

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
I. ELECTRIC PLANT IN SERVICE													
A. INTANGIBLE PLANT													
1 Organization	301	18,181	5,208	225	266	1,555	18	2	1,036	635	33	58	204
2 Franchises and Consents	302	0	0	0	0	0	0	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	0	0	0	0	0	0	0	0	0	0	0	0
4 Subtotal - INTANGIBLE PLANT	301-303	18,181	5,208	225	266	1,555	18	2	1,036	635	33	58	204
B. PRODUCTION PLANT													
5 Land and Land Rights	310	46,666	11,204	382	52	2,991	45	6	3,674	2,362	144	264	1,260
6 Structures and Improvements	311	2,149,694	516,131	17,586	2,402	137,769	2,095	293	169,229	108,826	6,649	12,178	58,064
7 Boiler Plant Equipment	312	3,527,862	847,023	28,860	3,941	226,092	3,438	481	277,722	178,594	10,911	19,986	95,289
8 Engines and Generators	313	0	0	0	0	0	0	0	0	0	0	0	0
9 Turbogenerator Units	314	3,415,016	819,929	27,937	3,815	218,860	3,328	465	268,838	172,881	10,562	19,346	92,241
10 Accessory Electric Equipment	315	419,797	100,791	3,434	469	26,904	409	57	33,047	21,252	1,298	2,378	11,339
11 Misc. Power Plant Equipment	316	21,525	17,190	586	80	4,588	70	10	5,636	3,624	221	406	1,934
12 Subtotal - STEAM PLANT	310-316	9,630,629	2,312,268	78,784	10,759	617,204	9,385	1,313	758,146	487,540	29,785	54,558	260,126
13 Land and Land Rights	340	41,528	9,207	323	42	2,838	48	4	3,420	2,158	103	70	1,464
14 Structures and Improvements	341	6,487,170	1,438,242	50,385	6,516	443,282	7,570	592	534,251	337,109	16,119	10,949	228,658
15 Boiler Plant Equipment	342	6,148,207	1,363,092	47,753	6,175	420,120	7,175	562	506,336	319,495	15,276	10,376	216,710
16 Engines and Generators	343	6,327,401	1,402,821	49,144	6,355	432,365	7,384	578	521,093	328,807	15,722	10,679	223,026
17 Turbogenerator Units	345	41,839,227	9,275,994	324,962	42,022	2,858,962	48,825	3,821	3,445,672	2,174,198	103,957	70,613	1,474,738
18 Accessory Electric Equipment	345	3,046,016	675,319	23,658	3,059	208,141	3,555	278	250,855	158,288	7,568	5,141	107,365
19 Misc. Power Plant Equipment	346	2,334,985	562,021	19,689	2,546	173,221	2,958	232	208,769	131,732	6,299	4,278	89,352
20 Subtotal - OTHER PLANT	340-346	66,424,535	14,726,697	515,913	66,715	4,538,927	77,515	6,067	5,470,396	3,451,787	165,044	112,106	2,341,314
21 Subtotal - PRODUCTION PLANT	304-346	76,053,164	17,038,965	594,698	77,474	5,156,132	86,900	7,379	6,228,542	3,939,326	194,830	166,664	2,601,440
C. TRANSMISSION PLANT													
22 Land and Land Rights	350	2,275,023	347,279	18,079	2,671	118,818	2,035	247	145,724	98,180	7,476	10,061	45,149
23 Structures and Improvements	352	203,811	31,111	1,620	239	10,645	182	22	13,055	8,796	670	901	4,045
24 Station Equipment	353	22,579,956	3,446,801	179,435	26,511	1,179,292	20,195	2,452	1,446,336	974,449	74,200	99,860	448,106
25 Towers and Fixtures	354	0	0	0	0	0	0	0	0	0	0	0	0
26 Poles and Fixtures	355	24,881,140	3,798,074	197,722	29,212	1,299,476	22,253	2,702	1,593,736	1,073,758	81,762	110,038	493,774
27 Overhead Conductors and Devices	356	16,443,118	2,510,021	130,668	19,306	858,781	14,706	1,786	1,053,247	709,611	54,034	72,720	326,319
28 Underground Conduit	357	9,836	1,501	78	12	514	9	1	630	424	32	43	195
29 Underground Conductors and Devices	358	512,900	78,294	4,076	602	26,787	459	56	32,853	22,134	1,685	2,268	10,179
30 Roads and Trails	359	0	0	0	0	0	0	0	0	0	0	0	0
31 Subtotal - TRANSMISSION PLANT	350-359	66,905,784	10,213,082	531,677	78,553	3,494,313	59,839	7,267	4,285,582	2,887,352	219,860	295,893	1,327,767
D. DISTRIBUTION PLANT													
33 Land and Land Rights	360	439,028	109,993	6,469	527	30,012	513	61	34,537	22,210	852	2,503	0
34 Structures and Improvements	361	0	0	0	0	0	0	0	0	0	0	0	0
35 Station Equipment	362	17,860,230	4,474,668	263,176	21,423	1,220,938	20,852	2,493	1,405,006	903,515	34,647	101,827	0
36 Compressor Station Equipment	363	0	0	0	0	0	0	0	0	0	0	0	0
37 Poles, Towers and Fixtures	364	61,240,522	21,567,307	956,136	1,417,708	6,268,424	61,342	8,815	2,925,274	1,691,574	70,067	203,959	2,220
38 Overhead Conductors and Devices	365	42,921,612	16,653,438	683,426	1,325,598	4,907,628	40,486	6,244	1,583,071	838,337	37,077	107,103	2,166
39 Underground Conduit	366	2,234,046	560,515	32,966	2,684	152,940	2,612	312	175,997	113,178	4,340	12,755	0
40 Underground Conductors and Devices	367	13,271,500	4,681,852	207,343	308,666	1,361,021	13,289	1,911	632,362	365,367	15,143	44,077	250
41 Line Transformers	368	41,646,080	15,275,076	655,311	1,096,150	4,466,489	40,703	6,019	1,802,431	1,011,541	42,837	124,366	1,899
42 Services	369	3,856,351	1,802,077	64,019	185,254	543,261	3,135	574	48,950	6,004	929	2,466	0
43 Meters	370	10,024,088	4,684,268	166,409	481,543	1,412,136	8,150	1,492	127,240	15,608	2,415	6,410	0
44 Installations on Customer Premises	371	2,024,192	945,907	33,604	97,239	285,157	1,646	301	25,694	3,152	488	1,294	0
45 Other Property on Customers Premise	372	85,048	39,743	1,412	4,086	11,981	69	13	1,080	132	20	54	0
46 Street Lighting and Signals	373	2,578,353	0	0	0	0	0	0	0	0	0	0	0
47 Subtotal - DISTRIBUTION PLANT	360-373	198,181,050	70,794,844	3,070,271	4,940,877	20,659,987	192,797	28,235	8,761,641	4,970,618	208,814	606,814	6,535

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large	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
I. ELECTRIC PLANT IN SERVICE													
A. INTANGIBLE PLANT													
1 Organization	301	18,181	264	324	2	1,499	575	55	728	115	135	224	630
2 Franchises and Consents	302	0	0	0	0	0	0	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	0	0	0	0	0	0	0	0	0	0	0	0
4 Subtotal - INTANGIBLE PLANT	301-303	18,181	264	324	2	1,499	575	55	728	115	135	224	630
B. PRODUCTION PLANT													
5 Land and Land Rights	310	46,666	519	750	3	4,272	2,809	181	2,755	10	94	1,135	0
6 Structures and Improvements	311	2,149,694	23,926	34,564	123	196,812	129,418	8,339	126,914	483	4,310	52,279	0
7 Boiler Plant Equipment	312	3,527,862	39,265	56,724	202	322,989	212,388	13,685	208,279	792	7,073	85,795	0
8 Engines and Generators	313	0	0	0	0	0	0	0	0	0	0	0	0
9 Turbogenerator Units	314	3,415,016	38,009	54,909	196	312,657	205,594	13,247	201,617	767	6,847	83,050	0
10 Accessory Electric Equipment	315	419,797	4,672	6,750	24	38,434	25,273	1,628	24,784	94	842	10,209	0
11 Misc. Power Plant Equipment	316	71,595	797	1,151	4	6,555	4,310	278	4,227	16	144	1,741	0
12 Subtotal - STEAM PLANT	310-316	9,630,629	107,189	154,849	552	881,720	579,792	37,358	568,576	2,163	19,308	234,209	0
13 Land and Land Rights	340	41,528	551	798	3	4,528	1,905	164	2,272	25	96	1,309	0
14 Structures and Improvements	341	6,487,170	86,008	124,654	410	707,283	297,568	25,634	354,902	3,867	15,015	204,483	0
15 Boiler Plant Equipment	342	6,148,207	81,514	118,141	388	670,327	282,019	24,295	336,358	3,665	14,230	193,798	0
16 Engines and Generators	343	6,327,401	83,890	121,584	400	689,864	290,239	25,003	346,161	3,771	14,645	199,447	0
17 Turbogenerator Units	344	41,839,227	554,712	803,963	2,642	4,561,649	1,919,173	165,328	2,288,954	24,939	96,838	1,318,820	0
18 Accessory Electric Equipment	345	3,046,016	40,385	58,531	192	332,101	139,721	12,036	166,642	1,816	7,050	96,014	0
19 Misc. Power Plant Equipment	346	2,334,985	33,609	48,711	160	276,384	116,280	10,017	138,685	1,511	5,867	79,906	0
20 Subtotal - OTHER PLANT	340-346	66,424,535	880,669	1,276,383	4,194	7,242,136	3,046,905	262,477	3,633,975	39,593	153,741	2,093,777	0
21 Subtotal - PRODUCTION PLANT	304-346	76,055,164	987,859	1,431,232	4,746	8,123,856	3,626,697	299,835	4,202,551	41,756	173,049	2,327,986	0
C. TRANSMISSION PLANT													
22 Land and Land Rights	350	2,275,023	27,108	39,509	128	225,354	40,942	4,204	49,747	2,799	4,710	67,580	405,081
23 Structures and Improvements	352	203,811	2,428	3,539	11	20,189	3,668	377	4,457	251	422	6,054	36,290
24 Station Equipment	353	22,579,956	269,048	392,130	1,272	2,236,676	406,352	41,724	493,745	27,782	46,745	670,739	4,020,495
25 Towers and Fixtures	354	0	0	0	0	0	0	0	0	0	0	0	0
26 Poles and Fixtures	355	24,881,140	296,467	432,094	1,401	2,464,621	447,764	45,976	544,064	30,614	51,509	739,096	4,430,234
27 Overhead Conductors and Devices	356	16,443,118	195,925	285,556	926	1,628,786	295,912	30,384	359,554	20,232	34,041	488,444	2,927,794
28 Underground Conduit	357	9,836	117	171	1	974	177	18	215	12	20	292	1,751
29 Underground Conductors and Devices	358	512,900	6,111	8,907	29	50,806	9,230	948	11,215	631	1,062	15,236	91,325
30 Roads and Trails	359	0	0	0	0	0	0	0	0	0	0	0	0
31 Subtotal - TRANSMISSION PLANT	350-359	66,905,784	797,204	1,161,906	3,768	6,627,406	1,204,045	123,630	1,462,996	82,321	138,509	1,987,442	11,912,970
D. DISTRIBUTION PLANT													
33 Land and Land Rights	360	439,028	5,525	8,052	26	49,416	20,253	1,923	30,276	1,630	2,311	0	0
34 Structures and Improvements	361	0	0	0	0	0	0	0	0	0	0	0	0
35 Station Equipment	362	17,860,230	224,746	327,562	1,062	2,010,311	823,935	78,220	1,231,681	66,303	94,009	0	0
36 Compressor Station Equipment	363	0	0	0	0	0	0	0	0	0	0	0	0
37 Poles, Towers and Fixtures	364	61,240,522	977,185	1,091,645	6,206	4,354,403	1,926,768	194,378	2,597,753	608,520	155,791	0	0
38 Overhead Conductors and Devices	365	42,921,612	735,914	757,350	4,983	2,425,141	1,128,638	118,009	1,419,388	520,632	66,098	0	0
39 Underground Conduit	366	2,234,046	28,153	41,032	133	251,819	103,209	9,798	154,285	8,305	8,579	0	0
40 Underground Conductors and Devices	367	13,271,500	212,055	236,638	1,348	941,569	416,851	42,069	561,614	132,298	28,373	0	0
41 Line Transformers	368	41,646,080	684,665	739,041	4,472	2,710,377	1,221,452	124,878	1,606,033	451,221	101,631	0	0
42 Services	369	3,856,351	76,260	66,458	574	92,729	57,099	6,961	47,393	65,529	0	0	0
43 Meters	370	10,024,088	198,228	172,748	1,492	241,038	148,423	18,093	123,191	170,333	0	0	0
44 Installations on Customer Premises	371	2,024,192	40,029	34,884	301	48,673	29,971	3,654	24,876	34,396	0	0	0
45 Other Property on Customers Premise	372	85,048	1,682	1,466	13	2,045	1,259	154	1,445	0	0	0	0
46 Street Lighting and Signals	373	2,278,353	0	0	0	0	0	0	0	0	1,823,470	0	0
47 Subtotal - DISTRIBUTION PLANT	360-373	198,181,050	3,184,441	3,476,876	20,609	13,127,523	5,877,860	598,136	7,797,537	2,060,613	2,280,262	0	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	W System Res - Reg	W System Res - Demand	W System GIS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
1 Organization	301	18,181	1,532	73	1,014	59	774	286	289	64	298
2 Franchises and Consents	302	0	0	0	0	0	0	0	0	0	0
3 Miscellaneous Intangible Plant	303	0	0	0	0	0	0	0	0	0	0
4 Subtotal - INTANGIBLE PLANT	301-303	18,181	1,532	73	1,014	59	774	286	289	64	298
B. PRODUCTION PLANT											
5 Land and Land Rights	310	46,666	3,384	168	3,239	151	2,086	843	1,822	56	0
6 Structures and Improvements	311	2,149,694	155,904	7,762	149,216	6,977	96,081	38,853	83,953	2,560	0
7 Boiler Plant Equipment	312	3,527,862	255,854	12,738	244,878	11,449	157,679	63,761	137,775	4,202	0
8 Engines and Generators	313	0	0	0	0	0	0	0	0	0	0
9 Turbogenerator Units	314	3,415,016	247,670	12,330	237,045	11,083	152,635	61,721	133,368	4,067	0
10 Accessory Electric Equipment	315	419,797	30,445	1,516	29,139	1,362	18,763	7,587	16,395	500	0
11 Misc. Power Plant Equipment	316	71,595	5,192	258	4,970	232	3,200	1,294	2,796	85	0
12 Subtotal - STEAM PLANT	310-316	9,630,629	698,449	34,772	668,487	31,255	430,444	174,059	376,109	11,470	0
13 Land and Land Rights	340	41,528	2,735	139	3,108	190	2,132	867	974	56	0
14 Structures and Improvements	341	6,487,170	427,234	21,791	485,511	29,610	333,077	135,428	152,203	8,818	0
15 Boiler Plant Equipment	342	6,148,207	404,911	20,652	460,143	28,063	315,673	128,352	144,250	8,357	0
16 Engines and Generators	343	6,327,401	416,712	21,254	473,554	28,881	324,873	132,093	148,454	8,601	0
17 Turbogenerator Units	344	41,839,227	2,755,464	140,540	3,131,323	190,973	2,148,189	873,451	981,636	56,872	0
18 Accessory Electric Equipment	345	3,046,016	200,606	10,232	227,969	13,903	156,394	63,590	71,466	4,140	0
19 Misc. Power Plant Equipment	346	2,534,285	166,950	8,515	189,723	11,571	130,156	52,921	59,476	3,446	0
20 Subtotal - OTHER PLANT	340-346	66,424,535	4,374,612	223,124	4,971,331	303,192	3,410,494	1,386,702	1,558,459	90,290	0
21 Subtotal - PRODUCTION PLANT	304-346	76,055,164	5,073,061	257,896	5,639,818	334,447	3,840,938	1,560,761	1,934,568	101,760	0
C. TRANSMISSION PLANT											
22 Land and Land Rights	350	2,275,023	103,699	7,066	132,683	7,917	104,474	42,017	20,114	2,814	191,358
23 Structures and Improvements	352	203,811	9,290	633	11,887	709	9,359	3,764	1,802	252	17,143
24 Station Equipment	353	22,579,956	1,029,227	70,130	1,316,900	78,576	1,036,921	417,029	199,636	27,931	1,899,259
25 Towers and Fixtures	354	0	0	0	0	0	0	0	0	0	0
26 Poles and Fixtures	355	24,881,140	1,134,118	77,278	1,451,109	86,584	1,142,597	459,529	219,982	30,778	2,092,818
27 Overhead Conductors and Devices	356	16,443,118	749,501	51,070	958,989	57,221	755,104	303,688	145,379	20,340	1,383,074
28 Underground Conduit	357	9,836	448	31	574	34	452	182	87	12	827
29 Underground Conductors and Devices	358	512,900	23,379	1,593	29,913	1,785	23,553	9,473	4,535	634	43,141
30 Roads and Trails	359	0	0	0	0	0	0	0	0	0	0
31 Subtotal - TRANSMISSION PLANT	350-359	66,905,784	3,049,662	207,801	3,902,054	232,827	3,072,460	1,235,681	591,535	82,763	5,627,620
D. DISTRIBUTION PLANT											
33 Land and Land Rights	360	439,028	32,440	2,115	20,952	2,031	33,670	9,292	10,122	1,316	0
34 Structures and Improvements	361	0	0	0	0	0	0	0	0	0	0
35 Station Equipment	362	17,860,230	1,319,699	86,059	852,368	82,636	1,369,750	378,030	411,771	53,540	0
36 Compressor Station Equipment	363	0	0	0	0	0	0	0	0	0	0
37 Poles, Towers and Fixtures	364	61,240,522	6,320,082	279,938	2,991,950	176,247	2,515,329	834,956	938,955	97,591	0
38 Overhead Conductors and Devices	365	42,921,612	4,872,973	192,468	2,114,168	97,086	1,224,366	471,325	541,331	47,168	0
39 Underground Conduit	366	2,234,046	165,311	10,780	106,771	10,351	171,580	47,354	51,580	6,707	0
40 Underground Conductors and Devices	367	13,271,500	1,371,941	60,676	648,723	38,106	543,204	180,570	203,106	21,074	0
41 Line Transformers	368	41,646,080	4,473,357	188,822	2,040,870	109,276	1,495,277	522,228	591,780	57,881	0
42 Services	369	3,856,351	526,013	16,538	193,266	3,443	2,500	19,605	25,315	0	0
43 Meters	370	10,024,088	1,367,302	42,987	502,371	8,949	6,499	50,960	65,804	0	0
44 Installations on Customer Premises	371	2,024,192	276,103	8,681	101,445	1,807	1,312	10,290	13,288	0	0
45 Other Property on Customers Premise	372	85,048	11,601	365	4,262	76	55	432	558	0	0
46 Street Lighting and Signals	373	2,578,353	0	0	0	0	0	0	0	754,883	0
47 Subtotal - DISTRIBUTION PLANT	360-373	198,181,050	20,736,822	889,429	9,577,147	530,010	7,363,542	2,525,042	2,853,610	1,040,160	0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
48 E. GENERAL PLANT													
49 Land and Land Rights	389	193,135	50,912	2,645	1,501	14,641	207	26	12,937	8,235	374	913	812
50 Structures and Improvements	390	3,179,748	838,209	43,546	24,720	241,049	3,406	429	212,985	135,582	6,154	15,024	13,369
51 Office Furniture and Equipment	391	240,412	63,375	3,292	1,869	18,225	258	32	16,103	10,251	465	1,136	1,011
52 Transportation Equipment	392	5,963,700	1,572,082	81,672	46,362	452,094	6,388	804	399,459	254,288	11,543	28,178	25,074
53 Stores Equipment	393	210,304	55,438	2,880	1,635	15,943	225	28	14,087	8,967	407	994	884
54 Tools, Shop and Garage Equipment	394	2,029,363	534,957	27,792	15,776	153,841	2,174	274	135,930	86,531	3,928	9,589	8,532
55 Laboratory Equipment	395	579,258	152,697	7,933	4,503	43,912	620	78	38,800	24,699	1,121	2,737	2,435
56 Power Operated Equipment	396	482,609	127,220	6,609	3,752	36,585	517	65	32,326	20,578	934	2,280	2,029
57 Communication Equipment	387	2,123,835	559,861	29,086	16,511	161,003	2,275	286	142,258	90,559	4,111	10,035	8,930
58 Miscellaneous Equipment	388	15,241	4,018	209	118	1,155	16	2	1,021	650	29	72	64
59 Other Tangible Property	389	0	0	0	0	0	0	0	0	0	0	0	0
60 Subtotal - GENERAL PLANT	389-389	15,017,605	3,958,769	205,663	116,748	1,138,449	16,087	2,024	1,005,905	640,341	29,066	70,957	63,142
61 TOTAL PLANT IN SERVICE	101	356,177,784	102,010,868	4,402,534	5,213,918	30,450,435	355,641	44,907	20,282,705	12,438,273	652,604	1,140,387	3,999,088
ADDITIONS TO UTILITY PLANT													
62 Completed Const-Not Classified	106	324,287	101,888	4,809	5,371	29,486	334	45	18,133	11,007	482	1,279	499
63 Property Held for Future Use	105	0	0	0	0	0	0	0	0	0	0	0	0
64 Construction Work in Progress	107	4,614,765	1,445,994	68,032	76,888	419,357	4,736	646	256,594	155,789	6,933	18,081	8,411
65 Common Plant - Not Classified	108	-62,458	-19,571	-921	-1,041	-5,676	-64	-9	-3,473	-2,109	-94	-245	-114
66 Common Plant - Land	118.89	539,757	168,588	7,608	9,806	49,656	536	74	28,320	17,079	843	1,917	2,321
67 Common Plant - Struct&mpv	118.80	4,172,254	1,303,166	58,811	75,799	383,832	4,146	570	218,911	132,019	6,519	14,822	17,942
68 Common Plant - Furniture & Equipment	118.91	1,100,370	290,067	15,069	8,554	83,416	1,179	148	73,705	46,919	2,130	5,199	4,627
69 Common Plant - Computers	118.92	3,541,945	933,687	48,506	27,535	268,506	3,794	477	237,246	151,026	6,855	16,735	14,892
70 Common Plant - Vehicles	118.93	1,099,663	289,881	15,060	8,549	83,363	1,178	148	73,657	46,889	2,128	5,196	4,624
71 Common Plant - Communication Equip	118.97	3,099,383	817,024	42,445	24,095	234,957	3,320	418	207,602	132,156	5,999	14,644	13,031
72 Total Additions to Utility Plant		18,429,966	5,330,724	259,420	235,558	1,546,897	19,160	2,518	1,110,694	690,775	31,795	77,629	66,233
73 TOTAL UTILITY PLANT		374,607,751	107,341,591	4,661,954	5,449,476	31,997,332	374,800	47,425	21,393,399	13,129,048	684,399	1,218,016	4,065,321
II. DEPRECIATION RESERVE													
74 Steam	108.1	9,464,324	2,119,085	74,027	9,640	641,469	10,812	918	774,868	490,436	24,235	20,814	323,620
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	3,533,823	791,232	27,640	3,600	239,514	4,037	343	289,323	183,121	9,049	7,771	120,834
77 Transmission	108.5	37,476,664	5,720,765	297,814	44,001	1,957,308	33,518	4,070	2,400,529	1,617,324	123,153	165,742	743,736
78 Distribution	108.6	79,880,927	28,751,053	1,252,455	1,983,168	8,383,557	78,996	11,524	3,626,770	2,066,091	86,530	251,547	2,921
79 General	108.7	5,787,231	1,623,494	82,742	55,008	468,257	6,372	811	390,494	247,269	11,258	27,498	24,429
80 Accum Deprec-Transport Equip	108.8	2,274,841	638,045	32,516	21,622	183,974	2,502	319	153,396	97,119	4,425	10,820	9,533
81 Subtotal-DEPRECIATION RESERVE		138,417,810	39,643,673	1,767,194	2,117,037	11,874,079	136,238	17,986	7,635,380	4,701,360	258,650	484,191	1,225,073
82 Common Plant	119.7	8,280,564	2,383,642	115,882	103,311	694,628	8,692	1,136	508,419	317,383	15,042	35,297	37,634
83 TOTAL RESERVE FOR DEPRECIATION	108	146,698,374	42,027,315	1,883,076	2,220,348	12,568,706	144,930	19,122	8,143,799	5,018,743	273,692	519,488	1,262,707
III. OTHER RATE BASE ITEMS													
84 Investment in NRUFC		7,191,312	2,569,824	112,378	119,513	768,950	9,133	1,148	525,545	333,150	15,705	31,493	102,337
85 Cash Working Capital	131	6,025,979	1,496,343	69,729	46,907	469,951	6,478	808	409,961	308,470	13,068	32,939	116,331
86 Customer Advances for Construction	252-0	-243,782	-86,196	-3,769	-5,886	-25,117	-239	-35	-11,048	-6,315	-264	-767	-8
87 Other Deferred Credits	253	0	0	0	0	0	0	0	0	0	0	0	0
88 Total - OTHER RATE BASE ITEMS	131-283	12,973,509	3,979,971	178,338	160,535	1,213,784	15,372	1,921	924,458	635,305	28,509	63,664	218,660
89 TOTAL RATE BASE		240,882,886	69,294,247	2,957,215	3,389,662	20,642,410	245,243	30,223	14,174,058	8,745,610	439,216	762,192	3,021,274
I. OPERATING AND MAINTENANCE EXPENSES													

