,000	PROD				
262 Capacity Purchase		5,049,000	PROD				
263 Block C Capacity Purchase		1,200,000	PROD				
264		0	PROD				
265 Total Demand		28,957,263					
Energy							
266 Schedule P (Demand)		5,944,653	PROD				
267 Schedule PPA (Energy)		47,276	PROD				
268 Market Energy		3,449,250	PROD				
269 WAPA		10,271,100	PROD				
270 Schedule J		210,240	PROD				
271 Schedule A		5,058,900	PROD				
272 Other		581,214	PROD				
273 Total Energy		25,542,633					
Transmission							
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS				
275 SEC Transmissions		507,508	EXTRANS				
276 SPP Network Trans. W System		0	EXTRANS				
277 Other		397,057	EXTRANS				
278 Total Transmission		1,259,671					
279 Total Purchased Power		55,759,567					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total		Classification	MWE Transmission		Customer Allocator
		Allocated Dollars	Functional Allocator		Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,395,908	REVREQ	TRANSREVREQ		RES-REV	
213 Small Commercial & Industrial	0	27,966,103	REVREQ	TRANSREVREQ		COMM-REV	
214 Large Commercial & Industrial	0	8,283,072	REVREQ	TRANSREVREQ		IND-REV	
215 Oil Field	0	21,775,749	REVREQ	TRANSREVREQ		OIL-REV	
216 Special Contract	0	3,175,106	REVREQ	TRANSREVREQ		SPEC-REV	
217 0	0	0	REVREQ				
218		0	REVREQ				
219 Irrigation Sales	0	5,899,181	REVREQ	TRANSREVREQ		IRR-REV	
220 Lighting	0	1,368,879	REVREQ	TRANSREVREQ		LIGHT-REV	
221 Wholesale	0	0	REVREQ-RSL				
222 Unreconciled Wholesale		0	REVREQ				
223 Interdepartmental	0	19,028	REVREQ	TRANSREVREQ		COMM-REV	
224 Forfeited Discount Revenue	0	137,072	REVREQ	TRANSREVREQ		TRANSREV-D	
225 Miscellaneous Service Revenue	0	551,722	ONSITE				
226 Other Utility Revenues	0	28,542	ONSITE				
227 Transmission Service Sales	0	1,076,649	MWETRANS	TRANSREVREQ		12CP-TRANS-RSL	
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS	TRANSREVREQ		12CP-TRANS-RSL	
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS	TRANSREVREQ		12CP-TRANS-RSL	
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS	TRANSREVREQ		12CP-TRANS-RSL	
231 Transmission Service - RTO	0	904,533	MWETRANS	TRANSREVREQ		12CP-TRANS-RSL	
232 Rent From Utility Property	0	206,363	ONSITE				
233 Sub-Total Operating Revenues							
234 Gains/Losses from Disp. of Utility Plant		0	TPIS				
235 Allowance for Funds During Construction		0	TPIS				
236 Interest on Customer Deposits		0	ONSITE				
237 V. NET INCOME							
238 Rate of Return							
FIT Subreport							
239 Income before Federal Income Tax							
240 Statutory Rate							
241 FIT computed at Statutory rate							
242 Adjustments to arrive at Current FIT							
243 Current FIT		0	0				
244 Provision for Deferred FIT		0	TPIS				
245 ITC Adjustment, net		0	TPIS				
246							
247 FIT- Book tax expense							
Working Capital Subreport							
248 Work Cap - Plant		1,322,277	MWE-TPIS	TRANSP		TRANSP-D	
249 Work Cap - Labor		81,505	MWE-LABOR	TRANSLABOR		TRANSLABOR-D	
250 Work Cap - O&M		1,860,817	MWE-O&M	TRANSO&M		TRANSO&M-D	
251 Work Cap - Fuel		2,761,380	GENERATION				
252 Total Work Cap		6,025,979					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		9,969,996	PROD				
255 Schedule P Dispatch		328,633	PROD				
256 Schedule PPA (Demand)		41,817	PROD				
257 Schedule "A"		28,850	PROD				
258 Schedule H - "M" System		10,251,000	PROD				
259 Transmission		1,800,000	PROD				
260 Wheeling		124,967	PROD				
261 Allocation - Western Area Power Admin		162,000	PROD				
262 Capacity Purchase		5,049,000	PROD				
263 Block C Capacity Purchase		1,200,000	PROD				
264		0	PROD				