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large	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
48 E. GENERAL PLANT													
49 Land and Land Rights	389	193,135	2,618	3,501	14	18,998	7,097	688	10,138	982	762	1,139	5,777
50 Structures and Improvements	390	3,179,748	43,103	57,636	228	312,781	116,845	11,328	166,907	16,175	12,554	18,746	95,115
51 Office Furniture and Equipment	391	240,412	3,259	4,358	17	23,649	8,834	856	12,619	1,223	949	1,417	7,191
52 Transportation Equipment	392	5,963,700	80,841	108,098	428	586,630	219,146	21,246	313,039	30,337	23,545	35,158	178,390
53 Stores Equipment	393	210,304	2,851	3,812	15	20,687	7,728	749	11,039	1,070	830	1,240	6,291
54 Tools, Shop and Garage Equipment	394	2,029,363	27,509	36,784	146	199,622	74,572	7,230	106,523	10,323	8,012	11,964	60,704
55 Laboratory Equipment	395	579,258	7,852	10,500	42	56,980	21,286	2,064	30,406	2,947	2,287	3,415	17,327
56 Power Operated Equipment	396	482,609	6,542	8,748	35	47,473	17,734	1,719	25,332	2,455	1,905	2,845	14,436
57 Communication Equipment	397	2,123,835	28,790	38,497	153	208,915	78,044	7,566	111,481	10,804	8,385	12,521	63,530
58 Miscellaneous Equipment	398	15,241	207	276	1	1,499	560	54	800	78	60	90	456
59 Other Tangible Property	399	0	0	0	0	0	0	0	0	0	0	0	0
60 Subtotal - GENERAL PLANT	389-399	15,017,605	203,573	272,269	1,079	1,477,233	551,847	53,501	788,284	76,395	59,290	88,534	449,216
61 TOTAL PLANT IN SERVICE	101	356,177,784	5,173,340	6,342,547	30,204	29,357,518	11,261,024	1,075,157	14,252,096	2,261,200	2,651,245	4,404,186	12,362,817
ADDITIONS TO UTILITY PLANT													
62 Completed Const-Not Classified	106	324,287	4,830	5,806	29	26,754	10,931	1,084	15,168	2,555	1,015	738	4,422
63 Property Held for Future Use	105	0	0	0	0	0	0	0	0	0	0	0	0
64 Construction Work in Progress	107	4,614,765	68,787	82,600	409	379,284	153,461	15,236	212,303	36,332	12,778	12,429	74,526
65 Common Plant - Not Classified	106	-62,458	-931	-1,118	-6	-5,133	-2,077	-206	-2,873	-492	-173	-168	-1,009
66 Common Plant - Land	118.89	539,757	8,147	9,605	49	42,159	16,319	1,630	21,765	4,332	1,482	3,112	15,670
67 Common Plant - Struct&Impv	118.80	4,172,254	62,977	74,248	381	325,881	126,143	12,601	168,241	33,485	11,453	24,057	121,127
68 Common Plant - Furniture & Equipment	118.91	1,100,370	14,916	19,945	79	108,240	40,435	3,920	57,759	5,598	4,344	6,487	32,915
69 Common Plant - Computers	118.8	3,541,945	48,013	64,201	254	348,410	130,155	12,618	185,919	18,018	13,984	20,881	105,949
70 Common Plant - Vehicles	118.8	1,099,663	14,907	19,933	79	108,170	40,409	3,918	57,722	5,594	4,341	6,483	32,894
71 Common Plant - Communication Equip	118.97	3,099,383	42,014	56,179	223	304,876	113,892	11,042	162,689	15,767	12,236	18,272	92,711
72 Total Additions to Utility Plant		18,429,966	263,660	331,400	1,499	1,638,640	629,667	61,842	878,693	121,188	61,461	92,290	479,204
73 TOTAL UTILITY PLANT		374,607,751	5,437,000	6,673,948	31,702	30,996,158	11,890,691	1,136,999	15,130,788	2,382,388	2,712,706	4,496,476	12,842,021
II. DEPRECIATION RESERVE													
74 Steam	108.1	9,464,324	123,045	178,274	591	1,012,163	450,434	37,259	522,192	5,213	21,601	289,961	1,618
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	3,533,823	45,943	66,565	221	377,925	168,185	13,912	194,978	1,946	8,065	108,267	604
77 Transmission	108.5	37,476,664	446,547	650,831	2,110	3,712,281	674,435	69,250	819,484	46,111	77,585	1,113,247	6,672,941
78 Distribution	108.6	79,880,927	1,295,147	1,420,698	8,350	5,426,341	2,423,517	246,166	3,226,185	831,706	190,624	575	0
79 General	108.7	5,787,231	82,623	108,566	447	574,740	215,790	20,998	306,404	32,985	22,863	31,289	173,323
80 Accum Deprec-Transport Equip	108.9	2,273,841	32,447	42,631	176	225,657	84,873	8,252	120,435	12,963	8,980	13,377	68,046
81 Subtotal-DEPRECIATION RESERVE		138,417,810	2,025,752	2,467,566	11,895	11,329,108	4,017,234	395,837	5,189,678	930,924	329,717	1,556,716	6,916,532
82 Common Plant	119.7	8,280,564	119,468	151,014	675	751,196	282,206	27,705	391,952	53,244	28,458	52,017	266,482
83 TOTAL RESERVE FOR DEPRECIATION	108	146,698,374	2,145,220	2,618,580	12,570	12,080,304	4,299,440	423,541	5,581,630	984,168	358,176	1,608,733	7,183,014
III. OTHER RATE BASE ITEMS													
84 Investment in NRUCFC		7,191,312	150,781	181,041	899	814,781	297,393	28,850	379,409	91,682	66,769	26,657	155,474
85 Cash Working Capital	131	6,025,979	115,572	149,931	635	779,540	155,347	15,900	209,988	50,471	38,995	148,018	279,131
86 Customer Advances for Construction	252-0	-243,782	-3,888	-4,281	-25	-16,511	-7,359	-746	-9,824	-2,480	-2,827	0	0
87 Other Deferred Credits	253	0	0	0	0	0	0	0	0	0	0	0	0
88 Total - OTHER RATE BASE ITEMS	131-283	12,973,509	262,466	326,691	1,509	1,577,810	445,382	44,004	579,572	139,673	102,937	174,675	434,605
89 TOTAL RATE BASE		240,882,886	3,554,246	4,382,052	20,641	20,493,664	8,036,633	757,461	10,128,730	1,537,893	2,457,467	3,062,418	6,093,611
I. OPERATING AND MAINTENANCE EXPENSES													

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
48 E. GENERAL PLANT											
49 Land and Land Rights	389	193,135	14,996	854	9,694	754	11,729	3,584	3,522	436	2,649
50 Structures and Improvements	390	3,179,748	246,895	14,057	159,602	12,419	193,104	59,010	57,978	7,182	43,608
51 Office Furniture and Equipment	391	240,412	18,667	1,063	12,067	939	14,600	4,462	4,384	543	3,297
52 Transportation Equipment	392	5,963,700	463,058	26,364	299,338	23,293	362,171	110,675	108,740	13,470	81,788
53 Stores Equipment	393	210,304	16,329	930	10,556	821	12,772	3,903	3,835	475	2,884
54 Tools, Shop and Garage Equipment	394	2,029,363	157,572	8,971	101,860	7,926	123,242	37,661	37,003	4,584	27,831
55 Laboratory Equipment	395	579,258	44,977	2,561	29,075	2,262	35,178	10,750	10,562	1,308	7,944
56 Power Operated Equipment	396	482,609	37,473	2,134	24,224	1,885	29,308	8,956	8,800	1,090	6,619
57 Communication Equipment	397	2,123,835	164,907	9,389	106,602	8,295	128,979	39,414	38,725	4,797	29,127
58 Miscellaneous Equipment	398	15,241	1,183	67	765	60	926	283	278	34	209
59 Other Tangible Property	399	0	0	0	0	0	0	0	0	0	0
60 Subtotal - GENERAL PLANT	389-399	15,017,605	1,166,058	66,390	753,783	58,656	912,008	278,697	273,825	33,920	205,956
61 TOTAL PLANT IN SERVICE	101	356,177,784	30,027,135	1,421,588	19,873,816	1,155,998	15,189,723	5,600,467	5,653,826	1,258,666	5,833,874
ADDITIONS TO UTILITY PLANT											
62 Completed Const-Not Classified	108	324,287	29,913	1,464	15,996	1,075	16,020	5,087	5,370	610	2,089
63 Property Held for Future Use	105	0	0	0	0	0	0	0	0	0	0
64 Construction Work in Progress	107	4,614,765	424,460	20,717	228,366	15,188	225,274	72,069	75,347	8,533	35,206
65 Common Plant - Not Classified	108	-62,458	-5,745	-280	-3,091	-206	-3,049	-975	-1,020	-115	-476
66 Common Plant - Land	118.89	539,757	49,500	2,323	1,662	23,380	8,029	8,004	8,004	849	7,402
67 Common Plant - Struct&impv	118.90	4,172,254	382,631	17,956	213,247	12,846	180,722	62,064	61,873	6,566	57,220
68 Common Plant - Furniture & Equipment	118.91	1,100,370	85,439	4,865	55,231	4,298	66,825	20,421	20,064	2,485	15,091
69 Common Plant - Computers	118.92	3,541,945	275,018	15,658	177,782	13,834	215,100	65,732	64,582	8,000	48,575
70 Common Plant - Vehicles	118.93	1,099,663	85,385	4,861	55,196	4,295	66,782	20,408	20,051	2,484	15,081
71 Common Plant - Communication Equip	118.97	3,029,383	240,655	13,702	155,568	12,106	188,223	57,518	56,513	7,000	42,506
72 Total Additions to Utility Plant		18,429,966	1,567,256	81,265	925,884	65,098	979,275	310,352	310,785	36,413	222,693
73 TOTAL UTILITY PLANT		374,607,751	31,594,390	1,502,853	20,799,700	1,221,096	16,168,998	5,910,820	5,964,611	1,295,079	6,056,567
II. DEPRECIATION RESERVE											
74 Steam	108.1	9,464,324	630,900	32,090	701,123	41,621	478,979	194,440	240,197	12,700	0
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	3,533,823	235,568	11,982	261,788	15,540	178,843	72,601	89,685	4,742	0
77 Transmission	108.5	37,476,664	1,708,240	116,398	2,185,700	130,416	1,721,011	692,156	331,343	46,359	3,152,260
78 Distribution	108.6	79,880,927	8,422,319	363,615	3,909,333	219,201	3,063,252	1,043,045	1,177,527	118,714	0
79 General	108.7	5,787,231	358,544	22,106	249,832	21,889	351,201	103,350	100,203	13,080	79,368
80 Accum Deprec-Transport Equip	108.9	2,274,841	133,046	8,687	98,130	8,593	137,911	40,578	39,453	5,137	31,198
81 Subtotal-DEPRECIATION RESERVE		138,417,810	11,468,617	554,877	7,405,905	437,261	5,931,196	2,146,169	1,978,407	200,732	3,262,826
82 Common Plant	119.7	8,280,564	701,091	36,554	426,285	29,688	443,570	142,216	139,376	16,300	0
83 TOTAL RESERVE FOR DEPRECIATION	108	146,698,374	12,169,708	591,431	7,832,190	466,949	6,374,767	2,288,385	2,117,783	217,032	3,262,826
III. OTHER RATE BASE ITEMS											
84 Investment in NRUFC		7,191,312	135,130	6,212	88,469	3,750	41,878	24,471	18,147	18,647	71,695
85 Cash Working Capital	131	6,025,979	324,528	17,630	224,765	16,692	326,499	111,600	50,734	16,242	22,776
86 Customer Advances for Construction	252-0	-243,782	-25,252	-1,096	-11,771	-667	-9,370	-3,172	-3,578	-1,292	0
87 Other Deferred Credits	253	0	0	0	0	0	0	0	0	0	0
88 Total - OTHER RATE BASE ITEMS	131-283	12,973,509	434,407	22,746	301,463	19,775	359,008	132,899	65,304	33,597	94,471
89 TOTAL RATE BASE		240,882,886	19,859,089	934,168	13,268,972	773,922	10,153,239	3,755,334	3,912,132	1,111,645	2,888,212
I. OPERATING AND MAINTENANCE EXPENSES											

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
A. PRODUCTION EXPENSES													
90 Oper. Supervision and Engineering	500	0	0	0	0	0	0	0	0	0	0	0	0
91 GENERATION EXP - ELEC	505	0	0	0	0	0	0	0	0	0	0	0	0
92 Subtotal - Steam Production	500-505	0	0	0	0	0	0	0	0	0	0	0	0
93 Supervision and Engineering	546	120,797	24,878	1,016	125	7,918	135	13	9,537	6,860	299	478	3,880
94 Fuel	547	3,197,540	600,452	30,690	3,561	202,355	3,465	421	243,386	209,815	8,046	23,646	91,051
95 Generation Expense	548	775,155	171,856	6,021	779	52,968	905	71	63,838	40,281	1,926	1,308	27,322
96 Misc. Generation Expenses	549	34,473	7,643	268	35	2,356	40	3	2,839	1,791	86	58	1,215
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	89,593	18,451	753	93	5,873	100	10	7,073	5,088	222	354	2,878
99 Maintenance of Structures	552	3,928	871	31	4	268	5	0	323	204	10	7	138
100 Maintenance of Generation Plant	553	683,473	151,530	5,308	686	46,703	798	62	56,287	35,517	1,698	1,154	24,091
101 Maintenance of Misc. Plant	554.0	2,122	470	16	2	145	2	0	175	110	5	4	75
102 Subtotal - Other Production	546-554	4,907,080	976,151	44,103	5,285	318,586	5,450	580	383,458	299,666	12,291	27,009	150,651
103 Purchased Power Expenses	555	55,759,567	11,361,914	576,411	77,211	3,818,729	65,094	7,949	4,645,724	3,487,927	200,776	375,631	1,569,936
104 Load Dispatch	556	631,755	118,635	6,064	704	39,980	685	83	48,087	41,454	1,590	4,672	17,989
105 Unbilled Purchased Power	556.0	0	0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	631,755	118,635	6,064	704	39,980	685	83	48,087	41,454	1,590	4,672	17,989
107 TOTAL PRODUCTION EXPENSE	500-558	61,298,401	12,456,700	626,578	83,200	4,177,296	71,229	8,612	5,077,269	3,829,047	214,657	407,312	1,738,576
B. TRANSMISSION EXPENSE													
108 Supervision and Engineering	560	67,746	10,341	538	80	3,538	61	7	4,339	2,924	223	300	1,344
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	43,308	6,611	344	51	2,262	39	5	2,774	1,869	142	192	859
111 Overhead Line Expenses	563	143,613	21,922	1,141	169	7,501	128	16	9,199	6,198	472	635	2,850
112 Underground Lines Expenses	564	591	90	5	1	31	1	0	38	25	2	3	12
113 Transmission by Others	565	0	0	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expenses	566	93,243	14,233	741	109	4,870	83	10	5,973	4,024	306	412	1,850
115 Rents	567	232,897	35,551	1,851	273	12,164	208	25	14,918	10,051	765	1,030	4,622
116 Supervision and Engineering	568	457	70	4	1	24	0	0	29	20	2	2	9
117 Maintenance of Structures	569	70,512	10,764	560	83	3,683	63	8	4,517	3,043	232	312	1,399
118 Maintenance of Station Equipment	570	293,347	44,779	2,331	344	15,321	262	32	18,790	12,660	964	1,297	5,822
119 Maintenance of Overhead Poles & Lines	571.0	297,896	45,473	2,367	350	15,558	266	32	19,081	12,856	979	1,317	5,912
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	2,625	558	29	4	191	3	0	234	158	12	16	73
122 TOTAL TRANSMISSION EXPENSES	560-573	1,247,263	190,393	9,912	1,464	65,141	1,116	135	79,892	53,826	4,099	5,516	24,752
C. DISTRIBUTION EXPENSE													
123 Operation Supervision & Engineering	580	199,669	59,339	2,891	2,509	17,408	207	28	11,606	7,051	283	816	105
124 Load Dispatching	581	31,522	5,498	281	33	1,853	32	4	2,228	1,921	74	216	834
125 Station Expenses	582	100,740	25,239	1,484	121	6,887	118	14	7,925	5,096	195	574	0
126 Overhead Line Expenses	583	-49,601	-19,245	-790	-1,532	-5,671	-47	-7	-1,829	-969	-43	-124	-3
127 Underground Line Expenses	584	267,234	92,392	4,158	5,811	26,777	271	38	13,298	7,777	319	931	6
128 Street Light and Signal Systems	585	78,908	0	0	0	0	0	0	0	0	0	0	0
129 Meter Expenses	586	37,638	3,601	128	370	13,655	86	14	1,720	234	36	96	53
130 Customer Installation Expenses	587	62,440	46,716	1,660	0	0	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,127,128	398,528	17,426	27,213	116,127	1,103	160	51,081	29,199	1,220	3,547	36
132 Rents	589	36,583	12,935	566	883	3,769	36	5	1,658	948	40	115	1
133 Maint Supervision & Engineering	590	151,671	45,074	2,196	1,906	13,223	157	21	8,816	5,356	215	620	79
134 Maint of Structures	591	374,757	93,891	5,522	450	25,619	438	52	29,481	18,958	727	2,137	0
135 Maintenance of Station Equipment	592	1,715,634	429,832	25,280	2,058	117,282	2,003	239	134,963	86,791	3,328	9,781	0
136 Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0	0	0	0
137 Maintenance of Underground Lines	594	120,030	41,498	1,868	2,610	12,027	122	17	5,973	3,493	143	418	3
138 Maintenance of Line Transformers	595	55,234	20,259	869	1,454	5,924	54	8	2,390	1,342	57	165	3
139 Maintenance of Street Lights	596	83,084	0	0	0	0	0	0	0	0	0	0	0
140 Maintenance of Meters	597	134,268	12,848	456	1,321	48,712	307	51	6,134	835	129	343	189
141 Maintenance of Misc. Plant	598	17,543	6,203	271	424	1,807	17	2	795	454	19	55	1
142 Misc. Distribution - Credits	599.0	0	0	0	0	0	0	0	0	0	0	0	0
143 Subtotal - DISTRIBUTION EXPENSES	580-599	4,544,481	1,274,608	64,268	45,630	405,397	4,902	649	276,240	168,486	6,744	19,691	1,305
144 Total - OPER. AND MAINT. EXPENSE	500-599	67,090,145	13,921,701	700,758	130,294	4,647,834	77,247	9,396	5,433,401	4,051,359	225,499	432,518	1,764,634

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large	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
A. PRODUCTION EXPENSES													
90 Oper. Supervision and Engineering	500	0	0	0	0	0	0	0	0	0	0	0	0
91 GENERATION EXP - ELEC	505	0	0	0	0	0	0	0	0	0	0	0	0
92 Subtotal - Steam Production	500-505	0	0	0	0	0	0	0	0	0	0	0	0
93 Supervision and Engineering	546	120,797	1,836	2,668	9	15,726	4,025	363	5,076	101	426	2,252	3,669
94 Fuel	547	3,197,540	59,371	86,532	281	530,235	48,662	5,364	77,085	3,937	17,445	155,924	0
95 Generation Expense	548	775,155	10,277	14,895	49	84,514	35,557	3,063	42,407	462	1,794	24,434	0
96 Misc. Generation Expenses	549	34,473	457	662	2	3,759	1,581	136	1,886	21	80	1,087	0
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	89,593	1,362	1,979	6	11,664	2,986	269	3,764	75	316	1,671	2,721
99 Maintenance of Structures	552	3,928	52	75	0	428	180	16	215	2	9	124	0
100 Maintenance of Generation Plant	553	683,473	9,062	13,133	43	74,518	31,351	2,701	37,392	407	1,582	21,544	0
101 Maintenance of Misc. Plant	554.0	2,122	28	41	0	231	97	8	116	1	5	67	0
102 Subtotal - Other Production	546-554	4,907,080	82,445	119,986	390	721,075	124,439	11,920	167,941	5,007	21,658	207,102	6,391
103 Purchased Power Expenses	555	55,759,567	967,496	1,409,753	4,584	8,331,753	1,241,862	124,796	1,616,966	80,234	224,865	2,466,395	0
104 Load Dispatch	556	631,755	11,730	17,097	55	104,761	9,614	1,060	15,230	778	3,447	30,807	0
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	631,755	11,730	17,097	55	104,761	9,614	1,060	15,230	778	3,447	30,807	0
107 TOTAL PRODUCTION EXPENSE	500-558	<u>61,298,401</u>	1,061,671	1,546,835	5,030	9,157,589	1,375,916	137,776	1,800,137	86,019	249,969	2,704,304	6,391
B. TRANSMISSION EXPENSE													
108 Supervision and Engineering	560	67,746	807	1,176	4	6,711	1,219	125	1,481	83	140	2,012	12,063
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	43,308	516	752	2	4,290	779	80	947	53	90	1,286	7,711
111 Overhead Line Expenses	563	143,613	1,711	2,494	8	14,226	2,584	265	3,140	177	297	4,266	25,571
112 Underground Lines Expenses	564	591	7	10	0	59	11	1	13	1	1	18	105
113 Transmission by Others	565	0	0	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expenses	566	93,243	1,111	1,619	5	9,236	1,678	172	2,039	115	193	2,770	16,602
115 Rents	567	232,897	2,775	4,045	13	23,070	4,191	430	5,093	287	482	6,918	41,469
116 Supervision and Engineering	568	457	5	8	0	45	8	1	10	1	1	14	81
117 Maintenance of Structures	569	70,512	840	1,225	4	6,985	1,269	130	1,542	87	146	2,095	12,555
118 Maintenance of Station Equipment	570	293,347	3,495	5,094	17	29,058	5,279	542	6,414	361	607	8,714	52,232
119 Maintenance of Overhead Poles & Lines	571.0	297,896	3,550	5,173	17	29,508	5,361	550	6,514	367	617	8,849	53,042
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	6,655	44	63	0	362	66	7	80	4	8	109	651
122 TOTAL TRANSMISSION EXPENSES	560-573	<u>1,247,263</u>	14,862	21,660	70	123,549	22,446	2,305	27,273	1,535	2,582	37,050	222,082
C. DISTRIBUTION EXPENSE													
123 Operation Supervision & Engineering	580	199,669	3,537	4,105	22	17,649	7,672	764	10,525	5,477	907	105	42
124 Load Dispatching	581	31,522	544	792	3	4,855	446	49	706	36	160	1,428	2,246
125 Station Expenses	582	100,740	1,268	1,848	6	11,339	4,647	441	6,947	374	530	0	0
126 Overhead Line Expenses	583	-49,601	-850	-875	-6	-2,803	-1,304	-136	-1,640	-602	-76	0	0
127 Underground Line Expenses	584	267,234	4,207	4,774	26	19,717	8,662	869	11,794	2,549	664	0	0
128 Street Light and Signal Systems	585	78,908	0	0	0	0	0	0	0	78,908	0	0	0
129 Meter Expenses	586	37,638	1,917	1,824	14	2,331	1,567	191	1,301	131	0	77	132
130 Customer Installation Expenses	587	62,440	0	0	0	0	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,127,128	17,975	19,795	116	76,339	34,023	3,451	45,422	11,468	13,068	0	0
132 Rents	589	36,583	583	642	4	2,478	1,104	112	1,474	372	424	0	0
133 Maint Supervision & Engineering	590	151,671	2,687	3,118	17	13,406	5,828	580	7,995	4,161	689	79	32
134 Maint of Structures	591	374,757	4,716	6,873	22	42,182	17,288	1,641	25,844	1,391	1,973	0	0
135 Maintenance of Station Equipment	592	1,715,634	21,589	31,465	102	193,108	79,146	7,514	118,314	6,369	9,030	0	0
136 Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0	0	0	0
137 Maintenance of Underground Lines	594	120,030	1,890	2,144	12	8,856	3,890	390	5,297	1,145	298	0	0
138 Maintenance of Line Transformers	595	55,234	908	980	6	3,595	1,620	166	2,130	598	135	0	0
139 Maintenance of Street Lights	596	83,084	0	0	0	0	0	0	0	83,084	0	0	0
140 Maintenance of Meters	597	134,268	6,838	6,506	51	8,315	5,590	681	4,639	467	0	275	472
141 Maintenance of Misc. Plant	598	17,543	280	308	2	1,188	530	54	707	178	203	0	0
142 Misc. Distribution - Credits	599.0	0	0	0	0	0	0	0	0	0	0	0	0
143 Subtotal - DISTRIBUTION EXPENSES	580-599	<u>4,544,481</u>	68,088	84,299	397	402,554	170,709	16,767	241,454	196,108	28,006	1,964	2,925
144 Total - OPER. AND MAINT. EXPENSE	500-599	67,090,145	1,144,620	1,652,795	5,496	9,683,692	1,569,071	156,848	2,068,864	283,662	280,558	2,743,318	231,398

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
A. PRODUCTION EXPENSES											
90 Oper. Supervision and Engineering	500	0	0	0	0	0	0	0	0	0	0
91 GENERATION EXP - ELEC	505	0	0	0	0	0	0	0	0	0	0
92 Subtotal - Steam Production	500-505	0	0	0	0	0	0	0	0	0	0
93 Supervision and Engineering	546	120,797	7,372	414	7,470	531	8,430	2,987	2,057	246	0
94 Fuel	547	3,197,540	177,089	11,548	141,269	13,696	318,094	99,864	24,319	9,935	0
95 Generation Expense	548	775,155	51,050	2,604	58,014	3,538	39,799	16,182	18,187	1,054	0
96 Misc. Generation Expenses	549	34,473	2,270	116	2,580	157	1,770	720	809	47	0
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	89,593	5,468	307	5,540	394	6,252	2,215	1,526	182	0
99 Maintenance of Structures	552	3,928	259	13	294	18	202	82	92	5	0
100 Maintenance of Generation Plant	553	683,473	45,012	2,296	51,152	3,120	35,092	14,268	16,036	929	0
101 Maintenance of Misc. Plant	554.0	2,122	140	7	159	10	109	44	50	3	0
102 Subtotal - Other Production	546-554	4,907,080	288,660	17,304	266,479	21,463	409,748	136,363	63,075	12,401	0
103 Purchased Power Expenses	555	55,759,567	3,130,945	201,919	3,185,034	228,071	4,138,006	1,436,265	660,797	122,523	0
104 Load Dispatch	556	631,755	34,988	2,282	27,911	2,706	62,847	19,731	4,805	1,963	0
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	631,755	34,988	2,282	27,911	2,706	62,847	19,731	4,805	1,963	0
107 TOTAL PRODUCTION EXPENSE	500-558	<u>61,288,401</u>	3,454,594	221,504	3,479,424	252,240	4,610,601	1,592,359	728,677	136,888	0
B. TRANSMISSION EXPENSE											
108 Supervision and Engineering	560	67,746	3,088	210	3,951	236	3,111	1,251	599	84	5,698
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	43,308	1,974	135	2,526	151	1,989	800	383	54	3,643
111 Overhead Line Expenses	563	143,613	6,546	446	8,376	500	6,595	2,652	1,270	178	12,080
112 Underground Lines Expenses	564	591	27	2	34	2	27	11	5	1	50
113 Transmission by Others	565	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expenses	566	93,243	4,250	290	5,438	324	4,282	1,722	824	115	7,843
115 Rents	567	232,897	10,616	723	13,583	810	10,695	4,301	2,059	288	19,590
116 Supervision and Engineering	568	457	21	1	27	2	21	8	4	1	38
117 Maintenance of Structures	569	70,512	3,214	219	4,112	245	3,238	1,302	623	87	5,931
118 Maintenance of Station Equipment	570	293,347	13,371	911	17,108	1,021	13,471	5,418	2,594	363	24,674
119 Maintenance of Overhead Poles & Lines	571.0	297,896	13,579	925	17,374	1,037	13,680	5,502	2,634	368	25,057
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	1,655	167	11	213	13	168	68	32	5	307
122 TOTAL TRANSMISSION EXPENSES	560-573	1,247,263	56,852	3,874	72,742	4,340	57,277	23,036	11,027	1,543	104,911
C. DISTRIBUTION EXPENSE											
123 Operation Supervision & Engineering	580	199,669	17,422	913	9,471	685	10,506	3,370	3,760	496	0
124 Load Dispatching	581	31,522	1,621	106	1,293	125	2,912	914	223	91	0
125 Station Expenses	582	100,740	7,444	485	4,808	466	7,726	2,132	2,323	302	0
126 Overhead Line Expenses	583	-49,601	-5,631	-222	-2,443	-112	-1,415	-545	-626	-55	0
127 Underground Line Expenses	584	267,234	27,083	1,226	13,040	799	11,590	3,774	4,231	450	0
128 Street Light and Signal Systems	585	78,908	0	0	0	0	0	0	0	0	0
129 Meter Expenses	586	37,638	1,051	454	4,858	94	404	538	695	0	66
130 Customer Installation Expenses	587	62,440	13,636	429	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,127,128	116,753	5,069	54,423	3,085	43,320	14,666	16,542	5,973	0
132 Rents	589	36,583	165	3,789	1,766	100	1,406	476	537	194	0
133 Maint Supervision & Engineering	590	151,671	13,234	693	7,195	520	7,980	2,560	2,856	377	0
134 Maint of Structures	591	374,757	27,691	1,806	17,885	1,734	28,741	7,932	8,640	1,123	0
135 Maintenance of Station Equipment	592	1,715,634	126,769	8,267	81,877	7,938	131,577	36,313	39,554	5,143	0
136 Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0	0
137 Maintenance of Underground Lines	594	120,030	12,164	551	5,857	359	5,206	1,695	1,900	202	0
138 Maintenance of Line Transformers	595	55,234	5,933	250	2,707	145	1,983	693	785	77	0
139 Maintenance of Street Lights	596	83,084	0	0	0	0	0	0	0	0	0
140 Maintenance of Meters	597	134,268	3,750	1,619	17,329	337	1,440	1,919	2,478	0	236
141 Maintenance of Misc. Plant	598	17,543	1,817	79	847	48	674	228	257	93	0
142 Misc. Distribution - Credits	599.0	0	0	0	0	0	0	0	0	0	0
143 Subtotal - DISTRIBUTION EXPENSES	580-599	4,544,481	374,527	21,888	220,914	16,324	254,050	76,666	84,156	14,466	302
144 Total - OPER. AND MAINT. EXPENSE	500-599	67,090,145	3,885,973	247,266	3,773,081	272,905	4,921,928	1,692,060	823,860	152,896	105,213

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
D. CUSTOMER ACCOUNTS AND SERVICE													
145 Supervision	901	104,592	47,099	1,684	4,735	14,264	87	16	1,763	566	39	105	149
146 Meter Reading Expenses	902	981,634	303,872	10,795	16,424	91,606	529	97	8,254	1,012	157	416	55
147 Customer Records & Collection Expense	903	1,046,611	471,303	16,855	47,377	142,733	871	156	17,647	5,668	395	1,051	1,492
148 Uncollectible Accounts	904	178,785	110,935	4,865	220	3,388	53	7	3,762	2,993	115	307	1,018
149 Misc Customer Accounts Expenses	905	1,374	619	22	62	187	1	0	23	7	1	1	2
150 Subtotal - Customer Accounts Expense	901-905	2,312,996	933,828	34,222	68,817	252,178	1,541	275	31,450	10,247	707	1,880	2,716
151 Supervision	907.0	30,569	14,282	507	1,468	4,305	25	5	388	48	7	20	3
152 Customer Assistance Exp Electric	908.0	489,425	185,950	6,669	18,722	56,202	340	61	13,687	2,896	283	767	696
153 Financing Programs	908.1/1.11	0	0	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	59,299	44,366	1,576	0	0	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	55,154	41,265	1,466	0	0	0	0	0	0	0	0	0
156 Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0	0	0	0
157 Misc Customer Serv & Inform Expen	912	153,072	48,270	1,715	4,962	14,552	84	15	0	0	0	0	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	787,520	334,133	11,933	25,153	75,059	449	81	14,075	2,944	290	786	699
160 Supervision	915	0	0	0	0	0	0	0	0	0	0	0	0
161 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0	0	0	0
162 Advertising Expenses	917	0	0	0	0	0	0	0	0	0	0	0	0
163 Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	0	0	0	0
164 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0	0	0	0
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,100,516	1,267,961	46,155	93,970	327,237	1,990	356	45,524	13,191	997	2,666	3,415
E. ADMINISTRATIVE AND GENERAL													
LABOR RELATED EXPENSES													
166 Administrative & General Salaries	920	1,621,665	497,430	21,573	27,002	159,966	1,556	223	75,980	46,062	2,146	5,506	8,171
167 Office Supplies & Expenses	921	600,830	184,299	7,993	10,004	59,268	577	83	28,151	17,066	795	2,040	3,027
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.8	0	0	0	0	0	0	0	0	0	0	0	0
169 Outside Services Employed	923	133,523	40,957	1,776	2,223	13,171	128	18	6,256	3,793	177	453	673
170 Employee Pensions and Benefits	926	93,855	28,789	1,249	1,563	9,258	90	13	4,397	2,666	124	319	473
171 Subtotal - O & M Accounts 920-923,926	920-926	2,449,873	751,474	32,591	40,792	241,662	2,351	337	114,784	69,587	3,243	8,318	12,344
PLANT RELATED EXPENSES													
172 Property Insurance	924	125,306	35,888	1,549	1,834	10,713	125	16	7,136	4,376	230	401	1,407
173 Injuries and Damages	925	94,235	26,989	1,165	1,379	8,056	94	12	5,366	3,291	173	302	1,058
174 Maintenance of General Plant	935.0	967,378	295,736	12,834	16,005	95,124	927	133	45,298	27,474	1,280	3,283	4,874
175 Subtotal - O & M Accounts 924-925	924,925,935	1,186,919	358,614	15,547	19,219	113,893	1,146	161	57,800	35,141	1,682	3,986	7,339
OTHER A&G EXPENSES													
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	290,086	91,551	4,299	2,557	28,915	417	52	27,390	19,499	1,043	2,020	7,881
178 Duplicate Charges-Credit	929	-184,739	-56,554	-2,453	-3,057	-18,114	-178	-25	-8,804	-5,350	-251	-628	-1,013
179 General Advertising Expenses	930.1	63,752	19,516	846	1,055	6,251	62	9	3,038	1,846	87	217	350
180 DONATIONS	426-10	0	0	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	373,999	115,270	5,446	3,284	36,444	524	65	34,304	24,502	1,313	2,579	9,738
182 Board of Directors	930.3/4/6	0	0	0	0	0	0	0	0	0	0	0	0
183 General Plant Rent	931.0	17,572	5,379	233	291	1,723	17	2	837	509	24	60	96
184 Subtotal	927-935	560,670	175,162	8,373	4,129	55,219	842	103	56,765	41,006	2,216	4,247	17,052
185 TOTAL A&G EXPENSES	920-932	4,197,462	1,285,250	56,512	64,140	410,775	4,339	601	229,349	145,734	7,140	16,551	36,735
186 TOTAL OPERATING EXPENSES		74,388,123	16,474,912	803,425	288,404	5,385,845	83,576	10,353	5,708,275	4,210,284	233,637	451,735	1,804,785

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large	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
D. CUSTOMER ACCOUNTS AND SERVICE													
145 Supervision	901	104,592	2,064	1,852	15	3,340	1,583	191	1,372	1,675	64	213	251
146 Meter Reading Expenses	902	981,634	81,129	70,701	610	98,650	60,745	7,405	50,419	5,809	0	81	0
147 Customer Records & Collection Expense	903	1,046,611	20,655	18,532	153	33,417	15,839	1,912	13,732	16,765	638	2,133	2,516
148 Uncollectible Accounts	904	178,785	922	1,189	5	7,119	961	104	1,220	83	461	1,453	587
149 Misc Customer Accounts Expenses	905	1,374	27	24	0	44	21	3	18	22	1	3	3
150 Subtotal - Customer Accounts Expense	901-905	2,312,996	104,798	92,298	784	142,570	79,149	9,615	66,761	24,355	1,163	3,883	3,357
151 Supervision	907.0	30,569	604	527	5	735	453	55	376	519	0	4	0
152 Customer Assistance Exp Electric	908.0	489,425	19,160	16,933	143	26,396	14,374	1,748	12,179	16,145	118	1,172	1,659
153 Financing Programs	908.1/11	0	0	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	59,299	0	0	0	0	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	55,154	0	0	0	0	0	0	0	0	0	0	0
156 Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0	0	0	0
157 Misc Customer Serv & Inform Expen	912	153,072	0	0	0	0	0	0	0	0	45,046	0	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	787,520	19,764	17,459	148	27,131	14,827	1,804	12,555	16,665	45,164	1,176	1,659
160 Supervision	915	0	0	0	0	0	0	0	0	0	0	0	0
161 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0	0	0	0
162 Advertising Expenses	917	0	0	0	0	0	0	0	0	0	0	0	0
163 Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	0	0	0	0
164 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0	0	0	0
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,100,516	124,562	109,758	931	169,701	93,976	11,419	79,316	41,020	46,327	5,059	5,017
E. ADMINISTRATIVE AND GENERAL													
LABOR RELATED EXPENSES													
166 Administrative & General Salaries	920	1,621,665	43,232	44,710	293	141,375	53,830	5,807	63,975	40,895	9,295	12,490	23,953
167 Office Supplies & Expenses	921	600,830	16,018	16,565	108	52,380	19,944	2,152	23,703	15,152	3,444	4,628	8,875
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	0	0	0	0	0	0	0	0	0	0	0
169 Outside Services Employed	923	133,523	3,560	3,681	24	11,640	4,432	478	5,268	3,367	765	1,028	1,972
170 Employee Pensions and Benefits	926	93,855	2,502	2,588	17	8,182	3,115	336	3,703	2,367	538	723	1,386
171 Subtotal - O & M Accounts 920-923,926	920-926	2,449,873	65,311	67,544	442	213,578	81,322	8,773	96,648	61,780	14,042	18,869	36,186
PLANT RELATED EXPENSES													
172 Property Insurance	924	125,306	1,820	2,231	11	10,328	3,962	378	5,014	796	933	1,549	4,349
173 Injuries and Damages	925	94,235	1,369	1,678	8	7,767	2,979	284	3,771	598	701	1,165	3,271
174 Maintenance of General Plant	935.0	967,328	25,747	26,634	174	84,284	32,080	3,460	38,137	23,106	5,545	7,451	14,289
175 Subtotal - O & M Accounts 924-925	924,925,935	1,186,919	28,936	30,544	193	102,379	39,021	4,123	46,922	24,500	7,179	10,165	21,909
OTHER A&G EXPENSES													
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	290,086	6,521	8,768	34	47,040	10,231	1,010	13,208	2,038	2,134	607	3,558
178 Duplicate Charges-Credit	929	-184,739	-4,799	-4,998	-32	-16,130	-6,123	-656	-7,306	-4,475	-1,080	-1,475	-2,875
179 General Advertising Expenses	930.1	63,752	1,656	1,725	11	5,566	2,113	226	2,521	1,544	373	509	992
180 DONATIONS	426-10	0	0	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	373,999	8,247	11,072	44	59,328	12,607	1,253	16,350	2,620	2,723	1,771	4,588
182 Board of Directors	930.3/4/8	0	0	0	0	0	0	0	0	0	0	0	0
183 General Plant Rent	931.0	17,572	457	475	3	1,534	582	62	695	426	103	140	274
184 Subtotal	927-935	560,670	12,082	17,043	60	97,339	19,411	1,896	25,468	2,153	4,252	1,553	6,537
185 TOTAL A&G EXPENSES	920-932	4,197,462	106,330	115,131	695	413,296	139,754	14,792	169,038	88,434	25,473	30,587	64,631
186 TOTAL OPERATING EXPENSES		74,388,123	1,375,512	1,877,683	7,123	10,266,689	1,802,801	183,059	2,317,218	413,115	352,357	2,778,964	301,046

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
D. CUSTOMER ACCOUNTS AND SERVICE											
145 Supervision	901	104,592	13,700	438	5,306	109	357	634	693	26	200
146 Meter Reading Expenses	902	981,634	88,698	2,789	32,589	581	422	20,856	26,932	0	0
147 Customer Records & Collection Expense	903	1,046,611	137,086	4,380	53,096	1,088	3,577	6,344	6,932	263	2,005
148 Uncollectible Accounts	904	178,785	28,379	1,476	2,880	154	2,125	984	361	191	468
149 Misc Customer Accounts Expenses	905	1,374	180	6	70	1	5	8	9	0	3
150 Subtotal - Customer Accounts Expense	901-905	2,312,996	268,043	9,088	93,940	1,934	6,486	28,826	34,927	481	2,676
151 Supervision	907.0	30,569	4,169	131	1,532	27	20	155	201	0	0
152 Customer Assistance Exp Electric	908.0	489,425	54,290	1,747	20,462	440	2,766	5,498	6,392	67	1,462
153 Financing Programs	908.1/1.11	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	59,299	12,950	407	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	55,154	12,045	379	0	0	0	0	0	0	0
156 Information, Instructional Advertising	911	0	0	0	0	0	0	0	0	0	0
157 Misc Customer Serv & Inform Expen	912	153,072	14,090	443	5,177	92	0	0	0	18,627	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	787,520	97,543	3,107	27,171	560	2,786	5,653	6,592	18,694	1,462
160 Supervision	915	0	0	0	0	0	0	0	0	0	0
161 Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0	0	0	0
162 Advertising Expenses	917	0	0	0	0	0	0	0	0	0	0
163 Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0	0	0	0
164 Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0	0	0	0
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919	3,100,516	365,586	12,195	121,111	2,493	9,272	34,479	41,519	19,175	4,138
E. ADMINISTRATIVE AND GENERAL											
LABOR RELATED EXPENSES											
166 Administrative & General Salaries	920	1,621,665	123,514	6,404	70,816	4,229	65,154	26,624	24,446	4,510	10,496
167 Office Supplies & Expenses	921	600,830	45,762	2,373	26,238	1,567	24,140	9,864	9,057	1,671	3,889
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	0	0	0	0	0	0	0	0	0
169 Outside Services Employed	923	133,523	10,170	527	5,831	348	5,365	2,192	2,013	371	864
170 Employee Pensions and Benefits	926	93,855	7,148	371	4,099	245	3,771	1,541	1,415	261	607
171 Subtotal - O & M Accounts 920-923,926	920-926	2,449,873	186,594	9,675	106,983	6,389	98,430	40,221	36,932	6,813	15,856
PLANT RELATED EXPENSES											
172 Property Insurance	924	125,306	10,564	500	6,992	407	5,344	1,970	1,989	443	2,052
173 Injuries and Damages	925	94,235	7,944	376	5,258	306	4,019	1,482	1,496	333	1,543
174 Maintenance of General Plant	935.0	967,378	75,634	3,882	42,969	2,536	38,876	15,956	14,678	2,690	6,261
175 Subtotal - O & M Accounts 924-925	924,925,935	1,186,919	94,162	4,758	55,219	3,248	48,239	19,408	18,163	3,466	9,857
OTHER A&G EXPENSES											
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	290,086	2,909	141	1,999	95	1,146	581	433	366	1,643
178 Duplicate Charges-Credit	929	-184,739	-14,058	-725	-8,141	-484	-7,352	-2,993	-2,784	-519	-1,306
179 General Advertising Expenses	930.1	63,752	4,851	250	2,809	167	2,537	1,033	961	179	451
180 DONATIONS	428-10	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	373,999	5,896	291	4,964	264	3,104	1,411	1,364	515	2,118
182 Board of Directors	930.3/4/.6	0	0	0	0	0	0	0	0	0	0
183 General Plant Rent	931.0	17,572	1,337	69	774	46	699	285	265	49	124
184 Subtotal	927-935	560,670	936	26	2,405	88	135	316	238	590	3,030
185 TOTAL A&G EXPENSES	920-932	4,197,462	281,691	14,459	164,608	9,725	146,803	59,945	55,333	10,869	28,743
186 TOTAL OPERATING EXPENSES		74,388,123	4,533,250	273,920	4,058,800	285,123	5,078,003	1,786,485	920,712	182,940	138,094