265 Total Demand		28,957,263					
Energy							
266 Schedule P (Demand)		5,944,653	PROD				
267 Schedule PPA (Energy)		47,276	PROD				
268 Market Energy		3,449,250	PROD				
269 WAPA		10,271,100	PROD				
270 Schedule J		210,240	PROD				
271 Schedule A		5,058,900	PROD				
272 Other		561,214	PROD				
273 Total Energy		25,542,633					
Transmission							
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS				
275 SEC Transmissions		507,508	EXTRANS				
276 SPP Network Trans. W System		0	EXTRANS				
277 Other		397,057	EXTRANS				
278 Total Transmission		1,259,671					
279 Total Purchased Power		55,759,567					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Primary Distribution		Customer Allocator
					Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,395,908	REVREQ	PRIREVREQ	RES-REV		RES-REV
213 Small Commercial & Industrial	0	27,966,103	REVREQ	PRIREVREQ	COMM-REV		COMM-REV
214 Large Commercial & Industrial	0	8,283,072	REVREQ	PRIREVREQ	IND-REV		IND-REV
215 Oil Field	0	21,775,749	REVREQ	PRIREVREQ	OIL-REV		OIL-REV
216 Special Contract	0	3,175,106	REVREQ	PRIREVREQ	SPEC-REV		SPEC-REV
217 0	0	0	REVREQ				
218		0	REVREQ				
219 Irrigation Sales	0	5,889,181	REVREQ	PRIREVREQ	IRR-REV		IRR-REV
220 Lighting	0	1,368,879	REVREQ	PRIREVREQ	LIGHT-REV		LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL				
222 Unreconciled Wholesale		0	REVREQ				
223 Interdepartmental	0	19,026	REVREQ	PRIREVREQ	COMM-REV		COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
225 Miscellaneous Service Revenue	0	551,722	ONSITE				
226 Other Utility Revenues	0	28,542	ONSITE				
227 Transmission Service Sales	0	1,079,649	MWETRANS				
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS				
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS				
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS				
231 Transmission Service - RTO	0	904,533	MWETRANS				
232 Rent From Utility Property	0	206,363	ONSITE				
233 Sub-Total Operating Revenues							
234 Gains/Losses from Disp. of Utility Plant		0	TPIS				
235 Allowance for Funds During Construction		0	TPIS				
236 Interest on Customer Deposits		0	ONSITE				
237 V. NET INCOME							
238 Rate of Return							
FIT Subreport							
239 Income before Federal Income Tax							
240 Statutory Rate							
241 FIT computed at Statutory rate							
242 Adjustments to arrive at Current FIT							
243 Current FIT		0	0				
244 Provision for Deferred FIT		0	TPIS				
245 ITC Adjustment, net		0	TPIS				
246							
247 FIT- Book tax expense							
Working Capital Subreport							
248 Work Cap - Plant		1,322,277	MWE-TPIS	PRIPT	PRIPT-D		PRIPT-C
249 Work Cap - Labor		81,505	MWE-LABOR	PRILABOR	PRILABOR-D-NoRSL		PRILABOR-C
250 Work Cap - O&M		1,860,817	MWE-OPEX	PRIO&M	PRIO&M-D-NoRSL		PRIO&M-C-NoRSL
251 Work Cap - Fuel		2,761,380	GENERATION				
252 Total Work Cap		6,025,979					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		9,969,996	PROD				
255 Schedule P Dispatch		328,633	PROD				
256 Schedule PPA (Demand)		41,817	PROD				
257 Schedule "A"		29,850	PROD				
258 Schedule H - "M" System		10,251,000	PROD				
259 Transmission		1,800,000	PROD				
260 Wheeling		124,967	PROD				
261 Allocation - Western Area Power Admin		162,000	PROD				
262 Capacity Purchase		5,049,000	PROD				
263 Block C Capacity Purchase		1,200,000	PROD				
264		0	PROD				
265 Total Demand		28,957,263					
Energy							
266 Schedule P (Demand)		5,944,653	PROD				
267 Schedule PPA (Energy)		47,276	PROD				
268 Market Energy		3,449,250	PROD				
269 WAPA		10,271,100	PROD				
270 Schedule J		210,240	PROD				