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
II. DEPRECIATION EXPENSE													
187 Westar Acq Cost & Other Amort	405 & 406	45,068	12,914	557	661	3,855	45	6	2,564	1,572	83	144	506
188 Steam Production Plant	403.2	0	0	0	0	0	0	0	0	0	0	0	0
189 Other Production Plant	403.3	1,836,459	411,188	14,364	1,871	124,471	2,098	178	150,355	95,164	4,703	4,039	62,795
190 Transmission Plant	403.5	1,029,021	157,079	8,177	1,208	53,743	920	112	65,913	44,408	3,381	4,551	20,421
191 Distribution Plant	403.6	7,124,003	2,520,732	110,157	172,406	734,595	6,970	1,014	322,267	184,115	7,695	22,374	225
192 General Plant	403.6	217,483	60,991	3,108	2,067	17,590	239	30	14,667	9,286	423	1,033	915
193 Common Plant	403.7	1,129,700	325,195	15,810	14,095	94,767	1,186	155	69,363	43,300	2,052	4,816	5,134
194 TOTAL DEPRECIATION EXPENSES	403	11,381,734	3,488,099	152,173	192,308	1,029,021	11,458	1,495	625,130	377,845	18,336	36,956	89,997
III. TAXES													
A. GENERAL TAXES													
195 F.I.C.A. Taxes	408.3	726,335	222,016	9,634	12,017	71,412	696	100	33,998	20,618	961	2,464	3,655
196 Federal Unemployment Tax	408.16	10,551	3,225	140	175	1,037	10	1	494	300	14	36	53
197 State Unemployment Tax	408.4	10,221	3,124	136	169	1,005	10	1	478	290	14	35	51
198 Payroll Taxes Allocated	408.5	-747,107	-228,366	-9,910	-12,361	-73,454	-715	-103	-34,971	-21,207	-988	-2,534	-3,760
199 Real Estate Taxes	408.1	3,896,301	1,115,918	48,160	57,036	333,103	3,890	491	221,877	136,065	7,139	12,475	43,747
200 Subtotal - General Taxes		3,896,301	1,115,918	48,160	57,036	333,103	3,890	491	221,877	136,065	7,139	12,475	43,747
B. DONATIONS AND CTC INCOME													
201 Donations	408.x	50,118	13,252	620	419	4,152	58	7	3,730	2,615	140	273	1,007
202 CTC Interest Income	408.x	-144,118	-38,106	-1,782	-1,206	-11,939	-167	-21	-10,727	-7,521	-404	-785	-2,895
203 Blank	408.x	0	0	0	0	0	0	0	0	0	0	0	0
204 Blank	408.x	0	0	0	0	0	0	0	0	0	0	0	0
205 Subtotal - Donations and Other		-94,001	-24,855	-1,162	-787	-7,787	-109	-14	-6,997	-4,906	-263	-512	-1,888
C. FEDERAL INCOME TAXES													
208 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0	0
207 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
208 ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0	0
209 Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	3,802,301	1,091,063	46,998	56,249	325,316	3,782	478	214,880	131,159	6,876	11,963	41,859
211 TOTAL EXPENSES		89,572,157	21,054,073	1,002,596	316,961	6,740,183	98,815	12,326	6,548,284	4,719,288	258,849	500,654	1,936,641
212 Residential Sales	0.0	26,395,908	20,103,889	881,687	0	0	0	0	0	0	0	0	0
213 Small Commercial & Industrial	0.0	27,966,103	0	0	402,148	7,212,625	113,681	15,120	8,009,597	4,855,276	244,377	653,054	0
214 Large Commercial & Industrial	0.0	8,283,072	0	0	0	0	0	0	0	1,529,692	0	0	2,187,174
215 Oil Field	0.0	21,775,749	0	0	0	0	0	0	0	0	0	0	0
216 Special Contract	0.0	3,175,106	0	0	0	0	0	0	0	0	0	0	0
217 blank	0.0	0	0	0	0	0	0	0	0	0	0	0	0
218 blank	0.0	0	0	0	0	0	0	0	0	0	0	0	0
219 Irrigation Sales	0.0	5,889,181	0	0	0	0	0	0	0	0	0	0	0
220 Lighting	0.0	1,368,879	0	0	0	0	0	0	0	0	0	0	0
221 Wholesale	0.0	0	0	0	0	0	0	0	0	0	0	0	0
222 Unreconciled Wholesale	0.0	0	0	0	0	0	0	0	0	0	0	0	0
223 Interdepartmental	0.0	19,026	0	0	274	4,907	77	10	5,449	3,303	166	444	0
224 Forfeited Discount Revenue	0.0	137,072	35,016	1,665	936	11,014	162	20	10,753	7,658	402	794	2,928
225 Miscellaneous Service Revenue	0.0	551,722	257,766	9,157	26,498	77,707	448	82	7,002	859	133	353	47
226 Other Utility Revenues	0.0	28,542	0	0	0	0	0	0	0	0	0	0	0
227 Transmission Service Sales	0.0	1,076,649	0	0	0	0	0	0	0	0	0	0	0
228 XMSN Service Loss Comp Demand	0.0	61,421	0	0	0	0	0	0	0	0	0	0	0
229 XMSN Service Loss Comp Energy	0.0	34,444	0	0	0	0	0	0	0	0	0	0	0
230 XMSN Service Ancillary Sales	0.0	-45,312	0	0	0	0	0	0	0	0	0	0	0
231 Transmission Service - RTO	0.0	904,533	0	0	0	0	0	0	0	0	0	0	0
232 Rent From Utility Property	0.0	206,363	76,631	2,733	6,396	24,526	147	26	2,963	614	61	164	130
233 Sub-Total Operating Revenues		97,828,457	20,473,303	895,242	436,251	7,330,779	114,516	15,258	8,035,764	6,397,402	245,139	654,809	2,190,279
234 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0	0	0
235 Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0	0
236 Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
237 V. NET INCOME		8,256,300	-580,770	-107,354	-100,710	590,596	15,701	2,933	1,487,480	1,678,113	-13,709	154,154	253,638
238 Rate of Return		3.43%	-0.84%	-3.63%	-2.97%	2.86%	6.40%	9.70%	10.49%	19.19%	-3.12%	20.23%	8.40%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large	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
II. DEPRECIATION EXPENSE													
187 Westar Acq Cost & Other Amort	405 & 408	45,068	655	803	4	3,712	1,424	136	1,802	287	335	557	1,564
188 Steam Production Plant	403.2	0	0	0	0	0	0	0	0	0	0	0	0
189 Other Production Plant	403.3	1,836,459	23,876	34,592	115	196,400	87,402	7,230	101,326	1,011	4,191	56,264	314
190 Transmission Plant	403.5	1,029,021	12,261	17,870	58	101,931	18,518	1,901	22,501	1,266	2,130	30,567	183,223
191 Distribution Plant	403.6	7,124,003	113,670	125,102	731	481,705	214,762	21,786	286,580	72,597	82,694	0	0
192 General Plant	403.8	217,483	3,103	4,077	17	21,581	8,108	789	11,512	1,239	859	1,282	6,505
193 Common Plant	403.7	1,129,700	16,299	20,602	92	102,484	38,501	3,780	53,473	7,264	3,883	7,097	36,356
194 TOTAL DEPRECIATION EXPENSES	403	11,381,734	169,863	203,047	1,016	907,813	368,715	35,622	477,194	83,664	94,092	95,767	227,963
III. TAXES													
A. GENERAL TAXES													
195 F.I.C.A. Taxes	408.3	726,335	19,329	19,993	131	63,256	24,084	2,598	28,630	17,349	4,162	5,762	10,716
196 Federal Unemployment Tax	408.16	10,551	281	290	2	919	350	38	416	252	60	84	156
197 State Unemployment Tax	408.4	10,221	272	281	2	890	339	37	403	244	59	81	151
198 Payroll Taxes Allocated	408.5	-747,107	-19,881	-20,565	-135	-65,065	-24,773	-2,672	-29,449	-17,845	-4,281	-5,927	-11,022
199 Real Estate Taxes	408.1	3,896,301	56,592	69,382	330	321,148	123,187	11,761	155,907	24,736	29,003	48,178	135,239
200 Subtotal - General Taxes		3,896,301	56,592	69,382	330	321,148	123,187	11,761	155,907	24,736	29,003	48,178	135,239
B. DONATIONS AND CTC INCOME													
201 Donations	408.x	50,118	917	1,211	5	6,333	1,466	145	1,892	321	319	1,465	523
202 CTC Interest Income	408.x	-144,118	-2,636	-3,481	-14	-18,212	-4,215	-418	-5,441	-924	-918	-4,213	-1,504
203 Blank	408.x	0	0	0	0	0	0	0	0	0	0	0	0
204 Blank	408.x	0	0	0	0	0	0	0	0	0	0	0	0
205 Subtotal - Donations and Other		-94,001	-1,719	-2,270	-9	-11,879	-2,749	-272	-3,549	-603	-599	-2,748	-981
C. FEDERAL INCOME TAXES													
206 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0	0
207 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
208 ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0	0
209 Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	3,802,301	54,873	67,112	321	309,269	120,437	11,489	152,358	24,133	28,404	45,431	134,259
211 TOTAL EXPENSES		89,572,157	1,600,248	2,147,843	8,460	11,483,771	2,291,953	230,170	2,946,770	520,912	474,853	2,920,162	663,262
212 Residential Sales	0.0	26,395,908	0	0	0	0	0	0	0	0	0	0	0
213 Small Commercial & Industrial	0.0	27,966,103	0	0	0	0	0	0	0	0	0	0	0
214 Large Commercial & Industrial	0.0	8,283,072	0	0	0	0	0	0	0	0	0	0	0
215 Oil Field	0.0	21,775,749	1,965,282	2,532,669	10,961	15,170,231	0	0	0	0	0	0	0
216 Special Contract	0.0	3,175,106	0	0	0	0	0	0	0	0	0	0	0
217 blank	0.0	0	0	0	0	0	0	0	0	0	0	3,175,106	0
218 blank	0.0	0	0	0	0	0	0	0	0	0	0	0	0
219 Irrigation Sales	0.0	5,889,181	0	0	0	0	0	2,050,246	221,667	2,603,801	242,799	0	0
220 Lighting	0.0	1,368,879	0	0	0	0	0	0	0	0	0	0	0
221 Wholesale	0.0	0	0	0	0	0	0	0	0	0	968,428	0	0
222 Unreconciled Wholesale	0.0	0	0	0	0	0	0	0	0	0	0	0	0
223 Interdepartmental	0.0	19,026	0	0	0	0	0	0	0	0	0	0	0
224 Forfeited Discount Revenue	0.0	137,072	2,389	3,273	12	18,214	3,966	390	5,212	664	573	4,256	1,421
225 Miscellaneous Service Revenue	0.0	551,722	10,908	9,506	82	13,264	8,167	996	6,779	9,373	0	68	0
226 Other Utility Revenues	0.0	28,542	0	0	0	0	0	0	0	0	0	0	21,972
227 Transmission Service Sales	0.0	1,076,649	0	0	0	0	0	0	0	0	0	0	731,223
228 XMSN Service Loss Comp Demand	0.0	61,421	0	0	0	0	0	0	0	0	0	0	41,715
229 XMSN Service Loss Comp Energy	0.0	34,444	0	0	0	0	0	0	0	0	0	0	23,393
230 XMSN Service Ancillary Sales	0.0	-45,312	0	0	0	0	0	0	0	0	0	0	-30,774
231 Transmission Service - RTO	0.0	904,533	0	0	0	0	0	0	0	0	0	0	614,328
232 Rent From Utility Property	0.0	206,363	7,328	6,467	55	9,500	5,543	675	4,644	6,152	9,941	194	249
233 Sub-Total Operating Revenues		97,828,457	1,985,908	2,551,915	11,110	15,211,209	2,067,923	223,727	2,620,436	258,987	978,943	3,179,624	1,403,527
234 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0	0	0
235 Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0	0
236 Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
237 V. NET INCOME		8,256,300	385,660	404,072	2,650	3,727,439	-224,030	-6,443	-326,333	-261,925	504,089	259,462	740,260
238 Rate of Return		3.43%	10.85%	9.22%	12.84%	18.19%	-2.79%	-0.85%	-3.22%	-17.03%	20.51%	8.47%	12.15%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
II. DEPRECIATION EXPENSE											
187 Westar Acq Cost & Other Amort	405 & 408	45,068	3,801	180	2,515	146	1,920	708	715	159	738
188 Steam Production Plant	403.2	0	0	0	0	0	0	0	0	0	0
189 Other Production Plant	403.3	1,836,459	122,420	6,227	136,046	8,076	92,941	37,729	46,608	2,464	0
190 Transmission Plant	403.5	1,029,021	46,904	3,196	60,014	3,581	47,255	19,005	9,098	1,273	86,554
191 Distribution Plant	403.6	7,124,003	738,467	32,030	343,994	19,466	273,129	92,550	104,406	37,783	0
192 General Plant	403.6	217,483	12,717	830	9,384	822	13,188	3,881	3,765	491	2,983
193 Common Plant	403.7	1,129,700	95,648	4,987	58,157	4,050	60,515	19,402	19,015	2,224	0
194 TOTAL DEPRECIATION EXPENSES	403	11,381,734	1,019,958	47,450	610,110	36,142	488,948	173,275	183,606	44,395	90,274
III. TAXES											
A. GENERAL TAXES											
195 F.I.C.A. Taxes	408.3	726,335	56,794	2,914	32,255	1,903	29,173	11,975	11,019	2,020	4,701
196 Federal Unemployment Tax	408.16	10,551	825	42	469	28	424	174	160	29	68
197 State Unemployment Tax	408.4	10,221	799	41	454	27	411	169	155	28	66
198 Payroll Taxes Allocated	408.5	-747,107	-58,418	-2,998	-33,178	-1,958	-30,007	-12,317	-11,335	-2,077	-4,835
199 Real Estate Taxes	408.1	3,896,301	328,473	15,551	217,404	12,646	166,163	61,265	61,848	13,769	63,818
200 Subtotal - General Taxes		3,896,301	328,473	15,551	217,404	12,646	166,163	61,265	61,848	13,769	63,818
B. DONATIONS AND CTC INCOME											
201 Donations	408.x	50,118	2,421	141	2,232	149	2,519	913	504	132	235
202 CTC Interest Income	408.x	-144,118	-6,962	-406	-6,420	-428	-7,243	-2,627	-1,450	-379	-677
203 Blank	408.x	0	0	0	0	0	0	0	0	0	0
204 Blank	408.x	0	0	0	0	0	0	0	0	0	0
205 Subtotal - Donations and Other		-94,001	-4,541	-265	-4,187	-279	-4,724	-1,713	-946	-247	-442
C. FEDERAL INCOME TAXES											
206 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0
207 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
208 ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0
209 Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	3,802,301	323,932	15,286	213,217	12,367	161,439	59,551	60,903	13,522	63,376
211 TOTAL EXPENSES		89,572,157	5,877,140	336,656	4,882,127	333,631	5,728,380	2,019,311	1,165,221	240,856	291,745
212 Residential Sales	0.0	26,395,908	5,142,852	267,479	0	0	0	0	0	0	0
213 Small Commercial & Industrial	0.0	27,966,103	0	0	3,904,083	328,821	2,227,322	0	0	0	0
214 Large Commercial & Industrial	0.0	8,283,072	0	0	0	0	4,566,206	0	0	0	0
215 Oil Field	0.0	21,775,749	0	0	0	0	0	2,096,606	0	0	0
216 Special Contract	0.0	3,175,106	0	0	0	0	0	0	0	0	0
217 blank	0.0	0	0	0	0	0	0	0	0	0	0
218 blank	0.0	0	0	0	0	0	0	0	0	0	0
219 Irrigation Sales	0.0	5,889,181	0	0	0	0	0	0	770,667	0	0
220 Lighting	0.0	1,368,879	0	0	0	0	0	0	0	400,451	0
221 Wholesale	0.0	0	0	0	0	0	0	0	0	0	0
222 Unreconciled Wholesale	0.0	0	0	0	0	0	0	0	0	0	0
223 Interdepartmental	0.0	19,026	0	0	2,656	224	1,515	0	0	0	0
224 Forfeited Discount Revenue	0.0	137,072	6,203	378	6,090	428	7,430	2,596	1,349	236	644
225 Miscellaneous Service Revenue	0.0	551,722	75,240	2,366	27,645	492	358	2,804	3,621	0	0
226 Other Utility Revenues	0.0	28,542	0	0	0	0	0	0	0	0	6,570
227 Transmission Service Sales	0.0	1,076,649	0	0	0	0	0	0	0	0	345,426
228 XMSN Service Loss Comp Demand	0.0	61,421	0	0	0	0	0	0	0	0	19,706
229 XMSN Service Loss Comp Energy	0.0	34,444	0	0	0	0	0	0	0	0	11,051
230 XMSN Service Ancillary Sales	0.0	-45,312	0	0	0	0	0	0	0	0	-14,538
231 Transmission Service - RTO	0.0	904,533	0	0	0	0	0	0	0	0	290,205
232 Rent From Utility Property	0.0	206,363	22,336	821	8,870	171	478	1,979	2,454	4,115	0
233 Sub-Total Operating Revenues		97,828,457	5,246,631	271,044	3,949,343	330,136	6,803,309	2,103,985	778,091	404,802	659,064
234 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0
235 Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0
236 Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0
237 V. NET INCOME		8,256,300	-630,508	-65,612	-932,784	-3,495	1,074,918	84,674	-387,130	163,946	367,319
238 Rate of Return		3.43%	-3.17%	-7.02%	-7.03%	-0.45%	10.59%	2.25%	-9.90%	14.75%	12.72%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
FIT Subreport													
239 Income before Federal Income Tax		8,256,300	-580,770	-107,354	-100,710	590,596	15,701	2,933	1,487,480	1,678,113	-13,709	154,154	253,638
240 Statutory Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
241 FIT computed at Statutory rate		0	0	0	0	0	0	0	0	0	0	0	0
242 Adjustments to arrive at Current FIT		0	0	0	0	0	0	0	0	0	0	0	0
243 Current FIT		0	0	0	0	0	0	0	0	0	0	0	0
244 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
245 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0	0	0
247 FIT- Book tax expense		0	0	0	0	0	0	0	0	0	0	0	0
Working Capital Subreport													
248 Work Cap - Plant		1,322,277	378,706	16,344	19,356	113,044	1,320	167	75,298	46,176	2,423	4,234	14,846
249 Work Cap - Labor		81,505	21,493	1,117	634	6,181	87	11	5,462	3,478	158	385	344
250 Work Cap - O&M		1,860,817	614,552	27,653	24,061	188,427	2,291	293	133,994	90,535	4,035	9,354	28,114
251 Work Cap - Fuel		2,761,380	481,592	24,615	2,856	162,299	2,779	338	195,207	168,282	6,453	18,966	73,027
252 Total Work Cap		6,025,979	1,496,343	69,729	46,907	469,951	6,478	808	409,961	308,470	13,068	32,939	116,331
253 TOTAL WORKING CAPITAL													
Purchased Power Subreport													
DEMAND													
254 Schedule P (Demand)		9,969,996	2,752,724	143,302	21,172	941,819	16,128	1,959	1,155,089	778,226	59,259	79,752	357,872
255 Schedule P Dispatch		328,633	90,736	4,724	698	31,044	532	65	38,074	25,652	1,953	2,629	11,796
256 Schedule PPA (Demand)		41,817	11,546	601	89	3,950	68	8	4,845	3,264	249	335	1,501
257 Schedule "A"		29,850	9,579	326	45	2,557	39	5	3,141	2,020	123	226	1,078
258 Schedule H - "M" System		10,251,000	2,830,309	147,341	21,769	968,365	16,583	2,014	1,187,646	800,160	60,929	82,000	367,959
259 Transmission		1,800,000	577,619	19,681	2,688	154,181	2,344	328	189,390	121,790	7,441	13,629	64,981
260 Wheeling		124,967	0	0	0	0	0	0	0	0	0	0	0
261 Allocation - Western Area Power Admin		162,000	0	0	0	0	0	0	0	0	0	0	0
262 Capacity Purchase		5,049,000	0	0	0	0	0	0	0	0	0	0	0
263 Block C Capacity Purchase		1,200,000	0	0	0	0	0	0	0	0	0	0	0
264		0	0	0	0	0	0	0	0	0	0	0	0
265 Total Demand		28,957,263	6,272,512	315,975	46,460	2,101,917	35,694	4,379	2,578,184	1,731,112	129,954	178,570	805,186
Energy													
266 Schedule P (Demand)		5,944,653	1,486,216	75,963	8,814	500,862	8,577	1,042	602,419	519,325	19,915	58,529	225,365
267 Schedule PPA (Energy)		47,276	11,819	604	70	3,983	68	8	4,791	4,130	158	465	1,792
268 Market Energy		3,449,250	647,720	33,106	3,841	218,285	3,738	454	262,545	226,331	8,679	25,508	98,218
269 IWAPA		10,271,100	2,567,866	131,249	15,228	865,383	14,819	1,800	1,040,852	897,284	34,408	101,125	389,383
270 Schedule J		210,240	52,562	2,687	312	17,714	303	37	21,305	18,367	704	2,070	7,970
271 Schedule A		5,058,900	0	0	0	0	0	0	0	0	0	0	0
272 Other		561,214	0	0	0	0	0	0	0	0	0	0	0
273 Total Energy		25,542,633	4,766,183	243,609	28,265	1,606,226	27,506	3,340	1,931,911	1,665,437	63,865	187,697	722,729
Transmission													
274 SPP Schedule 1 Fees - M System		355,105	73,467	3,825	565	25,136	430	52	30,828	20,770	1,582	2,128	9,551
275 SEC Transmissions		507,508	140,123	7,295	1,078	47,942	821	100	58,798	39,614	3,016	4,060	18,217
276 SPP Network Trans. W System		0	0	0	0	0	0	0	0	0	0	0	0
277 Other		397,057	109,628	5,707	843	37,508	642	78	46,002	30,993	2,360	3,176	14,252
278 Total Transmission		1,259,671	323,218	16,826	2,486	110,586	1,894	230	135,628	91,377	6,958	9,364	42,020
279 Total Purchased Power		55,759,567	11,361,914	576,411	77,211	3,818,729	65,094	7,949	4,645,724	3,487,927	200,776	375,631	1,569,936
		13,103,560											
SUMMARY REPORT													
OPERATING REVENUES													
280 Utility Sales Revenues	440-446	94,853,998	20,103,889	881,687	402,148	7,212,625	113,681	15,120	8,009,597	6,384,968	244,377	653,054	2,187,174
281 Wholesale Revenues	447	0	0	0	0	0	0	0	0	0	0	0	0
282 Interdepartmental Revenues	448	19,026	0	0	274	4,907	77	10	5,449	3,303	166	444	0
283 Other Operating Revenues	450-456	2,050,901	369,414	13,555	33,830	113,247	758	128	20,718	9,130	596	1,311	3,104
284 Rent From Utility Property	454.0	804,533	0	0	0	0	0	0	0	0	0	0	0
285 TOTAL REVENUES		97,828,457	20,473,303	895,242	436,251	7,330,779	114,516	15,258	8,035,764	6,397,402	245,139	654,809	2,190,279
OPERATING EXPENSES													
286 Production	500-558	61,298,401	12,456,700	626,578	83,200	4,177,296	71,229	8,612	5,077,269	3,829,047	214,657	407,312	1,738,576
287 Transmission	560-573	1,247,263	190,393	9,912	1,464	65,141	1,116	135	79,892	53,826	4,099	5,516	24,752
288 Distribution	580-599	4,544,481	1,274,608	64,268	45,630	405,397	4,902	649	276,240	168,486	6,744	19,691	1,305
289 Customer Acctg & Service	901-919	3,100,516	1,267,961	46,155	93,970	327,237	1,990	356	45,524	13,191	997	2,666	3,415

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large	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
FIT Subreport													
239 Income before Federal Income Tax		8,256,300	385,660	404,072	2,650	3,727,439	-224,030	-6,443	-326,333	-261,925	504,089	259,462	740,260
240 Statutory Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
241 FIT computed at Statutory rate		0	0	0	0	0	0	0	0	0	0	0	0
242 Adjustments to arrive at Current FIT		0	0	0	0	0	0	0	0	0	0	0	0
243 Current FIT		0	0	0	0	0	0	0	0	0	0	0	0
244 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
245 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0	0	0
247 FIT- Book tax expense		0	0	0	0	0	0	0	0	0	0	0	0
Working Capital Subreport													
248 Work Cap - Plant		1,322,277	19,206	23,546	112	108,987	41,806	3,991	52,910	8,394	9,843	16,350	45,896
249 Work Cap - Labor		81,505	1,106	1,478	6	8,024	2,996	290	4,279	415	322	441	2,441
250 Work Cap - O&M		1,860,817	47,643	55,504	292	237,254	71,517	7,316	90,973	38,504	14,838	6,168	33,998
251 Work Cap - Fuel		2,761,380	69,403	425,275	225	425,275	39,029	4,302	61,826	3,158	13,992	125,059	196,796
252 Total Work Cap		6,025,979	115,572	149,931	635	779,540	155,347	15,900	209,988	50,471	38,995	148,018	279,131
253 TOTAL WORKING CAPITAL													
Purchased Power Subreport													
DEMAND													
254 Schedule P (Demand)		9,969,996	214,870	313,168	1,015	1,786,280	324,525	33,322	394,320	22,188	37,332	535,674	0
255 Schedule P Dispatch		328,633	7,083	10,323	33	58,880	10,697	1,098	12,998	731	1,231	17,657	0
256 Schedule PPA (Demand)		41,817	901	1,314	4	7,492	1,361	140	1,654	93	157	2,247	0
257 Schedule "A"		29,850	444	641	2	3,653	2,402	155	2,355	9	80	970	0
258 Schedule H - "M" System		10,251,000	220,926	321,994	1,044	1,836,626	333,672	34,261	405,434	22,813	38,384	550,771	0
259 Transmission		1,800,000	26,777	38,682	138	220,259	144,836	9,332	142,034	540	4,823	58,507	0
260 Wheeling		124,967	0	0	0	0	0	0	0	0	0	0	0
261 Allocation - Western Area Power Admin		162,000	0	0	0	0	0	0	0	0	0	0	0
262 Capacity Purchase		5,049,000	0	0	0	0	0	0	0	0	0	0	0
263 Block C Capacity Purchase		1,200,000	0	0	0	0	0	0	0	0	0	0	0
264		0	0	0	0	0	0	0	0	0	0	0	0
265 Total Demand		28,957,263	471,000	686,122	2,237	3,913,189	817,493	78,308	958,795	46,375	82,007	1,165,826	0
Energy													
266 Schedule P (Demand)		5,944,653	146,953	214,180	694	1,312,417	120,447	13,276	190,797	9,746	43,180	385,937	0
267 Schedule PPA (Energy)		47,276	1,169	1,703	6	10,437	958	106	1,517	78	343	3,069	0
268 Market Energy		3,449,250	64,045	93,344	303	571,975	52,493	5,786	83,153	4,247	18,819	168,198	0
269 WAPA		10,271,100	253,903	370,058	1,200	2,267,579	208,107	22,938	329,656	16,839	74,605	666,818	0
270 Schedule J		210,240	5,197	7,575	25	46,415	4,260	470	6,748	345	1,527	13,649	0
271 Schedule A		5,058,900	0	0	0	0	0	0	0	0	0	0	0
272 Other		561,214	0	0	0	0	0	0	0	0	0	0	0
273 Total Energy		25,542,633	471,266	686,859	2,227	4,208,824	386,264	42,576	611,871	31,254	138,474	1,237,672	0
Transmission													
274 SPP Schedule 1 Fees - M System		355,105	5,735	8,358	27	47,674	8,661	889	10,524	592	996	14,297	0
275 SEC Transmissions		507,508	10,938	15,941	52	90,928	16,520	1,696	20,072	1,129	1,900	27,268	0
276 SPP Network Trans. W System		0	0	0	0	0	0	0	0	0	0	0	0
277 Other		397,057	8,557	12,472	40	71,139	12,924	1,327	15,704	884	1,487	21,333	0
278 Total Transmission		1,259,671	25,230	36,771	119	209,741	38,105	3,913	46,300	2,605	4,383	62,898	0
279 Total Purchased Power		55,759,567	967,496	1,409,753	4,584	8,331,753	1,241,862	124,796	1,616,966	80,234	224,865	2,466,395	0
13,103,560													
SUMMARY REPORT													
OPERATING REVENUES													
280 Utility Sales Revenues	440-446	94,853,998	1,965,282	2,532,669	10,961	15,170,231	2,050,246	221,667	2,603,801	242,799	968,428	3,175,106	0
281 Wholesale Revenues	447	0	0	0	0	0	0	0	0	0	0	0	0
282 Interdepartmental Revenues	448	19,026	0	0	0	0	0	0	0	0	0	0	0
283 Other Operating Revenues	450-456	2,050,901	20,626	19,246	149	40,978	17,677	2,060	16,635	16,188	10,515	4,519	789,199
284 Rent From Utility Property	454.0	904,533	0	0	0	0	0	0	0	0	0	0	614,328
285 TOTAL REVENUES		97,828,457	1,985,908	2,551,915	11,110	15,211,209	2,067,923	223,727	2,620,436	-258,987	978,943	3,179,624	1,403,527
OPERATING EXPENSES													
286 Production	500-558	61,298,401	1,061,671	1,546,835	5,030	9,157,589	1,375,916	137,776	1,800,137	86,019	249,969	2,704,304	6,391
287 Transmission	560-573	1,247,263	14,862	21,660	70	123,549	22,446	2,305	27,273	1,535	2,582	37,050	222,082
288 Distribution	580-599	4,544,481	68,088	84,299	397	402,554	170,709	16,767	241,454	196,108	28,006	1,964	2,925
289 Customer Acctg & Service	901-919	3,100,516	124,562	109,758	931	169,701	93,976	11,419	79,316	41,020	46,327	5,059	5,017

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
FIT Subreport											
239 Income before Federal Income Tax		8,256,300	-630,508	-65,612	-932,784	-3,495	1,074,918	84,674	-387,130	163,946	367,319
240 Statutory Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
241 FIT computed at Statutory rate		0	0	0	0	0	0	0	0	0	0
242 Adjustments to arrive at Current FIT		0	0	0	0	0	0	0	0	0	0
243 Current FIT		0	0	0	0	0	0	0	0	0	0
244 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
245 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0
246		0	0	0	0	0	0	0	0	0	0
247 FIT- Book tax expense		0	0	0	0	0	0	0	0	0	0
Working Capital Subreport											
248 Work Cap - Plant		1,322,277	111,473	5,278	73,780	4,292	56,390	20,791	20,989	4,673	21,658
248 Work Cap - Labor		81,505	6,331	360	4,093	319	4,954	1,514	1,486	184	1,118
250 Work Cap - O&M		1,860,817	64,690	2,730	33,587	1,097	10,029	9,199	8,753	3,417	0
251 Work Cap - Fuel		2,761,380	142,034	9,262	113,305	10,985	255,127	80,096	19,505	7,969	0
252 Total Work Cap		6,025,979	324,528	17,630	224,765	16,692	326,499	111,600	50,734	16,242	22,776
253 TOTAL WORKING CAPITAL											
Purchased Power Subreport											
DEMAND											
254 Schedule P (Demand)		9,969,996	0	0	0	0	0	0	0	0	0
255 Schedule P Dispatch		328,633	0	0	0	0	0	0	0	0	0
256 Schedule PPA (Demand)		41,817	0	0	0	0	0	0	0	0	0
257 Schedule "A"		29,850	0	0	0	0	0	0	0	0	0
258 Schedule H - "M" System		10,251,000	0	0	0	0	0	0	0	0	0
259 Transmission		1,800,000	0	0	0	0	0	0	0	0	0
260 Wheeling		124,967	30,797	2,098	39,405	2,351	31,027	12,479	5,974	836	0
261 Allocation - Western Area Power Admin		162,000	46,658	2,323	44,657	2,088	28,755	11,628	25,125	766	0
262 Capacity Purchase		5,049,000	1,244,284	84,784	1,592,066	94,995	1,253,586	504,167	241,350	33,768	0
263 Block C Capacity Purchase		1,200,000	345,618	17,206	330,791	15,466	212,999	86,131	186,112	5,676	0
264		0	0	0	0	0	0	0	0	0	0
265 Total Demand		28,957,263	1,667,357	106,412	2,006,919	114,900	1,526,367	614,404	458,562	41,046	0
Energy											
266 Schedule P (Demand)		5,944,653	0	0	0	0	0	0	0	0	0
267 Schedule PPA (Energy)		47,276	0	0	0	0	0	0	0	0	0
268 Market Energy		3,449,250	191,030	12,457	152,390	14,774	343,134	107,725	26,234	10,718	0
269 WAPA		10,271,100	0	0	0	0	0	0	0	0	0
270 Schedule J		210,240	0	0	0	0	0	0	0	0	0
271 Schedule A		5,058,900	1,125,736	73,411	898,032	87,063	2,022,081	634,823	154,596	63,158	0
272 Other		561,214	124,885	8,144	99,624	9,658	224,322	70,425	17,150	7,007	0
273 Total Energy		25,542,633	1,441,650	94,012	1,150,046	111,496	2,589,537	812,973	197,980	80,882	0
Transmission											
274 SPP Schedule 1 Fees - M System		355,105	21,938	1,495	28,069	1,675	22,102	8,889	4,255	595	0
275 SEC Transmissions		507,508	0	0	0	0	0	0	0	0	0
276 SPP Network Trans. W System		0	0	0	0	0	0	0	0	0	0
277 Other		397,957	0	0	0	0	0	0	0	0	0
278 Total Transmission		1,259,671	21,938	1,495	28,069	1,675	22,102	8,889	4,255	595	0
279 Total Purchased Power		55,759,567	3,130,945	201,919	3,185,034	228,071	4,138,006	1,436,265	660,797	122,523	0
		13,103,560									
SUMMARY REPORT											
OPERATING REVENUES											
280 Utility Sales Revenues	440-446	94,853,998	5,142,852	267,479	3,904,083	328,821	6,793,528	2,096,606	770,667	400,451	0
281 Wholesale Revenues	447	0	0	0	0	0	0	0	0	0	0
282 Intertemporal Revenues	448	19,026	0	0	2,656	224	1,515	0	0	0	0
283 Other Operating Revenues	450-456	2,050,901	103,779	3,565	42,604	1,091	8,266	7,379	7,424	4,352	368,859
284 Rent From Utility Property	454.0	904,533	0	0	0	0	0	0	0	0	290,205
285 TOTAL REVENUES		97,828,457	5,246,631	271,044	3,949,343	330,136	6,803,309	2,103,985	778,091	404,802	659,064
OPERATING EXPENSES											
286 Production	500-558	61,298,401	3,454,594	221,504	3,479,424	252,240	4,610,601	1,592,359	728,677	136,888	0
287 Transmission	560-573	1,247,263	56,852	3,874	72,742	4,340	57,277	23,036	11,027	1,543	104,911
288 Distribution	580-599	4,544,481	374,527	21,888	220,914	16,324	254,050	76,666	84,156	14,466	302
289 Customer Acctg & Service	901-919	3,100,516	365,586	12,195	121,111	2,493	9,272	34,479	41,519	19,175	4,138

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
290 Admin & General	920-932	4,197,462	1,285,250	56,512	64,140	4,077,5	4,339	601	229,349	145,734	7,140	16,551	36,735
291 Total Operating Expenses		74,388,123	16,474,912	803,425	288,404	5,385,845	83,576	10,353	5,708,275	4,210,284	233,637	451,735	1,804,785
292 DEPRECIATION EXPENSES	403	11,381,734	3,488,099	152,173	192,308	1,029,021	11,458	1,495	625,130	377,845	18,336	36,956	89,997
293 Other Taxes, Donations, CTC Int Inc	408	3,802,301	1,091,063	46,998	56,249	325,316	3,782	478	214,880	131,159	6,876	11,963	41,859
		8,256,300	-580,770	-107,354	-100,710	590,596	15,701	2,933	1,487,480	1,678,113	-13,709	154,154	253,638
294													
295 FEDERAL INCOME TAXES													
296 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0	0
297 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
298 ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0	0	0
299 OPERATING INCOME		8,256,300	-580,770	-107,354	-100,710	590,596	15,701	2,933	1,487,480	1,678,113	-13,709	154,154	253,638
300													
301 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
302													
303 NET INCOME		8,256,300	-580,770	-107,354	-100,710	590,596	15,701	2,933	1,487,480	1,678,113	-13,709	154,154	253,638
		445,293,050											
304 RATE BASE		240,882,886	69,294,247	2,957,215	3,389,662	20,642,410	245,243	30,223	14,174,058	8,745,610	439,216	762,192	3,021,274
305 RETURN ON RATE BASE		3.43%	-0.84%	-3.63%	-2.97%	2.86%	6.40%	9.70%	10.49%	19.19%	-3.12%	20.23%	8.40%
Unitized Rate of Return		1.00	-0.24	-1.06	-0.87	0.83	1.87	2.83	3.06	5.60	-0.91	5.90	2.45
308 REVENUE REQUIREMENTS ANALYSIS USING TARGET RATE OF RETURN													
307 RATE OF RETURN by Function		7.5909%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%
308 RATE BASE		240,882,886	69,294,247	2,957,215	3,389,662	20,642,410	245,243	30,223	14,174,058	8,745,610	439,216	762,192	3,021,274
309													
310 OPERATING EXPENSES		74,388,123	16,474,912	803,425	288,404	5,385,845	83,576	10,353	5,708,275	4,210,284	233,637	451,735	1,804,785
311 DEPRECIATION EXPENSE		11,381,734	3,488,099	152,173	192,308	1,029,021	11,458	1,495	625,130	377,845	18,336	36,956	89,997
312 Other Taxes, Donations, CTC Int Inc		3,802,301	1,091,063	46,998	56,249	325,316	3,782	478	214,880	131,159	6,876	11,963	41,859
313 Other costs (benefits), net of taxes		0	0	0	0	0	0	0	0	0	0	0	0
314 Subtotal- Costs and Return to recover		89,572,157	21,054,073	1,002,596	536,961	6,740,183	98,815	12,326	6,548,284	4,719,288	258,849	500,654	1,936,641
315 Target Return on Rate Base- After taxes		18,285,179	5,260,057	224,479	257,306	1,566,945	18,616	2,294	1,075,939	663,870	33,340	57,857	229,342
316													
317 Actual Historic FIT		0	0	0	0	0	0	0	0	0	0	0	0
318 Incremental FIT Due to Target ROR		0	0	0	0	0	0	0	0	0	0	0	0
319 Targeted FIT		0	0	0	0	0	0	0	0	0	0	0	0
320 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
321 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0	0
322 FIT to recover		0	0	0	0	0	0	0	0	0	0	0	0
323													
324 Subtotal- Rev Req before GRT		107,857,336	26,314,130	1,227,075	794,267	8,307,127	117,432	14,620	7,624,223	5,383,159	292,189	558,512	2,165,983
325 GRT needed		0	0	0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		107,857,336	26,314,130	1,227,075	794,267	8,307,127	117,432	14,620	7,624,223	5,383,159	292,189	558,512	2,165,983

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large	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
290 Admin & General	920-932	4,197,462	106,330	115,131	695	413,296	139,754	14,792	169,038	88,434	25,473	30,587	64,631
291 Total Operating Expenses		74,388,123	1,375,512	1,877,683	7,123	10,266,689	1,802,801	183,059	2,317,218	413,115	352,357	2,778,964	301,046
292 DEPRECIATION EXPENSES	403	11,381,734	169,863	203,047	1,016	907,813	368,715	35,622	477,194	83,664	94,092	95,767	227,963
293 Other Taxes, Donations, CTC Int Inc	408	3,802,301	54,873	67,112	321	309,269	120,437	11,489	152,358	24,133	28,404	45,431	134,259
		8,256,300	385,660	404,072	2,650	3,727,439	-224,030	-6,443	-326,333	-261,925	504,089	259,462	740,260
294													
295 FEDERAL INCOME TAXES													
296 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0	0	0
297 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0	0	0
298													
299 OPERATING INCOME		8,256,300	385,660	404,072	2,650	3,727,439	-224,030	-6,443	-326,333	-261,925	504,089	259,462	740,260
300													
301 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
302													
303 NET INCOME		8,256,300	385,660	404,072	2,650	3,727,439	-224,030	-6,443	-326,333	-261,925	504,089	259,462	740,260
		445,293,050											
304 RATE BASE		240,882,886	3,554,246	4,382,059	20,641	20,493,664	8,036,633	757,461	10,128,730	1,537,893	2,457,467	3,062,418	6,093,611
305 RETURN ON RATE BASE		3.43%	10.85%	9.22%	12.84%	18.19%	-2.79%	-0.85%	-3.22%	-17.03%	20.51%	8.47%	12.15%
Unitized Rate of Return		1.00	3.17	2.69	3.75	5.31	-0.81	-0.25	-0.94	-4.97	5.98	2.47	3.54
308 REVENUE REQUIREMENTS ANALYSIS USING TARGET RATE OF RETURN													
307 RATE OF RETURN by Function		7.5909%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%
308 RATE BASE		240,882,886	3,554,246	4,382,059	20,641	20,493,664	8,036,633	757,461	10,128,730	1,537,893	2,457,467	3,062,418	6,093,611
309													
310 OPERATING EXPENSES		74,388,123	1,375,512	1,877,683	7,123	10,266,689	1,802,801	183,059	2,317,218	413,115	352,357	2,778,964	301,046
311 DEPRECIATION EXPENSE		11,381,734	169,863	203,047	1,016	907,813	368,715	35,622	477,194	83,664	94,092	95,767	227,963
312 Other Taxes, Donations, CTC Int Inc		3,802,301	54,873	67,112	321	309,269	120,437	11,489	152,358	24,133	28,404	45,431	134,259
313 Other costs (benefits), net of taxes		0	0	0	0	0	0	0	0	0	0	0	0
314 Subtotal- Costs and Return to recover		89,572,157	1,600,248	2,147,843	8,460	11,483,771	2,291,953	230,170	2,946,770	520,912	474,853	2,920,162	663,267
315 Target Return on Rate Base- After taxes		18,285,179	269,799	332,638	1,567	1,555,654	610,053	57,498	768,862	116,740	186,544	232,465	462,560
316													
317 Actual Historic FIT		0	0	0	0	0	0	0	0	0	0	0	0
318 Incremental FIT Due to Target ROR		0	0	0	0	0	0	0	0	0	0	0	0
319 Targeted FIT		0	0	0	0	0	0	0	0	0	0	0	0
320 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0	0	0
321 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0	0	0
322 FIT to recover		0	0	0	0	0	0	0	0	0	0	0	0
323													
324 Subtotal- Rev Req before GRT		107,857,336	1,870,047	2,480,480	10,027	13,039,424	2,902,006	287,668	3,715,632	637,652	661,397	3,152,627	1,125,827
325 GRT needed		0	0	0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		107,857,336	1,870,047	2,480,480	10,027	13,039,424	2,902,006	287,668	3,715,632	637,652	661,397	3,152,627	1,125,827

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION PHASE SUMMARY

Account Description	Account Code	Total Allocated Dollars	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
290 Admin & General	920-932	4,197,462	281,691	14,459	164,608	9,725	146,803	59,945	55,333	10,869	28,743
291 Total Operating Expenses		74,388,123	4,533,250	273,920	4,058,800	285,123	5,078,003	1,786,485	920,712	182,940	138,094
292 DEPRECIATION EXPENSES	403	11,381,734	1,019,958	47,450	610,110	36,142	488,948	173,275	183,606	44,395	90,274
293 Other Taxes, Donations, CTC Int Inc	408	3,802,301	323,932	15,286	213,217	12,367	161,439	59,551	60,903	13,522	63,376
		8,256,300	-630,508	-65,612	-932,784	-3,495	1,074,918	84,674	-387,130	163,946	367,319
294											
295 FEDERAL INCOME TAXES											
296 Federal Income Taxes - Current		0	0	0	0	0	0	0	0	0	0
297 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
ITC Adjustment - Net		0	0	0	0	0	0	0	0	0	0
Subtotal - Federal Income Taxes	409-411	0	0	0	0	0	0	0	0	0	0
298											
299 OPERATING INCOME		8,256,300	-630,508	-65,612	-932,784	-3,495	1,074,918	84,674	-387,130	163,946	367,319
300											
301 Gains/Losses from Disp. of Utility Plant		0	0	0	0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0
302											
303 NET INCOME		8,256,300	-630,508	-65,612	-932,784	-3,495	1,074,918	84,674	-387,130	163,946	367,319
		445,293,050									
304 RATE BASE		240,882,886	19,859,089	934,168	13,268,972	773,922	10,153,239	3,755,334	3,912,132	1,111,645	2,888,212
305 RETURN ON RATE BASE		3.43%	-3.17%	-7.02%	-7.03%	-0.45%	10.59%	2.25%	-9.90%	14.75%	12.72%
Unitized Rate of Return		1.00	-0.93	-2.05	-2.05	-0.13	3.09	0.66	-2.89	4.30	3.71
306 REVENUE REQUIREMENTS ANALYSIS USING TARGET RATE OF RETURN											
307 RATE OF RETURN by Function		7.5909%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%
308 RATE BASE		240,882,886	19,859,089	934,168	13,268,972	773,922	10,153,239	3,755,334	3,912,132	1,111,645	2,888,212
309											
310 OPERATING EXPENSES		74,388,123	4,533,250	273,920	4,058,800	285,123	5,078,003	1,786,485	920,712	182,940	138,094
311 DEPRECIATION EXPENSE		11,381,734	1,019,958	47,450	610,110	36,142	488,948	173,275	183,606	44,395	90,274
312 Other Taxes, Donations, CTC Int Inc		3,802,301	323,932	15,286	213,217	12,367	161,439	59,551	60,903	13,522	63,376
313 Other costs (benefits), net of taxes		0	0	0	0	0	0	0	0	0	0
314 Subtotal- Costs and Return to recover		89,572,157	5,877,140	336,656	4,882,127	333,631	5,728,390	2,019,311	1,165,221	240,856	291,745
315 Target Return on Rate Base- After taxes		18,285,179	1,507,484	70,912	1,007,234	58,748	770,722	285,064	296,966	84,384	219,241
316											
317 Actual Historic FIT		0	0	0	0	0	0	0	0	0	0
318 Incremental FIT Due to Target ROR		0	0	0	0	0	0	0	0	0	0
319 Targeted FIT		0	0	0	0	0	0	0	0	0	0
320 Provision for Deferred FIT		0	0	0	0	0	0	0	0	0	0
321 ITC Adjustment, net		0	0	0	0	0	0	0	0	0	0
322 FIT to recover		0	0	0	0	0	0	0	0	0	0
323											
324 Subtotal- Rev Req before GRT		107,857,336	7,384,623	407,568	5,889,361	392,379	6,499,113	2,304,375	1,462,187	325,240	510,986
325 GRT needed		0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		107,857,336	7,384,623	407,568	5,889,361	392,379	6,499,113	2,304,375	1,462,187	325,240	510,986

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

	System Total (1)	M System Regular Res (2)	M System All Elec Res (3)	M System Annual Svc (4)	M System GS Small (5)	M System GS Small - DR (6)	M System GS Small - TD (7)	M System GS Medium (8)	M System GS Large (9)	M System GS Large - TOD (10)	M System GS Large Heat (11)
1 Rate Base by Function											
2											
3 Production	0	0	0	0	0	0	0	0	0	0	0
4 External Transmission	0	0	0	0	0	0	0	0	0	0	0
5 Local Generation	68,887,204	15,460,887	551,610	71,302	4,703,487	79,349	6,888	5,680,308	3,661,006	178,145	172,630
6 MWE Transmission	33,174,206	5,048,891	262,824	38,824	1,726,921	29,573	3,591	2,117,967	1,426,958	108,655	146,233
7 Primary Distribution	115,221,031	40,270,876	1,807,374	2,553,837	11,675,427	117,287	16,683	5,733,056	3,346,262	137,660	401,044
8 Secondary Distribution	13,286,726	5,033,837	211,710	379,045	1,476,922	12,879	1,940	541,626	297,114	12,798	37,081
9 On Site	10,313,718	3,479,756	123,698	346,654	1,059,653	6,154	1,122	101,102	14,269	1,958	5,204
10 Total Rate Base	240,882,886	69,294,247	2,957,215	3,389,662	20,642,410	245,243	30,223	14,174,058	8,745,610	439,216	762,192
11											
12 Expenses by Function											
13 Production	55,836,856	11,362,045	575,654	76,483	3,799,181	64,754	7,908	4,619,807	3,487,284	197,778	376,352
14 External Transmission	1,268,478	325,447	16,931	2,496	110,938	1,900	231	136,054	91,670	6,979	9,394
15 Local Generation	7,850,574	1,644,247	67,826	8,311	517,728	8,809	869	623,936	453,441	19,819	33,930
16 MWE Transmission	3,602,943	557,269	28,959	4,250	188,716	3,231	392	231,428	155,947	11,868	15,981
17 Primary Distribution	14,177,181	4,632,016	219,822	242,032	1,322,379	14,935	2,034	804,254	485,593	19,491	56,948
18 Secondary Distribution	1,400,324	489,432	20,489	37,096	143,082	1,235	187	51,251	27,958	1,210	3,502
19 On Site	5,435,803	2,043,617	72,914	166,292	658,158	3,951	705	81,555	17,395	1,703	4,547
20 Total Expenses	89,572,157	21,054,073	1,002,596	536,961	6,740,183	98,815	12,326	6,548,284	4,719,288	258,849	500,654
21											
22 Revenue Requirement by Function											
23 Production	55,836,856	11,362,045	575,654	76,483	3,799,181	64,754	7,908	4,619,807	3,487,284	197,778	376,352
24 External Transmission	1,268,478	325,447	16,931	2,496	110,938	1,900	231	136,054	91,670	6,979	9,394
25 Local Generation	13,079,733	2,817,868	109,698	13,724	874,765	14,832	1,392	1,055,123	731,345	33,342	47,034
26 MWE Transmission	6,121,164	940,526	48,910	7,198	319,805	5,476	665	392,201	264,266	20,116	27,082
27 Primary Distribution	22,923,494	7,688,938	357,018	435,892	2,208,649	23,838	3,300	1,239,444	739,604	29,941	87,391
28 Secondary Distribution	2,408,906	871,546	36,559	65,869	255,194	2,212	334	92,365	50,511	2,181	6,317
29 On Site	6,218,707	2,307,762	82,304	192,606	738,596	4,419	790	89,229	18,479	1,852	4,942
30 Total Rev Req	107,857,336	26,314,130	1,227,075	794,267	8,307,127	117,432	14,620	7,624,223	5,383,159	292,189	558,512
31											
32 Rate of Return	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

	System Total (1)	M System Tran Lev Svc (12)	M System OFS Small (13)	M System OFS Small - DR (14)	M System OFS Small - TD (15)	M System OFS Large (16)	M System Irr - Frozen (17)	M System Irr - TD (18)	M System Irr - T&T (19)	M System Irr - Incidental (20)	M System Lighting (21)	M System Special Cost (22)
1 Rate Base by Function												
2												
3 Production	0	0	0	0	0	0	0	0	0	0	0	0
4 External Transmission	0	0	0	0	0	0	0	0	0	0	0	0
5 Local Generation	68,887,204	2,360,055	926,514	1,342,982	4,445	7,670,800	3,191,902	265,646	3,725,198	40,940	170,943	2,079,280
6 MWE Transmission	33,174,206	656,190	393,988	574,225	1,862	3,275,334	595,047	61,099	723,023	40,684	68,457	982,204
7 Primary Distribution	115,221,031	4,453	1,831,827	2,072,445	11,510	8,506,406	3,741,492	375,784	5,085,570	1,115,620	339,832	57
8 Secondary Distribution	13,286,726	-392	224,158	236,896	1,488	820,580	374,676	38,664	483,800	188,991	3	-575
9 On Site	10,313,718	967	177,759	155,511	1,336	220,544	133,516	16,268	111,140	151,658	1,878,231	1,451
10 Total Rate Base	240,882,886	3,021,274	3,554,246	4,382,059	20,641	20,493,664	8,036,633	757,461	10,128,730	1,537,893	2,457,467	3,062,418
11												
12 Expenses by Function												
13 Production	55,836,856	1,567,551	967,839	1,410,168	4,586	8,347,593	1,228,083	123,475	1,606,503	79,450	227,669	2,448,411
14 External Transmission	1,268,478	42,151	25,311	36,889	120	210,416	38,224	3,925	46,445	2,614	4,401	63,092
15 Local Generation	7,850,574	250,771	121,238	176,187	577	1,041,254	261,486	23,303	327,461	6,696	28,693	295,268
16 MWE Transmission	3,602,943	71,693	43,063	62,754	204	357,963	65,015	6,676	79,000	4,446	7,499	107,308
17 Primary Distribution	14,177,181	623	213,921	256,108	1,277	1,179,362	506,727	50,026	710,179	116,649	49,779	306
18 Secondary Distribution	1,400,324	23	21,672	22,789	144	77,836	35,615	3,684	45,764	137,314	10	33
19 On Site	5,435,803	3,828	207,204	182,948	1,553	269,347	156,803	19,081	131,417	173,743	156,802	5,744
20 Total Expenses	89,572,157	1,936,641	1,600,248	2,147,843	8,460	11,483,771	2,291,953	230,170	2,946,770	520,912	474,853	2,920,162
21												
22 Revenue Requirement by Function												
23 Production	55,836,856	1,567,551	967,839	1,410,168	4,586	8,347,593	1,228,083	123,475	1,606,503	79,450	227,669	2,448,411
24 External Transmission	1,268,478	42,151	25,311	36,889	120	210,416	38,224	3,925	46,445	2,614	4,401	63,092
25 Local Generation	13,079,733	429,921	191,569	278,132	914	1,623,537	503,780	43,468	610,237	9,804	41,669	453,104
26 MWE Transmission	6,121,164	121,504	72,970	106,343	345	606,591	110,184	11,314	133,884	7,534	12,695	181,867
27 Primary Distribution	22,923,494	962	352,973	413,425	2,151	1,825,074	790,740	78,551	1,096,220	201,334	75,575	311
28 Secondary Distribution	2,408,906	-7	38,688	40,771	257	140,125	64,056	6,619	82,488	151,660	11	-11
29 On Site	6,218,707	3,902	220,697	194,752	1,655	286,088	166,938	20,316	139,854	185,255	299,376	5,854
30 Total Rev Req	107,857,336	2,165,983	1,870,047	2,480,480	10,027	13,039,424	2,902,006	287,668	3,715,632	637,652	661,397	3,152,627
31												
32 Rate of Return	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

	System Total (1)	M System Resale (23)	W System Res - Reg (24)	W System Res - Demand (25)	W System GS Small (26)	W System Schools (27)	W System Large Power (28)	W System Oil Field (29)	W System Irrigation (30)	W System Lighting (31)	W System Resale (32)
1 Rate Base by Function											
2											
3 Production	0	0	0	0	0	0	0	0	0	0	0
4 External Transmission	0	0	0	0	0	0	0	0	0	0	0
5 Local Generation	68,887,204	204,399	4,390,191	225,304	4,834,556	291,141	3,477,410	1,388,558	1,637,943	93,385	0
6 MWE Transmission	33,174,206	5,887,352	1,507,546	102,716	1,928,417	115,064	1,518,425	610,682	292,339	40,904	2,888,212
7 Primary Distribution	115,221,031	0	11,522,630	515,029	5,493,221	329,056	4,728,236	1,556,603	1,748,240	183,515	0
8 Secondary Distribution	13,286,726	0	1,423,245	58,305	634,723	31,827	421,566	153,087	174,444	16,288	0
9 On Site	10,313,718	1,861	1,015,476	32,815	378,056	6,834	7,602	46,404	59,166	777,553	0
10 Total Rate Base	240,882,886	6,093,611	19,859,089	934,168	13,268,972	773,922	10,153,239	3,755,334	3,912,132	1,111,645	2,888,212
11											
12 Expenses by Function											
13 Production	55,836,856	0	3,173,594	204,443	3,197,618	230,342	4,207,778	1,456,267	663,372	124,868	0
14 External Transmission	1,268,478	1,389	22,612	1,535	28,534	1,702	22,466	9,037	4,325	607	645
15 Local Generation	7,850,574	11,301	482,839	27,229	477,879	34,107	558,010	196,062	134,921	16,375	0
16 MWE Transmission	3,602,943	642,832	166,135	11,294	210,686	12,570	165,885	66,723	31,935	4,476	286,741
17 Primary Distribution	14,177,181	382	1,300,067	64,297	668,211	47,190	719,443	220,363	244,431	28,032	304
18 Secondary Distribution	1,400,324	0	136,318	5,616	60,777	3,079	40,991	14,798	16,831	1,587	0
19 On Site	5,435,803	7,363	595,575	22,241	238,422	4,641	13,817	56,061	69,407	64,913	4,055
20 Total Expenses	89,572,157	663,267	5,877,140	336,656	4,882,127	333,631	5,728,390	2,019,311	1,165,221	240,856	291,745
21											
22 Revenue Requirement by Function											
23 Production	55,836,856	0	3,173,594	204,443	3,197,618	230,342	4,207,778	1,456,267	663,372	124,868	0
24 External Transmission	1,268,478	1,389	22,612	1,535	28,534	1,702	22,466	9,037	4,325	607	645
25 Local Generation	13,079,733	26,817	816,094	44,332	844,866	56,207	821,976	301,466	259,255	23,463	0
26 MWE Transmission	6,121,164	1,089,735	280,571	19,092	357,070	21,305	281,147	113,079	54,126	7,581	505,982
27 Primary Distribution	22,923,494	382	2,174,738	103,392	1,085,196	72,168	1,078,358	338,523	377,139	41,962	304
28 Secondary Distribution	2,408,906	0	244,356	10,042	108,959	5,495	72,992	26,419	30,073	2,823	0
29 On Site	6,218,707	7,505	672,658	24,732	267,119	5,160	14,394	59,584	73,898	123,936	4,055
30 Total Rev Req	107,857,336	1,125,827	7,384,623	407,568	5,889,361	392,379	6,499,113	2,304,375	1,462,187	325,240	510,986
31											
32 Rate of Return	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%

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

	System Total (1)	M System Regular Res (2)	M System All Elec Res (3)	M System Annual Svc (4)	M System GS Small (5)	M System GS Small - DR (6)	M System GS Small - TD (7)	M System GS Medium (8)	M System GS Large (9)	M System GS Large - TOD (10)
Unit Cost Information										
Production Supply										
1 Demand (\$/kw-month)		12.7721	11.7221	98.4650	16.4998	7.1764	3.6266	6.5326	6.5799	6.4548
2 Demand (\$/kwh)		0.0287	0.0277	0.0352	0.0276	0.0274	0.0277	0.0285	0.0220	0.0434
3 Energy (\$/kwh)		0.0227	0.0222	0.0222	0.0219	0.0219	0.0219	0.0221	0.0220	0.0221
4 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5										
External Transmission										
6 Demand (\$/kw-month)		0.6546	0.6208	5.2426	0.8639	0.3789	0.1896	0.3420	0.3457	0.3440
8 Demand (\$/kwh)		0.0015	0.0015	0.0019	0.0014	0.0014	0.0014	0.0015	0.0012	0.0023
9 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11										
Local Generation										
12 Demand (\$/kw-month)		4.2732	2.7241	20.2267	5.0024	2.1646	0.7463	1.9497	1.8491	1.1879
14 Demand (\$/kwh)		0.0096	0.0064	0.0072	0.0084	0.0083	0.0057	0.0085	0.0062	0.0080
15 Energy (\$/kwh)		0.0031	0.0031	0.0031	0.0030	0.0030	0.0030	0.0031	0.0030	0.0031
16 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17										
MWE Transmission										
18 Demand (\$/kw-month)		1.8916	1.7934	15.1202	2.4905	1.0923	0.5465	0.9859	0.9965	0.9915
20 Demand (\$/kwh)		0.0043	0.0042	0.0054	0.0042	0.0042	0.0042	0.0043	0.0033	0.0067
21 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23										
Primary Distribution										
24 Demand (\$/kw-month)		7.2555	7.7714	36.1940	7.6372	3.3407	1.6456	2.8369	2.7367	1.3717
26 Demand (\$/kwh)		0.0163	0.0184	0.0129	0.0128	0.0128	0.0126	0.0124	0.0091	0.0092
27 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28 Customer (\$/month)		15.4711	15.4791	15.4374	15.4402	15.4462	15.4437	15.4796	15.7146	15.5056
29										
Secondary Distribution										
30 Demand (\$/kw-month)		0.4836	0.5180	2.4122	0.5090	0.2226	0.1097	0.1891	0.1824	0.0914
32 Demand (\$/kwh)		0.0011	0.0012	0.0009	0.0009	0.0008	0.0008	0.0008	0.0006	0.0006
33 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34 Customer (\$/month)		2.3923	2.3936	2.3865	2.3870	2.3880	2.3875	2.3937	2.4341	2.3982
35										
Onsite										
36 Demand (\$/kw-month)		-	-	-	-	-	-	-	-	-
38 Demand (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40 Customer (\$/month)		8.7477	8.7819	7.1020	9.2870	9.6265	9.4066	12.4517	21.0222	13.6172
41										
TOTAL SERVICE										
42 Demand (\$/kw-month)		27.3306	25.1498	177.6607	33.0029	14.3757	6.8642	12.8362	12.6903	10.4413
44 Demand (\$/kwh)		0.0615	0.0595	0.0634	0.0553	0.0549	0.0524	0.0559	0.0424	0.0702
45 Energy (\$/kwh)		0.0258	0.0253	0.0253	0.0249	0.0249	0.0249	0.0252	0.0250	0.0252
46 Customer (\$/month)		26.6110	26.6546	24.9259	27.1142	27.4608	27.2378	30.3250	39.1709	31.5210
47										
Billing Determinants										
48 Demand (kw-month) - Total	3,624,314	497,202	27,273	476	128,409	5,013	1,217	397,803	265,202	20,290
50 Demand Block 1 (Winter)						5,013		397,803	265,202	20,290
51 Demand Block 2 (or Summer)										
52 Demand Block 3										
53 Energy (kwh-year) - Ann Tot	1,365,757,305	220,934,221	11,524,329	1,333,302	76,695,007	1,313,383	159,495	91,287,761	79,342,448	3,017,765
54 Energy Block 1		125,119,468	6,954,011	1,333,302	29,144,102	1,313,383	150,579	59,337,044	47,605,469	2,684,604
55 Energy Block 2		44,421,034	4,570,318		17,509,470			27,386,328	14,281,641	288,800
56 Energy Block 3		51,393,718			30,041,434			4,564,388	17,455,339	4,527
54 Energy Block 4							8,916			39,835
55 Customer Meters	564,667	263,813	9,372	27,120	79,530	459	84	7,166	879	136
56										
57 Rev Requirements Proof	81,555,678	26,314,130	1,227,075	794,267	8,307,127	117,432	14,620	7,624,223	5,383,159	292,189