271 Schedule A		5,058,900	PROD				
272 Other		561,214	PROD				
273 Total Energy		25,542,633					
Transmission							
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS				
275 SEC Transmissions		507,508	EXTRANS				
276 SPP Network Trans. W System		0	EXTRANS				
277 Other		397,057	EXTRANS				
278 Total Transmission		1,259,671					
279 Total Purchased Power		55,759,567					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE -
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Secondary Distribution Demand Allocator	Energy Allocator	Customer Allocator
212 Residential Sales	0	26,395,908	REVREQ	SECREVREQ	RES-REV		RES-REV
213 Small Commercial & Industrial	0	27,966,103	REVREQ	SECREVREQ	COMM-REV		COMM-REV
214 Large Commercial & Industrial	0	8,283,072	REVREQ	SECREVREQ	IND-REV		IND-REV
215 Oil Field	0	21,775,749	REVREQ	SECREVREQ	OIL-REV		OIL-REV
216 Special Contract	0	3,175,106	REVREQ	SECREVREQ	SPEC-REV		SPEC-REV
217 0	0	0	REVREQ				
218	0	0	REVREQ				
219 Irrigation Sales	0	5,889,181	REVREQ	SECREVREQ	IRR-REV		IRR-REV
220 Lighting	0	1,368,879	REVREQ	SECREVREQ	LIGHT-REV		LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL				
222 Unreconciled Wholesale	0	0	REVREQ				
223 Interdepartmental	0	19,026	REVREQ	SECREVREQ	COMM-REV		COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ	SECREVREQ	SECREV-D		SECREV-C
225 Miscellaneous Service Revenue	0	551,722	ONSITE				
226 Other Utility Revenues	0	28,542	ONSITE				
227 Transmission Service Sales	0	1,076,649	MWETRANS				
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS				
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS				
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS				
231 Transmission Service - RTO	0	904,533	MWETRANS				
232 Rent From Utility Property	0	206,363	ONSITE				
233 Sub-Total Operating Revenues							
234 Gains/Losses from Disp. of Utility Plant		0	TPIS				
235 Allowance for Funds During Construction		0	TPIS				
236 Interest on Customer Deposits		0	ONSITE				
237 V. NET INCOME							
238 Rate of Return							
FIT Subreport							
239 Income before Federal Income Tax							
240 Statutory Rate							
241 FIT computed at Statutory rate							
242 Adjustments to arrive at Current FIT							
243 Current FIT		0	0				
244 Provision for Deferred FIT		0	TPIS				
245 ITC Adjustment, net		0	TPIS				
246							
247 FIT- Book tax expense							
Working Capital Subreport							
248 Work Cap - Plant		1,322,277	MWE-TPIS	SECTP	SECTP-D		SECTP-C
249 Work Cap - Labor		81,505	MWE-LABOR				
250 Work Cap - O&M		1,860,817	MWE-OPEXP	SECO&M	SECO&M-D-NoRSL		SECO&M-C-NoRSL
251 Work Cap - Fuel		2,761,380	GENERATION				
252 Total Work Cap		6,025,979					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		9,969,998	PROD				
255 Schedule P Dispatch		328,633	PROD				
256 Schedule PPA (Demand)		41,817	PROD				
257 Schedule "A"		29,850	PROD				
258 Schedule H - "M" System		10,251,000	PROD				
259 Transmission		1,800,000	PROD				
260 Wheeling		124,967	PROD				
261 Allocation - Western Area Power Admin		162,000	PROD				
262 Capacity Purchase		5,049,000	PROD				
263 Block C Capacity Purchase		1,200,000	PROD				
264		0	PROD				
265 Total Demand		28,957,263					
Energy							
266 Schedule P (Demand)		5,944,653	PROD				
267 Schedule PPA (Energy)		47,276	PROD				
268 Market Energy		3,449,250	PROD				
269 WAPA		10,271,100	PROD				
270 Schedule J		210,240	PROD				
271 Schedule A		5,058,900	PROD				
272 Other		561,214	PROD				
273 Total Energy		25,542,633					
Transmission							
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS				