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

	System Total (1)	M System GS Large Heat (11)	M System Tran Lev Svc (12)	M System OFS Small (13)	M System OFS Small - DR (14)	M System OFS Small - TD (15)	M System OFS Large (16)	M System Irr - Frozen (17)	M System Irr - TD (18)	M System Irr - T&T (19)	M System Irr - Incidental (20)	M System Lighting (21)	M System Special Cont (22)
Unit Cost Information													
Production Supply													
1 Demand (\$/kw-month)		6.5920	10.1760	9.2825	9.2363	6.6936	10.2772	3.5242	4.6890	5.8988	8.6595	7.1278	9.5726
2 Demand (\$/kwh)		0.0203	0.0240	0.0217	0.0216	0.0218	0.0198	0.0451	0.0401	0.0317	0.0307	0.0126	0.0198
3 Energy (\$/kwh)		0.0221	0.0223	0.0225	0.0225	0.0225	0.0221	0.0221	0.0226	0.0210	0.0215	0.0221	0.0218
4 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5													
6 External Transmission													
7 Demand (\$/kw-month)		0.3440	0.5285	0.4948	0.4926	0.3550	0.5482	0.1635	0.2332	0.2835	0.4841	0.3791	0.5183
8 Demand (\$/kwh)		0.0011	0.0012	0.0012	0.0012	0.0012	0.0011	0.0021	0.0020	0.0015	0.0017	0.0007	0.0011
9 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11													
12 Local Generation													
13 Demand (\$/kw-month)		0.7280	4.0797	2.4121	2.3872	1.7563	2.6433	1.9158	2.2163	3.1845	0.9782	1.8628	2.3426
14 Demand (\$/kwh)		0.0022	0.0096	0.0056	0.0056	0.0057	0.0051	0.0245	0.0189	0.0171	0.0035	0.0033	0.0048
15 Energy (\$/kwh)		0.0031	0.0031	0.0031	0.0031	0.0031	0.0031	0.0031	0.0031	0.0029	0.0030	0.0031	0.0028
16 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17													
18 MWE Transmission													
19 Demand (\$/kw-month)		0.9918	1.5235	1.4266	1.4201	1.0234	1.5804	0.4713	0.6721	0.8172	1.3957	1.0935	1.4941
20 Demand (\$/kwh)		0.0031	0.0036	0.0033	0.0033	0.0033	0.0030	0.0060	0.0057	0.0044	0.0049	0.0019	0.0031
21 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23													
24 Primary Distribution													
25 Demand (\$/kw-month)		2.9954	0.0017	3.5300	3.5141	2.5324	4.2074	2.8300	3.7316	6.0370	9.8627	6.5063	0.0016
26 Demand (\$/kwh)		0.0092	0.0000	0.0082	0.0082	0.0082	0.0081	0.0362	0.0319	0.0324	0.0350	0.0115	0.0000
27 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28 Customer (\$/month)		15.5061	17.1677	15.4435	15.4467	15.4417	15.4796	15.4461	15.4451	15.4511	15.4375	37.6100	1.6652
29													
30 Secondary Distribution													
31 Demand (\$/kw-month)		0.1996	0.0001	0.2353	0.2342	0.1688	0.2804	0.1886	0.2487	0.4023	0.6573	0.0004	0.0001
32 Demand (\$/kwh)		0.0006	0.0000	0.0005	0.0005	0.0005	0.0005	0.0024	0.0021	0.0022	0.0023	0.0000	0.0000
33 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34 Customer (\$/month)		2.3983	-0.3388	2.3875	2.3881	2.3872	2.3937	2.3880	2.3878	2.3888	15.4396	6.4626	-0.3406
35													
36 Onsite													
37 Demand (\$/kw-month)		-	-	-	-	-	-	-	-	-	-	-	-
38 Demand (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40 Customer (\$/month)		13.6884	81.2882	19.7687	20.0177	19.6971	21.0746	19.9711	19.9369	20.1576	19.3115	299376.4878	83.6336
41													
42 TOTAL SERVICE													
43 Demand (\$/kw-month)		11.8508	16.3097	17.3813	17.2845	12.5295	19.5369	9.0934	11.7910	16.6234	22.0375	16.9699	13.9293
44 Demand (\$/kwh)		0.0365	0.0384	0.0406	0.0405	0.0408	0.0376	0.1164	0.1008	0.0893	0.0781	0.0300	0.0288
45 Energy (\$/kwh)		0.0252	0.0254	0.0256	0.0256	0.0256	0.0251	0.0252	0.0257	0.0239	0.0244	0.0251	0.0246
46 Customer (\$/month)		31.5928	98.1170	37.5997	37.8525	37.5261	38.9479	37.8052	37.7697	37.9976	50.1886	299,420.5604	84.9582
47													
48 Billing Determinants													
49 Demand (kw-month) - Total	3,624,314	27,306	79,751	51,151	74,882	337	383,832	233,790	16,833	163,825	5,398	11,610	121,723
50 Demand Block 1 (Winter)		20,089	79,751		74,882		383,832	233,790					
51 Demand Block 2 (or Summer)			7,217										
52 Demand Block 3													
53 Energy (kwh-year) - Ann Tot	1,365,757,305	8,869,174	33,848,673	21,921,200	31,949,627	103,599	199,548,840	18,262,610	1,969,264	30,510,327	1,522,601	6,564,025	58,944,795
54 Energy Block 1		5,232,813	33,848,673	7,106,853	31,949,627	95,611	74,012,665	10,364,031	1,039,574	16,106,402	1,522,601	6,564,025	58,944,795
55 Energy Block 2		3,134,366		4,577,147			66,629,358	5,703,413	556,120	8,921,220			
56 Energy Block 3		501,995		10,237,200			58,906,818	2,195,166	212,090	3,896,169			
54 Energy Block 4						7,987			161,480	1,586,537			
55 Customer Meters	564,667	361	48	11,164	9,729	84	13,575	8,359	1,019	6,938	9,593	1	70
56													
57 Rev Requirements Proof	81,555,678	558,512	2,165,983	1,870,047	2,480,480	10,027	13,039,424	2,902,006	287,668	3,715,632	637,652	661,397	3,152,627

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

	System Total (1)	M System Resale (23)	W System Res - Reg (24)	W System Res - Demand (25)	W System GS Small (26)	W System Schools (27)	W System Large Power (28)	W System Oil Field (29)	W System Irrigation (30)	W System Lighting (31)	W System Resale (32)
Unit Cost Information											
Production Supply											
1 Demand (\$/kw-month)		-	11.1247	3.7643	12.0919	9.7903	4.5517	10.5898	12.0266	7.7648	-
2 Demand (\$/kwh)		0.0000	0.0263	0.0250	0.0385	0.0225	0.0128	0.0164	0.0600	0.0110	0.0000
3 Energy (\$/kwh)		0.0000	0.0236	0.0229	0.0229	0.0226	0.0225	0.0225	0.0269	0.0225	0.0000
4 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5											
External Transmission											
7 Demand (\$/kw-month)		0.0077	0.1503	0.0542	0.1720	0.1451	0.0670	0.1558	0.1135	0.1147	0.0047
8 Demand (\$/kwh)		0.0000	0.0004	0.0004	0.0005	0.0003	0.0002	0.0002	0.0006	0.0002	0.0000
9 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
11											
Local Generation											
13 Demand (\$/kw-month)		-	4.1135	1.1104	4.1483	3.4970	1.4002	3.2890	6.0961	2.3532	-
14 Demand (\$/kwh)		0.0000	0.0097	0.0074	0.0132	0.0080	0.0039	0.0051	0.0304	0.0033	0.0000
15 Energy (\$/kwh)		0.0003	0.0031	0.0030	0.0030	0.0030	0.0030	0.0030	0.0035	0.0030	0.0000
16 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17											
MWE Transmission											
19 Demand (\$/kw-month)		6.0096	1.8650	0.6734	2.1524	1.8162	0.8388	1.9499	1.4205	1.4336	3.7018
20 Demand (\$/kwh)		0.0118	0.0044	0.0045	0.0069	0.0042	0.0024	0.0030	0.0071	0.0020	0.0062
21 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22 Customer (\$/month)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
23											
Primary Distribution											
25 Demand (\$/kw-month)		0.0013	6.8933	2.3836	4.0254	5.5177	3.2007	5.1062	8.4627	7.9322	0.0014
26 Demand (\$/kwh)		0.0000	0.0163	0.0158	0.0128	0.0127	0.0090	0.0079	0.0422	0.0113	0.0000
27 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
28 Customer (\$/month)		0.0000	14.7744	14.7935	14.7533	14.7695	15.2052	14.7724	14.7529	0.0000	0.0000
29											
Secondary Distribution											
31 Demand (\$/kw-month)		-	0.4635	0.1603	0.2707	0.3710	0.2152	0.3433	0.5690	0.5334	-
32 Demand (\$/kwh)		0.0000	0.0011	0.0011	0.0009	0.0009	0.0006	0.0005	0.0028	0.0008	0.0000
33 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34 Customer (\$/month)		0.0000	2.2677	2.2710	2.2640	2.2668	2.3417	2.2673	2.2640	0.0000	0.0000
35											
Onsite											
37 Demand (\$/kw-month)		-	-	-	-	-	-	-	-	-	-
38 Demand (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
39 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40 Customer (\$/month)		0.0000	8.7353	10.2157	9.4412	10.2381	39.3282	20.7608	19.9401	0.0000	0.0000
41											
TOTAL SERVICE											
43 Demand (\$/kw-month)		6.0186	24.6102	8.1461	22.8607	21.1374	10.2738	21.4342	28.6884	20.1319	3.7079
44 Demand (\$/kwh)		0.0119	0.0581	0.0542	0.0728	0.0485	0.0289	0.0332	0.1431	0.0286	0.0063
45 Energy (\$/kwh)		0.0003	0.0267	0.0259	0.0259	0.0256	0.0255	0.0254	0.0304	0.0255	-
46 Customer (\$/month)		-	25.7773	27.2802	26.4585	27.2744	56.8751	37.8005	36.9570	-	-
47											
Billing Determinants											
49 Demand (kw-month) - Total	3,624,314	181,333	150,442	28,351	165,893	11,730	335,172	57,993	38,104	5,288	136,686
50 Demand Block 1 (Winter)				22,077	116,556		106,886	44,510	11,523		
51 Demand Block 2 (or Summer)				6,274	49,337		111,277	13,483	26,581		
52 Demand Block 3							117,009				
53 Energy (kwh-year) - Ann Tot	1,365,757,305	92,030,487	63,670,162	4,264,467	52,101,939	5,107,940	119,055,107	37,476,987	7,638,517	3,725,138	81,064,116
54 Energy Block 1		92,030,487	45,218,549	4,264,467	35,460,580	3,512,730	18,251,148	32,027,833	6,874,665	3,725,138	81,064,116
55 Energy Block 2			18,451,613			1,595,210	34,037,855		763,852		
56 Energy Block 3							24,263,431				
54 Energy Block 4					16,641,359		42,502,673	5,449,154			
55 Customer Meters	564,667	1	77,005	2,421	28,293	504	366	2,870	3,706	1	0
56											
57 Rev Requirements Proof	81,555,678	1,118,179	7,384,623	407,568	5,889,361	392,379	6,499,113	2,304,375	1,462,187	201,286	506,816

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

	System Total (1)	M System Regular Res (2)	M System All Elec Res (3)	M System Annual Svc (4)	M System GS Small (5)	M System GS Small - DR (6)	M System GS Small - TD (7)	M System GS Medium (8)	M System GS Large (9)	M System GS Large - TOD (10)	M System GS Large Heat (11)
1 PROPOSED UNBUNDLED RATES											
2 Production and External Transmission											
3 Demand - \$/kW-mo. (Block 1 or off)		0.00	0.00	0.00	0.00	6.04		6.19	6.58	3.40	3.29
4 Demand - \$/kW-mo. (Block 2)		0.00	0.00	0.00	0.00	0.00					
5 Demand - \$/kW-mo. (Block 3)		0.00	0.00	0.00	0.00	0.00					
6 Demand - \$/kW-mo. (On or Summer)		0.00	0.00	0.00	0.00	0.00					6.58
7 Demand - \$/kWh (Unitized)		0.030216	0.029210	0.037026	0.029072	0.005768	0.029072	0.002996	0.001157	0.022856	0.001068
8 Energy Off - \$/kWh (Block 1)		0.022684	0.022210	0.022209	0.021911	0.021910	0.008910	0.022140	0.021959	0.019194	0.029620
9 Energy Off - \$/kWh (Block 2)											
10 Energy Off - \$/kWh (Block 3)											
11 Energy Off - \$/kWh (Block 4) or On Peak							0.242310			0.242332	
12 Revenue Recovery	57,507,335	11,687,492	592,586	78,979	3,910,118	66,654	8,139	4,755,861	3,578,954	204,757	385,746
15 Local Generation											
16 Demand - \$/kWh (Unitized)		0.009617	0.006447	0.007221	0.008375	0.008263	0.005695	0.008496	0.006181	0.007987	0.002241
17 Energy Off - \$/kWh		0.003138	0.003072	0.003072	0.003030	0.003030	0.003030	0.003062	0.003037	0.003062	0.003062
18 Revenue Recovery	13,086,947	2,817,868	109,698	13,724	874,765	14,832	1,392	1,055,123	731,345	33,342	47,034
20 Midwest Energy Transmission											
21 Demand - \$/kWh (Unitized)		0.003212	0.003212	0.002914	0.002914	0.002914	0.002914	0.003261	0.002594	0.002594	0.002594
22 Revenue Recovery	3,433,316	709,641	37,016	3,885	223,489	3,827	465	297,689	205,814	7,828	23,007
24 Distribution											
25 Customer - \$/meter/month		15.00	15.00	15.00	16.00	20.00	20.00	30.00	60.00	60.00	60.00
26 Energy (unitized demand) - \$/kWh Block 1		0.023133	0.018849	0.022858	0.029998	0.024115	0.026379	0.029045	0.029072	0.009808	0.024415
27 Energy (unitized demand) - \$/kWh Block 2		0.018133	0.005849	0.000000	0.017698	0.000000		0.021045	0.023472	0.009808	0.018815
28 Energy (unitized demand) - \$/kWh Block 3		0.012133	0.005849	0.000000	0.010698	0.000000		0.010045	0.011472	0.009808	0.006815
29 Energy (unitized demand) - \$/kWh Block 4		0.000000	0.000000	0.000000	0.000000	0.000000	0.025379			0.029569	
30 Revenue Recovery	30,854,501	8,280,630	298,388	437,277	2,778,011	40,852	5,878	2,560,619	1,972,193	38,545	211,813
32 TOTAL PROPOSED RATES											
33 Customer Charge		15.00	15.00	15.00	16.00	20.00	20.00	30.00	60.00	60.00	60.00
34 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	6.04	0.00	6.19	6.58	3.40	3.29
35 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.58
38											
39 Energy Charge - Block 1		0.092000	0.083000	0.095300	0.095300	0.066000	0.076000	0.069000	0.064000	0.065500	0.063000
40 Energy Charge - Block 2		0.087000	0.070000		0.083000	0.000000	0.000000	0.061000	0.058400	0.065500	0.057400
41 Energy Charge - Block 3		0.081000	0.070000		0.076000	0.000000	0.000000	0.050000	0.046400	0.065500	0.045400
42 Energy Charge - Block 4 or Peak (for TOU rates)							0.308400			0.308400	
43											
44	104,882,099	23,495,631	1,037,688	533,864	7,786,384	126,166	15,874	8,669,292	6,488,305	284,473	667,600
45 Rate Revenue at Proposed Rates	104,882,099	23,495,631	1,037,688	533,864	7,786,384	126,166	15,874	8,669,292	6,488,305	284,473	667,600
46 Other Utility Revenue	2,974,460	369,414	13,555	34,103	118,154	835	139	26,167	12,434	762	1,755
47 Total Proposed Revenue	107,856,559	23,865,045	1,051,243	567,967	7,904,538	127,001	16,012	8,695,459	6,500,739	285,235	669,355
48 Expenses	(89,572,157)	(21,054,073)	(1,002,596)	(536,951)	(6,740,183)	(98,815)	(12,326)	(6,548,284)	(4,719,288)	(258,849)	(500,654)
49 Net Income at Proposed Rates	18,284,402	2,810,971	48,647	31,006	1,164,355	28,185	3,687	2,147,174	1,781,450	26,386	168,701
50 Rate Base	240,882,886	69,294,247	2,957,215	3,389,662	20,642,410	245,243	30,223	14,174,058	8,745,610	439,216	762,192
51 Return on Rate Base at Proposed Rates	7.5906%	4.06%	1.65%	0.91%	5.64%	11.49%	12.20%	15.15%	20.37%	6.01%	22.13%
52											
53 Total Proposed Revenue	107,856,559	23,865,045	1,051,243	567,967	7,904,538	127,001	16,012	8,695,459	6,500,739	285,235	669,355
54 Current Proforma Revenue	97,828,457	20,473,303	895,242	436,251	7,330,779	114,516	15,258	8,035,764	6,397,402	245,139	654,809
55 Revenue Increase	10,028,101	3,391,742	156,001	131,716	573,759	12,484	754	659,695	103,337	40,096	14,546
56 Percent Increase in Allocated Revenue	10.25%	16.57%	17.43%	30.19%	7.83%	10.90%	4.94%	8.21%	1.62%	16.36%	2.22%
57											
58 Average Cents per kWh (Proposed)		0.1063	0.0900	0.4004	0.1015	0.0961	0.0995	0.0950	0.0818	0.0943	0.0753
59 Adj. Tes year, current base rates		0.0910	0.0765	0.3016	0.0940	0.0866	0.0948	0.0877	0.0805	0.0810	0.0736
60 Proposed Increase Percentage		16.87%	17.69%	32.75%	7.95%	10.98%	4.99%	8.24%	1.62%	16.41%	2.23%

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

	System Total (1)	M System Tran Lev Svc (12)	M System OFS Small (13)	M System OFS Small - DR (14)	M System OFS Small - TD (15)	M System OFS Large (16)	M System Irr - Frozen (17)	M System Irr - TD (18)	M System Irr - T&T (19)	M System Irr - Incidental (20)	M System Lighting (21)	M System Special Cont (22)
PROPOSED UNBUNDLED RATES												
Production and External Transmission												
Demand - \$/kW-mo. (Block 1 or off)		10.70	0.00	6.04	0.0000	6.50	3.32			0.00	0.00	0.00
Demand - \$/kW-mo. (Block 2)			0.00	0.00						0.00	0.00	0.00
Demand - \$/kW-mo. (Block 3)			0.00	0.00						0.00	0.00	0.00
Demand - \$/kW-mo. (On or Summer)			0.00	0.00						0.00	0.00	0.00
Demand - \$/kWh (Unitized)		0.000000	0.029072	0.005768	0.029072	0.008329	0.004721	0.030293	0.030293	0.037026	0.013278	0.020838
Energy Off - \$/kWh (Block 1)		0.025573	0.021911	0.021910	0.008910	0.022064	0.022130	0.022621	0.022621	0.022209	0.022077	0.021770
Energy Off - \$/kWh (Block 2)								0.022621	0.022621	0.022209		
Energy Off - \$/kWh (Block 3)								0.022621	0.022621	0.022209		
Energy Off - \$/kWh (Block 4) or On Peak					0.242310			0.242310	0.242310	0.022209		
Revenue Recovery	57,507,335	1,719,304	1,117,602	1,336,908	5,799	8,558,009	1,266,307	139,676	1,962,957	90,192	232,070	2,511,503
Local Generation												
Demand - \$/kWh (Unitized)		0.009612	0.008375	0.008263	0.005695	0.005084	0.024525	0.017144	0.017144	0.007221	0.003295	0.004837
Energy Off - \$/kWh		0.003089	0.003030	0.003030	0.003030	0.003052	0.003061	0.003129	0.003129	0.003072	0.003053	0.002849
Revenue Recovery	13,086,947	429,921	250,028	360,809	904	1,623,537	503,780	39,923	618,538	15,672	41,669	453,104
Midwest Energy Transmission												
Demand - \$/kWh (Unitized)		0.002726	0.002914	0.002914	0.002914	0.002354	0.003819	0.003819	0.003819	0.003819	0.001463	0.002345
Revenue Recovery	3,433,316	92,271	63,878	93,101	302	469,738	69,745	7,521	116,519	5,815	9,603	138,226
Distribution												
Customer - \$/meter/month		700.00	16.00	20.00	20.00	30.00	15.00	20.00	20.00	15.00	28,683.01	1,284.11
Energy (unitized demand) - \$/kWh Block 1		0.000000	0.029998	0.024115	0.026379	0.025117	0.033745	0.020994	0.020994	0.021953	0.100000	0.000000
Energy (unitized demand) - \$/kWh Block 2		0.000000	0.017698	0.000000		0.021117	0.022745	0.006304	0.006304			
Energy (unitized demand) - \$/kWh Block 3		0.000000	0.010698	0.000000		0.017117	0.018745	0.006304	0.006304			
Energy (unitized demand) - \$/kWh Block 4			0.000000	0.000000	0.025379			0.011705	0.011705			
Revenue Recovery	30,854,501	33,600	582,339	965,045	4,405	4,681,546	645,992	48,938	576,269	177,321	685,086	89,887
TOTAL PROPOSED RATES												
Customer Charge		700.00	16.00	20.00	20.00	30.00	15.00	20.00	20.00	15.00	28,683.01	1,284.11
Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		10.70	0.00	6.04	0.00	6.50	3.32	0.00	0.00	0.00	0.00	0.00
Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Energy Charge - Block 1		0.041000	0.095300	0.066000	0.076000	0.066000	0.092000	0.098000	0.098000	0.095300	0.143166	0.052640
Energy Charge - Block 2		0.041000	0.083000	0.000000	0.000000	0.062000	0.081000	0.083310	0.083310			
Energy Charge - Block 3		0.041000	0.076000	0.000000	0.000000	0.058000	0.077000	0.083310	0.083310			
Energy Charge - Block 4 or Peak (for TOU rates)					0.308400			0.308400	0.308400			
	104,882,099	2,275,096	2,013,848	2,755,863	11,410	15,332,830	2,485,824	236,058	3,274,284	289,000	968,428	3,192,719
Rate Revenue at Proposed Rates	104,882,099	2,275,096	2,013,848	2,755,863	11,410	15,332,830	2,485,824	236,058	3,274,284	289,000	968,428	3,192,719
Other Utility Revenue	2,974,460	3,104	20,626	19,246	149	40,978	17,677	2,060	16,635	16,188	10,515	4,519
Total Proposed Revenue	107,856,559	2,278,200	2,034,473	2,775,109	11,559	15,373,808	2,503,501	238,118	3,290,919	305,188	978,943	3,197,238
Expenses	(89,572,157)	(1,936,641)	(1,600,248)	(2,147,843)	(8,460)	(11,483,771)	(2,291,953)	(230,170)	(2,946,770)	(520,912)	(474,853)	(2,920,162)
Net Income at Proposed Rates	18,284,402	341,559	434,225	627,267	3,099	3,890,037	211,548	7,948	344,149	(215,724)	504,089	277,076
Rate Base	240,882,886	3,021,274	3,554,246	4,382,059	20,641	20,493,664	8,036,633	757,461	10,128,730	1,537,893	2,457,467	3,062,418
Return on Rate Base at Proposed Rates	7.5906%	11.31%	12.22%	14.31%	15.01%	18.98%	2.63%	1.05%	3.40%	-14.03%	20.51%	9.05%
Total Proposed Revenue	107,856,559	2,278,200	2,034,473	2,775,109	11,559	15,373,808	2,503,501	238,118	3,290,919	305,188	978,943	3,197,238
Current Proforma Revenue	97,828,457	2,190,279	1,985,908	2,551,915	11,110	15,211,209	2,067,923	223,727	2,620,436	258,987	978,943	3,179,624
Revenue Increase	10,028,101	87,921	48,565	223,194	449	162,599	435,578	14,390	670,482	46,201	(0)	17,613
Percent Increase in Allocated Revenue	10.25%	4.01%	2.45%	8.75%	4.04%	1.07%	21.06%	6.43%	25.59%	17.84%	0.00%	0.55%
Average Cents per kWh (Proposed)		0.0672	0.0919	0.0863	0.1101	0.0768	0.1361	0.1199	0.1073	0.1898	0.1475	0.0542
Adj. Tes year, current base rates		0.0646	0.0897	0.0793	0.1058	0.0760	0.1123	0.1126	0.0853	0.1595	0.1475	0.0539
Proposed Increase Percentage		4.02%	2.47%	8.81%	4.09%	1.07%	21.25%	6.49%	25.75%	19.03%	0.00%	0.55%

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED DECEMBER 31, 2001

	System Total (1)	M System Resale (23)	W System Res - Reg (24)	W System Res - Demand (25)	W System GS Small (26)	W System Schools (27)	W System Large Power (28)	W System Oil Field (29)	W System Irrigation (30)	W System Lighting (31)	W System Resale (32)
1 PROPOSED UNBUNDLED RATES											
2											
3 Production and External Transmission											
4 Demand - \$/kW-mo. (Block 1 or off)		0.00	0.00	1.91	4.00	0.00	5.09	4.30	7.00	0.00	0.00
5 Demand - \$/kW-mo. (Block 2)		0.00	0.00	0.00	0.00	0.00	4.58	0.00	0.00	0.00	0.00
6 Demand - \$/kW-mo. (Block 3)		0.00	0.00	0.00	0.00	0.00	4.07	0.00	0.00	0.00	0.00
7 Demand - \$/kW-mo. (On or Summer)		0.00	0.00	4.77	8.00	0.00		0.00	0.00	0.00	0.00
8 Demand - \$/kWh (Unitized)		0.000000	0.026641	0.008479	0.000000	0.022816	0.011500	0.011523	0.026000	0.011186	0.000000
9 Energy Off - \$/kWh (Block 1)		0.000000	0.023559	0.022915	0.034000	0.022612		0.020000	0.001000	0.022497	0.000000
10 Energy Off - \$/kWh (Block 2)							0.015000				
11 Energy Off - \$/kWh (Block 3)							0.010000				
12 Energy Off - \$/kWh (Block 4) or On Peak					0.068000		0.005000	0.026356	0.026000		
13 Revenue Recovery	57,507,335	-	3,196,206	205,978	3,198,190	232,044	4,229,691	1,465,304	644,835	125,475	-
14											
15 Local Generation											
16 Demand - \$/kWh (Unitized)		0.000000	0.009719	0.007382	0.013000	0.008031	0.003942	0.005090	0.010000	0.003341	0.000000
17 Energy Off - \$/kWh		0.000000	0.003098	0.003013	0.003000	0.002973	0.002962	0.002954	0.010000	0.002958	0.000000
18 Revenue Recovery	13,086,947	-	816,094	44,332	833,631	56,207	821,976	301,466	152,770	23,463	-
19											
20 Midwest Energy Transmission											
21 Demand - \$/kWh (Unitized)		0.000000	0.003332	0.003332	0.004000	0.003156	0.001792	0.004091	0.004000	0.001565	0.000000
22 Revenue Recovery	3,433,316	-	212,149	14,209	208,408	16,121	213,347	153,318	30,554	5,830	-
23											
24 Distribution											
25 Customer - \$/meter/month		0.00	12.00	12.00	12.00	20.00	60.00	20.00	15.00	3,550.00	0.00
26 Energy (unitized demand) - \$/kWh Block 1		0.000000	0.013651	0.006575	0.004978	0.016412	0.018004	0.012342	0.001000	0.065000	0.000000
27 Energy (unitized demand) - \$/kWh Block 2						0.013012	0.018004				
28 Energy (unitized demand) - \$/kWh Block 3							0.018004				
29 Energy (unitized demand) - \$/kWh Block 4			0.019651		0.004978		0.018004	0.030179	0.001000		
30 Revenue Recovery	30,854,501	0	1,903,931	57,091	598,879	88,488	2,165,428	617,138	63,229	245,684	0
31											
32 TOTAL PROPOSED RATES											
33 Customer Charge			12.00	12.00	12.00	20.00	60.00	20.00	15.00	3,550.00	
34 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo.			0.00	1.91	4.00	0.00	5.09	4.30	7.00	0.00	
35 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo.			0.00	0.00	0.00	0.00	4.58	0.00	0.00	0.00	
36 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo.			0.00	0.00	0.00	0.00	4.07	0.00	0.00	0.00	
37 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo			0.00	4.77	8.00	0.00		0.00	0.00	0.00	
38											
39 Energy Charge - Block 1			0.080000	0.051697	0.058978	0.076000	0.058200	0.056000	0.052000	0.106547	
40 Energy Charge - Block 2						0.072600	0.053200				
41 Energy Charge - Block 3							0.048200				
42 Energy Charge - Block 4 or Peak (for TOU rates)			0.086000		0.092978		0.043200	0.080194	0.077000		
43											
44	104,882,099	-	6,128,379	321,610	4,839,109	392,860	7,430,442	2,537,226	891,388	400,452	-
45 Rate Revenue at Proposed Rates	104,882,099	-	6,128,379	321,610	4,839,109	392,860	7,430,442	2,537,226	891,388	400,452	-
46 Other Utility Revenue	2,974,460	1,403,527	103,779	3,565	45,260	1,315	9,781	7,379	7,424	4,352	659,064
47 Total Proposed Revenue	107,856,559	1,403,527	6,232,159	325,174	4,884,369	394,175	7,440,223	2,544,605	898,811	404,803	659,064
48 Expenses	(89,572,157)	(663,267)	(5,877,140)	(336,656)	(4,882,127)	(333,631)	(5,728,390)	(2,019,311)	(1,165,221)	(240,856)	(291,745)
49 Net Income at Proposed Rates	18,284,402	740,260	355,019	(11,482)	2,242	60,544	1,711,833	525,294	(266,410)	163,947	367,319
50 Rate Base	240,882,886	6,093,611	19,859,089	934,168	13,268,972	773,922	10,153,239	3,755,334	3,912,132	1,111,645	2,888,212
51 Return on Rate Base at Proposed Rates	7.5906%	12.15%	1.79%	-1.23%	0.02%	7.82%	16.86%	13.99%	-6.81%	14.75%	12.72%
52											
53 Total Proposed Revenue	107,856,559	1,403,527	6,232,159	325,174	4,884,369	394,175	7,440,223	2,544,605	898,811	404,803	659,064
54 Current Proforma Revenue	97,828,457	1,403,527	5,246,631	271,044	3,949,343	330,136	6,803,309	2,103,985	778,091	404,802	659,064
55 Revenue Increase	10,028,101	-	985,528	54,130	935,026	64,039	636,915	440,620	120,720	1	-
56 Percent Increase in Allocated Revenue	10.25%	0.00%	18.78%	19.97%	23.68%	19.40%	9.36%	20.94%	15.51%	0.00%	0.00%
57											
58 Average Cents per kWh (Proposed)			0.0963	0.0754	0.0929	0.0769	0.0624	0.0677	0.1167	0.1075	
59 Adj. Tes year, current base rates			0.0808	0.0627	0.0749	0.0644	0.0571	0.0559	0.1009	0.1075	
60 Proposed Increase Percentage			19.16%	20.24%	23.95%	19.48%	9.38%	21.02%	15.66%	0.00%	

MIDWEST ENERGY, INC.
ENERGY COST ADJUSTMENT AND BASE REVENUES
TEST YEAR ENDED JUNE 30, 2007

AS BOOKED

	Actual kWh <u>Sold</u>	Revenues from <u>ECA</u>	Revenues from Base <u>Rates</u>	Actual Total <u>Revenue</u>
1 Electric System				
2				
3 Residential				
4 Regular Residential - M System	225,214,357	\$1,468,071	\$18,533,040	\$20,001,111
5 Total Electric - M System	11,511,155	\$55,772	\$821,408	\$877,180
6 Regular Residential - W System	66,421,743	\$428,501	\$4,688,059	\$5,116,560
7 Peak Management - W System	4,331,443	\$22,539	\$243,573	\$266,112
8 Total Residential	307,478,699	\$1,974,884	\$24,286,080	\$26,260,963
9				
10 Commercial & Industrial				
11 Annual Service - M System	1,335,601	\$7,130	\$447,424	\$454,554
12 General Service (Small) - M System	77,356,872	\$468,335	\$6,659,535	\$7,127,870
13 General Service (Medium) - M System	n/a	n/a	n/a	n/a
14 General Service (Large) - M System	179,156,058	\$1,137,942	\$13,607,483	\$14,745,425
15 Special Contracts (Small) - M System	0	\$0	\$0	\$0
16 Transmission Level Service - M System	34,150,816	\$222,192	\$1,881,915	\$2,104,107
17 Special Contracts (Large)- M System	58,483,156	\$340,090	\$2,663,740	\$3,003,831
18 General Service (Small) - W System	53,015,887	\$340,339	\$3,450,120	\$3,790,459
19 General Service (Large) - W System	119,308,780	\$709,438	\$5,845,844	\$6,555,282
20 Public Schools - W System	5,137,003	\$33,356	\$285,895	\$319,251
21 Total Commercial & Industrial	527,944,173	\$3,258,822	\$34,841,956	\$38,100,778
22				
23 Oil Field				
24 Small Oil - M System	54,829,640	\$335,781	\$4,037,853	\$4,373,633
25 Large Oil - M System	198,877,678	\$1,205,447	\$13,509,639	\$14,715,086
26 Oil - W System	37,456,423	\$224,071	\$1,809,631	\$2,033,702
27 Total Oil Field	291,163,740	\$1,765,299	\$19,357,123	\$21,122,422
28				
29 Irrigation				
30 Incidental Irrigation - M System	1,476,827	\$5,856	\$165,257	\$171,113
31 Irrigation Frozen - M System	18,251,954	\$174,538	\$1,811,738	\$1,986,276
32 Irrigation TD - M System	2,011,804	\$20,175	\$194,576	\$214,751
33 Irrigation T&T - M System	28,912,475	\$286,307	\$2,236,252	\$2,522,559
34 Irrigation - W System	9,121,619	\$89,119	\$657,502	\$746,621
35 Total Irrigation	59,774,680	\$575,994	\$5,065,326	\$5,641,320
36				
37 Lighting				
38 M System	6,543,264	\$39,991	\$912,493	\$952,484
39 W System	3,726,521	\$22,712	\$371,146	\$393,858
40 Total Lighting	10,269,785	\$62,703	\$1,283,639	\$1,346,342
41				
42 Wholesale				
43 M System	92,790,487	\$0	\$3,797,555	\$3,797,555
44 W System	81,064,116	\$0	\$2,993,979	\$2,993,979
45 Total Wholesale	173,854,603	\$0	\$6,791,534	\$6,791,534
46				
47 Interdepartmental				
48 M System	102,104	\$0	\$15,395	\$15,395
49 W System	0	\$0	\$3,251	\$3,251
50 Total Interdepartmental	102,104	\$0	\$18,646	\$18,646
51				
52 Total Electric Sales Revenue	1,370,587,783	\$7,637,701	\$91,644,303	\$99,282,004

MIDWEST ENERGY, INC.
ENERGY COST ADJUSTMENT AND BASE REVENUES
TEST YEAR ENDED JUNE 30, 2007

AS ADJUSTED

	Adjusted kWh <u>Sold</u>	Estimated Revenues from <u>ECA</u>	Revenues from Base <u>Rates</u>	Adjusted Total <u>Revenue</u>
1 Electric System				
2				
3 Residential				
4 Regular Residential - M System	220,934,221	\$1,475,615	\$18,628,274	\$20,103,889
5 Total Electric - M System	11,524,329	\$56,059	\$825,628	\$881,687
6 Regular Residential - W System	63,670,162	\$430,702	\$4,712,149	\$5,142,852
7 Peak Management - W System	4,264,467	\$22,655	\$244,824	\$267,479
8 Total Residential	<u>300,393,179</u>	<u>\$1,985,032</u>	<u>\$24,410,876</u>	<u>\$26,395,908</u>
9				
10 Commercial & Industrial				
11 Annual Service - M System	1,333,302	\$6,308	\$395,840	\$402,148
12 General Service (Small) - M System	78,167,884	\$482,367	\$6,859,059	\$7,341,426
13 General Service (Medium) - M System	91,287,761	\$0	\$8,009,597	\$8,009,597
14 General Service (Large) - M System	91,229,387	\$562,001	\$6,720,398	\$7,282,399
15 Special Contracts (Small) - M System	0	\$0	\$0	\$0
16 Transmission Level Service - M System	33,848,673	\$230,964	\$1,956,210	\$2,187,174
17 Special Contracts (Large) - M System	58,944,795	\$359,482	\$2,815,624	\$3,175,106
18 General Service (Small) - W System	52,101,939	\$350,541	\$3,553,542	\$3,904,083
19 General Service (Large) - W System	119,055,107	\$735,221	\$6,058,306	\$6,793,528
20 Public Schools - W System	5,107,940	\$34,356	\$294,465	\$328,821
21 Total Commercial & Industrial	<u>531,076,788</u>	<u>\$2,761,240</u>	<u>\$36,663,041</u>	<u>\$39,424,281</u>
22				
23 Oil Field				
24 Small Oil - M System	53,974,426	\$346,167	\$4,162,746	\$4,508,912
25 Large Oil - M System	199,548,840	\$1,242,732	\$13,927,499	\$15,170,231
26 Oil - W System	37,476,987	\$231,002	\$1,865,604	\$2,096,606
27 Total Oil Field	<u>291,000,253</u>	<u>\$1,819,901</u>	<u>\$19,955,849</u>	<u>\$21,775,749</u>
28				
29 Irrigation				
30 Incidental Irrigation - M System	1,522,601	\$8,309	\$234,490	\$242,799
31 Irrigation Frozen - M System	18,262,610	\$180,159	\$1,870,087	\$2,050,246
32 Irrigation TD - M System	1,969,264	\$20,824	\$200,843	\$221,667
33 Irrigation T&T - M System	30,510,327	\$295,527	\$2,308,274	\$2,603,801
34 Irrigation - W System	7,638,517	\$91,990	\$678,678	\$770,667
35 Total Irrigation	<u>59,903,319</u>	<u>\$596,810</u>	<u>\$5,292,371</u>	<u>\$5,889,181</u>
36				
37 Lighting				
38 M System	6,564,025	\$40,660	\$927,768	\$968,428
39 W System	3,725,138	\$23,092	\$377,359	\$400,451
40 Total Lighting	<u>10,289,163</u>	<u>\$63,752</u>	<u>\$1,305,127</u>	<u>\$1,368,879</u>
41				
42 Wholesale				
43 M System	92,030,487	\$0	\$0	\$0
44 W System	81,064,116	\$0	\$0	\$0
45 Total Wholesale	<u>173,094,603</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
46				
47 Interdepartmental	103,274	\$0	\$0	\$0
48				
49 Total Electric Sales Revenue	<u><u>1,365,860,579</u></u>	<u><u>\$7,226,734</u></u>	<u><u>\$87,627,264</u></u>	<u><u>\$94,853,998</u></u>
50				
51 Other Revenue				<u><u>\$2,974,460</u></u>

MIDWEST ENERGY, INC.
ENERGY COST ADJUSTMENT AND BASE REVENUES
TEST YEAR ENDED JUNE 30, 2007

AS PROPOSED

	Proposed kWh <u>Sold</u>	Revenues from <u>ECA</u>	Revenues from Base <u>Rates</u>	Proposed Total <u>Revenue</u>
1 Electric System				
2				
3 Residential				
4 Regular Residential - M System	220,934,221	\$0	\$23,495,631	\$23,495,631
5 Total Electric - M System	11,524,329	\$0	\$1,037,688	\$1,037,688
6 Regular Residential - W System	63,670,162	\$0	\$6,128,379	\$6,128,379
7 Peak Management - W System	4,264,467	\$0	\$321,610	\$321,610
8 Total Residential	300,393,179	\$0	\$30,983,308	\$30,983,308
9				
10 Commercial & Industrial				
11 Annual Service - M System	1,333,302	\$0	\$533,864	\$533,864
12 General Service (Small) - M System	78,167,884	\$0	\$7,928,423	\$7,928,423
13 General Service (Medium) - M System	91,287,761	\$0	\$8,669,292	\$8,669,292
14 General Service (Large) - M System	91,229,387	\$0	\$7,440,378	\$7,440,378
15 Special Contracts - M System	0	\$0	\$0	\$0
16 Transmission Level Service - M System	33,848,673	\$0	\$2,275,096	\$2,275,096
17 Special Contracts - M System	58,944,795	\$0	\$3,192,719	\$3,192,719
18 General Service (Small) - W System	52,101,939	\$0	\$4,839,109	\$4,839,109
19 General Service (Large) - W System	119,055,107	\$0	\$7,430,442	\$7,430,442
20 Public Schools - W System	5,107,940	\$0	\$392,860	\$392,860
21 Total Commercial & Industrial	531,076,788	\$0	\$42,702,182	\$42,702,182
22				
23 Oil Field				
24 Small Oil - M System	53,974,426	\$0	\$4,781,121	\$4,781,121
25 Large Oil - M System	199,548,840	\$0	\$15,332,830	\$15,332,830
26 Oil - W System	37,476,987	\$0	\$2,537,226	\$2,537,226
27 Total Oil Field	291,000,253	\$0	\$22,651,176	\$22,651,176
28				
29 Irrigation				
30 Incidental Irrigation - M System	1,522,601	\$0	\$289,000	\$289,000
31 Irrigation Frozen - M System	18,262,610	\$0	\$2,485,824	\$2,485,824
32 Irrigation TD - M System	1,969,264	\$0	\$236,058	\$236,058
33 Irrigation T&T - M System	30,510,327	\$0	\$3,274,284	\$3,274,284
34 Irrigation - W System	7,638,517	\$0	\$891,388	\$891,388
35 Total Irrigation	59,903,319	\$0	\$7,176,552	\$7,176,552
36				
37 Lighting				
38 M System	6,564,025	\$0	\$968,428	\$968,428
39 W System	3,725,138	\$0	\$400,452	\$400,452
40 Total Lighting	10,289,163	\$0	\$1,368,880	\$1,368,880
41				
42 Wholesale				
43 M System	92,030,487	\$0	\$0	\$0
44 W System	81,064,116	\$0	\$0	\$0
45 Total Wholesale	173,094,603	\$0	\$0	\$0
46				
47 Interdepartmental	103,274	\$0	\$0	\$0
48				
49 Total Electric Sales Revenue	1,365,860,579	\$0	\$104,882,099	\$104,882,099
50				
51 Other Revenue				\$2,974,460

MIDWEST ENERGY, INC.
 ADJUSTED AND PROPOSED REVENUES BY RATE CLASS
 TEST YEAR ENDED JUNE 30, 2007

	Average Number of Customers	Adjusted kWh Sales (kWh)	Adjusted Test Year Data				Proposed Test Year Data				Increase		
			ECA Revenue (\$)	Base Rate Revenue (\$)	Total Revenue (\$)	Revenue Per kWh (\$/kWh)	ECA Revenue (\$)	Base Rate Revenue (\$)	Total Revenue (\$)	Revenue Per kWh (\$/kWh)	Revenue Increase (\$)	Percent Increase (%)	Revenue Per kWh Increase (\$/kWh)
1 M-System													
2													
3 Residential													
4 Regular Residential	21,984	220,934,221	\$1,475,615	\$18,628,274	\$20,103,889	\$0.091	\$0	\$23,495,631	\$23,495,631	\$0.106	\$3,391,742	16.87%	\$0.015
5 Total Electric	781	11,524,329	\$56,059	\$825,628	\$881,687	\$0.077	\$0	\$1,037,688	\$1,037,688	\$0.090	\$156,001	17.69%	\$0.014
6 Total Residential	22,765	232,458,550	\$1,531,674	\$19,453,902	\$20,985,576	\$0.090	\$0	\$24,533,319	\$24,533,319	\$0.106	\$3,547,743	16.91%	\$0.015
7													
8 Commercial & Industrial													
9 Annual Service	2,260	1,333,302	\$6,308	\$395,840	\$402,148	\$0.302	\$0	\$533,864	\$533,864	\$0.400	\$131,716	32.75%	\$0.099
10 General Service (Small)	6,673	78,167,884	\$482,367	\$6,859,059	\$7,341,426	\$0.094	\$0	\$7,928,423	\$7,928,423	\$0.101	\$586,997	8.00%	\$0.008
11 General Service (Medium)	597	91,287,761	\$0	\$8,009,597	\$8,009,597	\$0.088	\$0	\$8,669,292	\$8,669,292	\$0.095	\$659,695	8.24%	\$0.007
12 General Service (Large)	115	91,229,387	\$562,001	\$6,720,398	\$7,282,399	\$0.080	\$0	\$7,440,378	\$7,440,378	\$0.082	\$157,979	2.17%	\$0.002
13 Special Contracts (Small)	0	0	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
14 Transmission Level Service	4	33,848,673	\$230,964	\$1,956,210	\$2,187,174	\$0.065	\$0	\$2,275,096	\$2,275,096	\$0.067	\$87,921	4.02%	\$0.003
15 Special Contracts (Large)	6	58,944,795	\$359,482	\$2,815,624	\$3,175,106	\$0.054	\$0	\$3,192,719	\$3,192,719	\$0.054	\$17,613	0.55%	\$0.000
16 Total Commercial & Industrial	9,654	354,811,802	\$1,641,122	\$26,756,728	\$28,397,850	\$0.080	\$0	\$30,039,772	\$30,039,772	\$0.085	\$1,641,922	5.78%	\$0.005
17													
18 Oil Field													
19 Small Oil Field	1,748	53,974,426	\$346,167	\$4,162,746	\$4,508,912	\$0.084	\$0	\$4,781,121	\$4,781,121	\$0.089	\$272,209	6.04%	\$0.005
20 Large Oil Field	1,131	199,548,840	\$1,242,732	\$13,927,499	\$15,170,231	\$0.076	\$0	\$15,332,830	\$15,332,830	\$0.077	\$162,599	1.07%	\$0.001
21 Total Oil Field	2,879	253,523,266	\$1,588,899	\$18,090,245	\$19,679,143	\$0.078	\$0	\$20,113,951	\$20,113,951	\$0.079	\$434,807	2.21%	\$0.002
22													
23 Irrigation													
24 Incidental Irrigation - M System	799	1,522,601	\$8,309	\$234,490	\$242,799	\$0.159	\$0	\$289,000	\$289,000	\$0.190	\$46,201	19.03%	\$0.030
25 Irrigation Frozen - M System	697	18,262,610	\$180,159	\$1,870,087	\$2,050,246	\$0.112	\$0	\$2,485,824	\$2,485,824	\$0.136	\$435,578	21.25%	\$0.024
26 Irrigation TD - M System	85	1,969,264	\$20,824	\$200,843	\$221,667	\$0.113	\$0	\$236,058	\$236,058	\$0.120	\$14,390	6.49%	\$0.007
27 Irrigation T&T - M System	578	30,510,327	\$295,527	\$2,308,274	\$2,603,801	\$0.085	\$0	\$3,274,284	\$3,274,284	\$0.107	\$670,482	25.75%	\$0.022
28 Total Irrigation	2,159	52,264,802	\$504,820	\$4,613,693	\$5,118,514	\$0.098	\$0	\$6,285,165	\$6,285,165	\$0.120	\$1,166,651	22.79%	\$0.022
29													
30 Lighting	0	6,564,025	\$40,660	\$927,768	\$968,428	\$0.148	\$0	\$968,428	\$968,428	\$0.148	\$0	0.00%	\$0.000
31													
32 Wholesale	0	92,030,487	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
33													
34 Interdepartmental	0	103,274	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
35													
36 Total M-System	37,458	991,756,206	\$5,307,175	\$69,842,337	\$75,149,512	\$0.076	\$0	\$81,940,635	\$81,940,635	\$0.083	\$6,791,123	9.04%	\$0.007
37													
38 W-System													
39													
40 Residential													
41 Regular Residential	6,417	63,670,162	\$430,702	\$4,712,149	\$5,142,852	\$0.081	\$0	\$6,128,379	\$6,128,379	\$0.096	\$985,528	19.16%	\$0.015
42 Peak Management	202	4,264,467	\$22,655	\$244,824	\$267,479	\$0.063	\$0	\$321,610	\$321,610	\$0.075	\$54,130	20.24%	\$0.013
43	6,619	67,934,629	\$453,358	\$4,956,974	\$5,410,331	\$0.080	\$0	\$6,449,989	\$6,449,989	\$0.095	\$1,039,658	19.22%	\$0.015
44 Commercial & Industrial													
45 General Service (Small)	2,358	52,101,939	\$350,541	\$3,553,542	\$3,904,083	\$0.075	\$0	\$4,839,109	\$4,839,109	\$0.093	\$935,026	23.95%	\$0.018
46 General Service (Large)	31	119,055,107	\$735,221	\$6,058,306	\$6,793,528	\$0.057	\$0	\$7,430,442	\$7,430,442	\$0.062	\$636,915	9.38%	\$0.005
47 Public Schools	42	5,107,940	\$34,356	\$294,465	\$328,821	\$0.064	\$0	\$392,860	\$392,860	\$0.077	\$64,039	19.48%	\$0.013
48 Total Commercial & Industrial	2,430	176,264,986	\$1,120,118	\$9,906,313	\$11,026,431	\$0.063	\$0	\$12,662,411	\$12,662,411	\$0.072	\$1,635,980	14.84%	\$0.009
49													
50 Oil Field	239	37,476,987	\$231,002	\$1,865,604	\$2,096,606	\$0.056	\$0	\$2,537,226	\$2,537,226	\$0.068	\$440,620	21.02%	\$0.012
51													
52 Irrigation	309	7,638,517	\$91,990	\$678,678	\$770,667	\$0.101	\$0	\$891,388	\$891,388	\$0.117	\$120,720	15.66%	\$0.016
53													
54 Lighting	0	3,725,138	\$23,092	\$377,359	\$400,451	\$0.107	\$0	\$400,452	\$400,452	\$0.107	\$1	0.00%	\$0.000
55													
56 Wholesale	0	81,064,116	\$0	\$0	\$0	\$0.000	\$0	\$0	\$0	\$0.000	\$0	0.00%	\$0.000
57													
58 Total W-System	9,597	374,104,373	\$1,919,559	\$17,784,927	\$19,704,486	\$0.053	\$0	\$22,941,464	\$22,941,464	\$0.061	\$3,236,979	16.43%	\$0.009
59													
60 Total System	47,055	1,365,860,579	\$7,226,734	\$87,627,264	\$94,853,998	\$0.069	\$0	\$104,882,099	\$104,882,099	\$0.077	\$10,028,101	10.57%	\$0.007
61													
62 Other Revenue					\$2,974,460				\$2,974,460				

REDLINED TARIFF SHEETS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide

(Territory to which schedule is applicable)

SCHEDULE Table of Contents

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Replacing Schedule Contents Sheet 1

August 16, 2007

which was filed January 11, 2007

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

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Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest A. Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

Replacing Schedule Master Tariff Sheet 1

January 11, 2007

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 9 Sheets

RESIDENTIAL SERVICE (RS) AND RESIDENTIAL TOTAL ELECTRIC SERVICE (RTE)

A. All Residential Customers - \$10.00 \$15.00 per month Customer Charge, plus:

B. Summer - RS and RTE

Energy Charge (per kWh)