275 SEC Transmissions		507,508	EXTRANS				
276 SPP Network Trans. W System		0	EXTRANS				
277 Other		397,057	EXTRANS				
278 Total Transmission		1,259,671					
279 Total Purchased Power		55,759,567					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

Account Description	Account Code	Total Allocated Dollars	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
					Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,395,908	REVREQ	CUST			RES-REV
213 Small Commercial & Industrial	0	27,968,103	REVREQ	CUST			COMM-REV
214 Large Commercial & Industrial	0	8,283,072	REVREQ	CUST			IND-REV
215 Oil Field	0	21,775,749	REVREQ	CUST			OIL-REV
216 Special Contract	0	3,175,106	REVREQ	CUST			SPEC-REV
217 0	0	0	REVREQ				
218		0	REVREQ				
219 Irrigation Sales	0	5,889,181	REVREQ	CUST			IRR-REV
220 Lighting	0	1,368,879	REVREQ	CUST			LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL				
222 Unreconciled Wholesale		0	REVREQ				
223 Interdepartmental	0	19,026	REVREQ	CUST			COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ	CUST			RETAIL-REV
225 Miscellaneous Service Revenue	0	551,722	ONSITE	CUST			AVG-CUST
226 Other Utility Revenues	0	28,542	ONSITE	CUST			RESALE-REV
227 Transmission Service Sales	0	1,076,649	MWETRANS				
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS				
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS				
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS				
231 Transmission Service - RTO	0	904,533	MWETRANS				
232 Rent From Utility Property	0	206,363	ONSITE	CUST			ONSITEREV-C
233 Sub-Total Operating Revenues							
234 Gains/Losses from Disp. of Utility Plant		0	TPIS				
235 Allowance for Funds During Construction		0	TPIS				
236 Interest on Customer Deposits		0	ONSITE				
237 V. NET INCOME							
238 Rate of Return							
FIT Subreport							
239 Income before Federal Income Tax							
240 Statutory Rate							
241 FIT computed at Statutory rate							
242 Adjustments to arrive at Current FIT							
243 Current FIT		0	0				
244 Provision for Deferred FIT		0	TPIS				
245 ITC Adjustment, net		0	TPIS				
246							
247 FIT- Book tax expense							
Working Capital Subreport							
248 Work Cap - Plant		1,322,277	MWE-TPIS	ONSITEPT			ONSITEPT-C
249 Work Cap - Labor		81,505	MWE-LABOR				
250 Work Cap - O&M		1,860,817	MWE-OPEXP	ONSITEO&M			ONSITEO&M-C
251 Work Cap - Fuel		2,761,380	GENERATION				
252 Total Work Cap		6,025,979					
253 TOTAL WORKING CAPITAL							
Purchased Power Subreport							
DEMAND							
254 Schedule P (Demand)		9,969,996	PROD				
255 Schedule P Dispatch		328,633	PROD				
256 Schedule PPA (Demand)		41,817	PROD				
257 Schedule "A"		29,850	PROD				
258 Schedule H - "M" System		10,251,000	PROD				
259 Transmission		1,800,000	PROD				
260 Wheeling		124,967	PROD				
261 Allocation - Western Area Power Admin		162,000	PROD				
262 Capacity Purchase		5,049,000	PROD				
263 Block C Capacity Purchase		1,200,000	PROD				
264		0	PROD				
265 Total Demand		28,957,263					
Energy							
266 Schedule P (Demand)		5,944,653	PROD				
267 Schedule PPA (Energy)		47,276	PROD				
268 Market Energy		3,449,250	PROD				
269 WAPA		10,271,100	PROD				
270 Schedule J		210,240	PROD				
271 Schedule A		5,058,900	PROD				
272 Other		561,214	PROD				
273 Total Energy		25,542,633					
Transmission							
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS				
275 SEC Transmissions		507,508	EXTRANS				
276 SPP Network Trans. W System		0	EXTRANS				
277 Other		397,057	EXTRANS				
278 Total Transmission		1,259,671					
279 Total Purchased Power		55,759,557					