	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
All kWh	\$0.0503	\$0.0017	\$0.0051	\$0.016787	\$0.073887
RS	\$0.052900	\$0.012754	\$0.003212	\$0.023134	\$0.092000
RTE	\$0.051420	\$0.009519	\$0.003212	\$0.018849	\$0.083000

C. Winter - RS

Energy Charge (per kWh)

	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
1st 300 kWh	\$0.052900	\$0.012754	\$0.003212	\$0.023134	\$0.092000
	\$0.0503	\$0.0017	\$0.0051	\$0.016787	\$0.073887
Next 450 kWh	\$0.052900	\$0.012754	\$0.003212	\$0.018134	\$0.087000
	\$0.0503	\$0.0017	\$0.0051	\$0.012287	\$0.069387
Remaining kWh	\$0.052900	\$0.012754	\$0.003212	\$0.012134	\$0.081000
	\$0.0503	\$0.0017	\$0.0051	\$0.006287	\$0.063387

D. Winter - RTE

Energy Charge (per kWh)

	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
1st 750 kWh	\$0.051420	\$0.009519	\$0.003212	\$0.018849	\$0.083000
	\$0.0503	\$0.0017	\$0.0051	\$0.006887	\$0.063987
Next 750 kWh	\$0.051420	\$0.009519	\$0.003212	\$0.005849	\$0.070000
	\$0.0503	\$0.0017	\$0.0051	\$0.000387	\$0.057487
Remaining kWh	\$0.051420	\$0.009519	\$0.003212	\$0.005849	\$0.070000
	\$0.0503	\$0.0017	\$0.0051	\$0.000387	\$0.057487

NON-DOMESTIC ANNUAL SERVICE (AS)

A. All Customers - \$120.00 \$180.00 per year Customer Charge

B. Plus, energy charges per kWh equal to:

Production	\$0.0464	\$0.059235
Local Generation	\$0.0014	\$0.010293
Transmission	\$0.0045	\$0.002914
Distribution*	\$0.035087	\$0.022858
Total	\$0.087387	\$0.095300

*Includes Ad Valorem Schedule AVE

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

SCHEDULE Master Tariff

Replacing Schedule Master Tariff Sheet 2

January 11, 2007

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 9 Sheets

GENERAL SERVICE SMALL (GSS)

A. All Customers - ~~\$10.00~~ \$16.00 per month Customer Charge, plus:

B. Summer

Energy Charge (per kWh)

	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
All kWh	\$0.050983 \$0.0464	\$0.011406 \$0.0014	\$0.002914 \$0.0045	\$0.029997 \$0.035087	\$0.095300 \$0.087387

C. Winter

Energy Charge (per kWh)

	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
1st 200 kWh	\$0.050983 \$0.0464	\$0.011406 \$0.0014	\$0.002914 \$0.0045	\$0.029997 \$0.035087	\$0.095300 \$0.087387
Next 800 kWh	\$0.050983 \$0.0464	\$0.011406 \$0.0014	\$0.002914 \$0.0045	\$0.017697 \$0.023087	\$0.083000 \$0.075387
Remaining kWh	\$0.050983 \$0.0464	\$0.011406 \$0.0014	\$0.002914 \$0.0045	\$0.010697 \$0.013087	\$0.076000 \$0.065387

OPTIONAL GENERAL SERVICE SMALL DEMAND RATE (GSS-DR)

A. All Customers - ~~\$10.00~~ \$20.00 per month Customer Charge

B. Plus, demand charges per kW equal to:

Production ~~\$5.00~~ \$6.04

C. Plus, energy charges per kWh equal to:

Production	\$0.0243	\$0.027678
Local Generation	\$0.0014	\$0.011293
Transmission	\$0.0045	\$0.002914
Distribution*	\$0.025287	\$0.024115
Total	\$0.055487	\$0.066000

*Includes Ad Valorem Schedule AVE

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

Replacing Schedule Master Tariff Sheet 3

January 11, 2007

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 9 Sheets

OPTIONAL GENERAL SERVICE SMALL TIME OF DAY RATE (GSS-TOD)

A. All Customers - ~~\$15.00~~ \$20.00 per month Customer Charge

B. Plus, energy charges per kWh equal to:

	<u>On Peak</u>		<u>Off Peak</u>	
Production	\$0.2380	\$0.271382	\$0.0464	\$0.037982
Local Generation	\$0.0014	\$0.008725	\$0.0014	\$0.008725
Transmission	\$0.0045	\$0.002914	\$0.0045	\$0.002914
Distribution*	<u>\$0.016487</u>	<u>\$0.025379</u>	<u>\$0.016087</u>	<u>\$0.026379</u>
Total	\$0.260387	\$0.308400	\$0.068387	\$0.076000

GENERAL SERVICE MEDIUM (GSM)

A. All Customers - \$30.00 per month Customer Charge

B. Production demand charges equal to:

kW Billing	\$6.19/kW
kVA Billing	\$5.75/kVA

C. Plus, energy charges per kWh equal to (kW billing only):

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
1st 200	\$0.025136	\$0.011558	\$0.003261	\$0.029045	\$0.069000
Next 200	\$0.025136	\$0.011558	\$0.003261	\$0.021045	\$0.061000
Remaining kWh	\$0.025136	\$0.011558	\$0.003261	\$0.010045	\$0.050000

D. Plus, energy charges per kWh equal to (kVA billing only):

Energy Charge (per kWh)

kWh/BILLING kVA	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
1st 200	\$0.025136	\$0.011558	\$0.003261	\$0.029045	\$0.069000
Next 200	\$0.025136	\$0.011558	\$0.003261	\$0.021045	\$0.061000
Remaining kWh	\$0.025136	\$0.011558	\$0.003261	\$0.010045	\$0.050000

*Includes Ad Valorem Schedule AVE

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

Replacing Schedule Master Tariff Sheet 4

January 11, 2007

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 34 of 9 Sheets

GENERAL SERVICE LARGE (GSL)

A. All Customers - \$60.00 per month Customer Charge

BA. Production demand charges equal to:

kWBilling	\$5.50/kW	\$6.58/kW
kVABilling	\$4.95/kVA	\$5.92/kVA

CB. Plus, energy charges per kWh equal to (kW billing only):

Energy Charge (per kWh)

kWh/BILLING kWh	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
	\$0.023116	\$0.009218	\$0.002594	\$0.029072	\$0.064000
1st 200	\$0.0211	\$0.0011	\$0.0039	\$0.033287	\$0.059387
	\$0.023116	\$0.009218	\$0.002594	\$0.023472	\$0.058400
Next 200	\$0.0211	\$0.0011	\$0.0039	\$0.024287	\$0.050387
	\$0.023116	\$0.009218	\$0.002594	\$0.011472	\$0.046400
Remaining kWh	\$0.0211	\$0.0011	\$0.0039	\$0.016287	\$0.042387

DC. Plus, energy charges per kWh equal to (kVA billing only):

Energy Charge (per kWh)

kWh/BILLING kVA	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
	\$0.023116	\$0.009218	\$0.002594	\$0.029072	\$0.064000
1st 200	\$0.0211	\$0.0011	\$0.0039	\$0.033287	\$0.059387
	\$0.023116	\$0.009218	\$0.002594	\$0.023472	\$0.058400
Next 200	\$0.0211	\$0.0011	\$0.0039	\$0.024287	\$0.050387
	\$0.023116	\$0.009218	\$0.002594	\$0.011422	\$0.046400
Remaining kWh	\$0.0211	\$0.0011	\$0.0039	\$0.016287	\$0.042387

*Includes Ad Valorem Schedule AVE

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		Title
	Earnest Lehman		President

MIDWEST ENERGY, INC.
(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 5
January 11, 2007

M System
(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 54 of 9 Sheets

OPTIONAL GENERAL SERVICE LARGE TIME OF DAY RATE (GSL-TOD)

A. All Customers - \$40.00 per month Customer Charge; plus,

BA. Production demand charges equal to:

\$2.70/kW \$3.40/kW

CB. Plus, on peak energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
All kWh	\$0.265188	\$0.011049	\$0.002594	\$0.029569	\$0.308400
1st 200	\$0.2574	\$0.0011	\$0.0039	\$0.027987	\$0.290387
Next 200	\$0.2574	\$0.0011	\$0.0039	\$0.027987	\$0.290387
Remaining kWh	\$0.2574	\$0.0011	\$0.0039	\$0.027987	\$0.290387

DC. Plus, off peak energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
All kWh	\$0.042049	\$0.011049	\$0.002594	\$0.009808	\$0.065500
1st 200	\$0.0211	\$0.0011	\$0.0039	\$0.033287	\$0.059387
Next 200	\$0.0211	\$0.0011	\$0.0039	\$0.024287	\$0.050387
Remaining kWh	\$0.0211	\$0.0011	\$0.0039	\$0.016287	\$0.042387

GENERAL SERVICE HEATING (GSH)

A. All Customers - \$60.00 per month Customer Charge; plus,

BA. Production demand charges equal to:

Summer Winter
\$5.50/kW \$6.58/kW \$2.70/kW \$3.29/kW

CB. Plus, energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
	\$0.030688	\$0.005303	\$0.002594	\$0.024415	\$0.063000
1st 200	\$0.0211	\$0.0011	\$0.0039	\$0.033287	\$0.059387
	\$0.030688	\$0.005303	\$0.002594	\$0.018815	\$0.057400
Next 200	\$0.0211	\$0.0011	\$0.0039	\$0.024287	\$0.050387
	\$0.030688	\$0.005303	\$0.002594	\$0.006815	\$0.045400
Remaining kWh	\$0.0211	\$0.0011	\$0.0039	\$0.016287	\$0.042387

*Includes Ad Valorem Schedule AVE

Issued _____
Month Day Year

Effective _____
Upon Approval by Commission
Month Day Year

By _____
Earnest Lehman Signature of Officer President Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 65

M System

January 11, 2007

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 65 of 9 Sheets

OIL FIELD SERVICE (OFS)

A. All Customers - \$30.00 per month Customer Charge

BA. Production demand charges equal to:

kW Billing \$5.50/kW \$6.50/kW

kVA Billing \$4.95/kVA \$5.85/kVA

CB. Plus, energy charges per kWh equal to (kW billing only):

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
	\$0.030393	\$0.008136	\$0.002354	\$0.025117	\$0.066000
1st 200	\$0.0312	\$0.0010	\$0.0038	\$0.027387	\$0.063387
	\$0.030393	\$0.008136	\$0.002354	\$0.021117	\$0.062000
Next 200	\$0.0312	\$0.0010	\$0.0038	\$0.021387	\$0.057387
	\$0.030393	\$0.008136	\$0.002354	\$0.017117	\$0.058000
Remaining kWh	\$0.0312	\$0.0010	\$0.0038	\$0.016387	\$0.052387

DC. Plus, energy charges per kWh equal to (kVA billing only):

Energy Charge (per kWh)

kWh/BILLING kW/kVA	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
	\$0.030393	\$0.008136	\$0.002354	\$0.025117	\$0.066000
1st 200	\$0.0312	\$0.0010	\$0.0038	\$0.027387	\$0.063387
	\$0.030393	\$0.008136	\$0.002354	\$0.021117	\$0.062000
Next 200	\$0.0312	\$0.0010	\$0.0038	\$0.021387	\$0.057387
	\$0.0303931	\$0.008136	\$0.002354	\$0.017117	\$0.058000
Remaining kWh	\$0.0312	\$0.0010	\$0.0038	\$0.016387	\$0.052387

*Includes Ad Valorem Schedule AVE

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 14

SCHEDULE Master Tariff

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 6

M System

January 11, 2007

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 6 of 9 Sheets

OPTIONAL OIL FIELD SERVICE TIME OF DAY RATE (OFS-TOD)

A. All OFS-TOD Customers - \$15.00 \$40.00 per month Customer Charge

B. Plus, on peak energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kWh	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
All kWh	\$0.271382	\$0.008725	\$0.002914	\$0.025379	\$0.308400
1st 200	\$0.2691	\$0.0010	\$0.0038	\$0.016487	\$0.290387
Next 200	\$0.2691	\$0.0010	\$0.0038	\$0.016487	\$0.290387
Remaining kWh	\$0.2691	\$0.0010	\$0.0038	\$0.016487	\$0.290387

C. Plus, off peak energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kWh	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
All kWh	\$0.030393	\$0.008136	\$0.002354	\$0.017117	\$0.058000
1st 200	\$0.0312	\$0.0010	\$0.0038	\$0.027387	\$0.063387
Next 200	\$0.0312	\$0.0010	\$0.0038	\$0.021387	\$0.057387
Remaining kWh	\$0.0312	\$0.0010	\$0.0038	\$0.016387	\$0.052387

*Includes Ad Valorem Schedule AVE

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By _____ President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 7

M System

January 11, 2007

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 7 of 9 Sheets

IRRIGATION SERVICE - FROZEN (IGF)

A. All Customers - \$15.00 per month Customer Charge; plus

BA. Production demand charges equal to:

~~\$3.00/kW~~ \$3.32/kW

CB. Plus, energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
	\$0.026851	\$0.027585	\$0.003819	\$0.033745	\$0.092000
1st 200	\$0.0125	\$0.0028	\$0.0047	\$0.046387	\$0.066387
	\$0.026851	\$0.027585	\$0.003819	\$0.022745	\$0.081000
Next 200	\$0.0125	\$0.0028	\$0.0047	\$0.035387	\$0.055387
	\$0.026851	\$0.027585	\$0.003819	\$0.018745	\$0.077000
Remaining kWh	\$0.0125	\$0.0028	\$0.0047	\$0.030387	\$0.050387

INCIDENTAL IRRIGATION ANNUAL SERVICE (IGI-A)

A. All Customers - \$120.00 \$180.00 per year Customer Charge

B. Plus, energy charges per kWh equal to:

Production	\$0.0464	\$0.059235
Local Generation	\$0.0014	\$0.010293
Transmission	\$0.0045	\$0.003819
Distribution*	\$0.035087	\$0.021953
Total	\$0.087387	\$0.095300

*Includes Ad Valorem Schedule AVE

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By _____ President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 8

M System

January 11, 2007

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 8 of 9 Sheets

TIME OF DAY IRRIGATION SERVICE (IG-TOD)

- A. Regular TOD Customers - ~~\$15.00~~ \$20.00 per month Customer Charge
Time & Temperature Option - \$20.00 per month Customer Charge

- B. Plus, on peak energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
All kWh	\$0.272603	\$0.020273	\$0.003819	\$0.011705	\$0.308400
1st 200	\$0.2602	\$0.0013	\$0.0021	\$0.026787	\$0.290387
Next 200	\$0.2602	\$0.0013	\$0.0021	\$0.026787	\$0.290387
Remaining kWh	\$0.2602	\$0.0013	\$0.0021	\$0.026787	\$0.290387

- C. Plus, off peak energy charges per kWh equal to:

Energy Charge (per kWh)

kWh/BILLING kW	PRODUCTION	LOCAL GENERATION	TRANSMISSION	DISTRIBUTION*	TOTAL
	\$0.052914	\$0.020273	\$0.003819	\$0.020994	\$0.098000
1st 200	\$0.0362	\$0.0013	\$0.0021	\$0.026787	\$0.066387
Next 200	\$0.052914	\$0.020273	\$0.003819	\$0.006304	\$0.083310
Next 200	\$0.0362	\$0.0013	\$0.0021	\$0.020787	\$0.060387
Remaining kWh	\$0.052914	\$0.020273	\$0.003819	\$0.006304	\$0.083310
Remaining kWh	\$0.0362	\$0.0013	\$0.0021	\$0.010787	\$0.050387

TRANSMISSION LEVEL SERVICE (TLS)

- A. Customer Charge: ~~\$600~~ \$700 per month

- B. Plus, demand charges equal to:

Production	\$8.00 \$10.70 per kW or \$7.20 \$9.63 per kVA
Local Generation	\$0.40 per kW or \$0.36 per kVA
Transmission	\$1.60 per kW or \$1.44 per kVA
Total Demand Charges	\$10.00 per kW or \$9.00 per kVA

- C. Plus, energy charges per kWh equal to:

Production*	\$0.032387 per kWh. Production	\$0.025573 per kWh.
Local Generation*	\$0.012701	
Transmission	\$0.002726	
Total Energy Charges	\$0.041000	

- D. Plus, additional facilities charges defined in Schedule TLS.

*Includes Ad Valorem Schedule AVE

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman Signature of Officer		President Title

MIDWEST ENERGY, INC.

SCHEDULE Master Tariff

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 9

M System

January 11, 2007

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 9 of 9 Sheets

OTHER BILLING PROVISIONS

- A. Energy Cost Adjustment:** The Energy Cost Adjustment, Schedule ECA is applicable to all electric rate schedules.
- B. Ad Valorem Tax Surcharge:** The Ad Valorem Tax Surcharge Schedule AVE is applicable to all electric rate schedules.
- C. Transmission Service Cost Adjustment:** *The Transmission Service Cost Adjustment, Schedule TSCA is applicable to all retail rate schedules.*
- DC. Fixed Charge Pro-ration:** In the event Customers initiate or terminate service at times not coincident with regular billing periods, any applicable Customer Charge, Demand Charge or Horsepower Charge specified in the rate schedule under which the Customer takes service shall be pro-rated to the actual days of service.
- ED. Line Extension Charges:** Line extension charges shall be calculated according to the line extension policy contained in the Company's Rules and Regulations. Any line extension charge shall be in addition to charges specified in the applicable rate schedule and Master Tariff.
- FE. Billing Demand:** The demand level used to calculate bills (kW, kVA, or Horsepower) may differ from the actual monthly demand reading, and is set forth in the applicable rate schedule.
- GF. Seasonal Billing Periods:** When seasonal rates are specified, summer period rates shall apply to bills dated between July 1st and September 30th, inclusive. Winter period rates shall apply to bills dated between October 1st and June 30th, inclusive.
- HG. Optional Rates and Riders:** It shall be the Customer's responsibility to notify the Company of Customer's desire to take service under any rate or rider labeled as "optional" or which gives the Customer the right to elect service under that rate or rider.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By			President
	Earnest Lehman	Signature of Officer	Title

SCHEDULE RS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule RS Sheet

May 3, 2000

which was filed January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

RESIDENTIAL SERVICE

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To a single-family residential dwelling unit supplied through one meter for domestic use and ordinary farm use when the farm use is supplied through the domestic use meter. Ordinary farm use is defined as normal farming activities and production for one's own use or sale and does not include production or processing for commercial purposes. *This schedule is also applicable for separately metered buildings, incidental to the residential dwelling and not used for commercial purposes.*

This schedule is not applicable for residential use where such use is for commercial, professional, or any other gainful enterprise other than ordinary farming; however, if the domestic and ordinary farm use can be separately metered, this schedule is applicable to the metered domestic and ordinary farm portion of energy use.

A residence in which four sleeping rooms or more are rented or are available for rent or lease, is considered nondomestic and the applicable General Service schedule will apply.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 32

SCHEDULE RS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule RS

Sheet 2

which was filed May 3, 2000
May 7, 1993

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

RESIDENTIAL SERVICE

OTHER TERMS AND CONDITIONS

1. Individual motor units can not exceed ten (10) horsepower, unless otherwise agreed upon prior to installation.
2. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By

Earnest Lehman Signature of Officer

President

Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

SCHEDULE RTE

Replacing Schedule RTE Sheet 1

which was filed May 3, 2000
May 24, 1994

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

RESIDENTIAL TOTAL ELECTRIC SERVICE

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

This rate schedule may be elected by any urban or farm and rural residential Customer, provided that electric service is the primary source of energy in the home and that Customer has in regular use an electric range, electric water heater and electric space heating. The use of alternate sources of energy, such as solar, wind, etc., that are considered by the Company to be from renewable sources, will not disqualify a Customer from receiving service under this rate schedule. The use of natural gas or propane gas for incidental or aesthetic purposes such as gas lights, outdoor cooking appliances, gas logs or gas fireplaces will not disqualify a Customer from receiving service under this rate schedule. All service is measured through a single watt-hour meter.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

OTHER TERMS AND CONDITIONS

1. Individual motor units can not exceed ten (10) horsepower, unless otherwise agreed upon prior to installation.
2. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued

Month Day Year

Effective

Upon Approval by Commission

Month Day Year

By

Earnest Lehman

Signature of Officer

President

Title

SCHEDULE AS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule AS Sheet 1

May 3, 2000

which was filed December 1, 1995

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

NON-DOMESTIC ANNUAL SERVICE

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

At the Company's option, this schedule may be made available for intermittent or seasonal service, such as electric powered water pumps, fence chargers, stock tank heaters, welders, incidental lighting, machine sheds, storage facilities, signs, other non-domestic equipment, and non-domestic buildings. Service under this schedule will not be applicable where premises are regularly occupied as living quarters. Service under this schedule can not exceed 2000 kWh annually. Customers using more than 2000 kWh annually will be billed under the applicable General Service rate schedule.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts.

ANNUAL BILLING PERIOD

The electric service rate set forth hereunder is based on a twelve-month service year. The energy use for the preceding twelve-month period and the annual Customer Charge will be billed to the Customer during the anniversary month of the account.

ANNUAL RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By			President
	Earnest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

SCHEDULE AS

(Name of Issuing Utility)

Replacing Schedule AS Sheet 2

Company Wide M System

May 3, 2000

(Territory to which schedule is applicable)

which was filed December 1, 1995

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

NON-DOMESTIC ANNUAL SERVICE

SERVICE PROVISION

1. The Company will read meters once each year, at or near the close of the service year, and all energy consumed during such period from the last meter reading will be billed at the foregoing rate. Such billings will be adjusted to include the ECA factor applicable during the month of billing.
2. In the event a Customer discontinues service prior to the close of a service year, the prepaid Customer Charge will be refunded on a prorated basis.

CONTRACT PERIOD

Service will not be provided under this schedule for less than one (1) year, or such terms as may be specified in the Electric Service Agreement between the Customer and the Company.

OTHER TERMS AND CONDITIONS

1. Individual motor units cannot exceed ten (10) horsepower, unless otherwise agreed upon prior to installation.
2. Service hereunder is subject to the *Electric Terms and Conditions* Rules and Regulations of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

SCHEDULE GSS

Replacing Schedule GSS Sheet 1

which was filed May 3, 2000
January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

GENERAL SERVICE SMALL

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any Customer having a maximum demand during the billing months of July, August or September of less than thirty (30) kilowatts (kW), for all power and energy uses at any one location where service of a single character is taken through one meter at one point of delivery for which no specific schedule is provided. *Customers having a maximum demand greater than 100 kW in non-summer months may not take service under this schedule.*

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

OTHER TERMS AND CONDITIONS

1. At the Company's discretion, loads of greater than thirty (30) kW *in the billing months of July, August or September*, such as ball field lighting, may be served under this schedule if the Company determines that the load to be served will not contribute to the Company's annual system peak kW responsibility. In such cases, a demand meter may not be installed.
2. Individual motor units cannot exceed ten (10) horsepower at locations with single phase service, unless otherwise agreed upon prior to installation.
3. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued

Month Day Year

Effective Upon Commission Approval

Month Day Year

By

Earnest A. Lehman Signature of Officer

President

Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 37

SCHEDULE GSS-DR

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule GSS-DR Sheet 1

which was filed May 3, 2000
January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

**GENERAL SERVICE SMALL – DEMAND RATE
(Optional Demand Metered Rate)**

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any Customer having a maximum demand during the billing months of July, August or September of less than thirty (30) kilowatts (kW), for all power and energy uses at any one location where service of a single character is taken through one meter at one point of delivery for which no specific schedule is provided. *Customers having a maximum demand in non-summer months of greater than 100 kW may not take service under this schedule.*

This schedule is available to qualifying Customers who have signed an Electric Service Agreement having a minimum term of one (1) year.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

DETERMINATION OF KW BILLING DEMAND

The billing demand kW will be the highest average fifteen (15) minute kW demand measured during the period for which the bill is rendered, but not less than 5.0 kW.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By			President
	Earnest Lehman	Signature of Officer	Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 38

MIDWEST ENERGY, INC.

SCHEDULE GSS-DR

(Name of Issuing Utility)

Replacing Schedule GSS-DR Sheet 2

Company Wide M System

May 3, 2000

(Territory to which schedule is applicable)

which was filed January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

**GENERAL SERVICE SMALL – DEMAND RATE
(Optional Demand Metered Rate)**

OTHER TERMS AND CONDITIONS

1. At the Company's discretion, loads of greater than thirty (30) kW *during the billing months of July, August or September*, such as ball field lighting, may be served under this schedule if the Company determines that the load to be served will not contribute to the Company's annual system peak kW responsibility.
2. Individual motor units cannot exceed ten (10) horsepower at locations with single phase service, unless otherwise agreed upon prior to installation.
3. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		Signature of Officer
			President
			Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule GSS-TOD Sheet 1

which was filed May 3, 2000
May 15, 1996

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

**GENERAL SERVICE SMALL - TIME OF DAY
(Optional Time of Day Rate)**

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any oil field Customer having a kilowatt (kW) demand of ten (10) kW or less for all oil well production and pipeline power and energy uses or to any other Customer having a maximum demand during the billing months of July, August or September of less than thirty (30) kilowatts (kW), for all power and energy uses at any one location where service of a single character is taken through one meter at one point of delivery for which no specific schedule is provided. *Customers having a maximum demand greater than 100 kW in non-summer months may not take service under this schedule.*

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

TIME OF DAY BILLING PERIODS

The on-peak period is defined as 2:00 p.m. to 9:00 p.m., Monday through Saturday, June 1st through August 31st. All other hours are off-peak.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		Signature of Officer
			Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule GSS-TOD Sheet 2

which was filed May 3, 2000
May 15, 1996

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

**GENERAL SERVICE SMALL - TIME OF DAY
(Optional Time of Day Rate)**

LOAD SHEDDING

It is the sole responsibility of the Customer to shed loads, either manually or automatically, to reduce consumption during the on-peak periods. The Company will not be required to notify the Customer of the beginning or end of on-peak periods.

POWER FACTOR

If the average power factor for the month (determined by permanent measure, or by test under normal operating conditions) is less than ninety (90) percent lagging, the energy charge will be increased one (1) percent for each one (1) percent by which the average power factor is less than ninety (90) percent lagging.

OTHER TERMS AND CONDITIONS

1. At the Company's discretion, loads of greater than thirty (30) kW during the billing months of July, August and September, such as ball field lighting, may be served under this schedule if the Company determines that the load to be served will not contribute to the Company's annual system peak kW responsibility.
2. Individual motor units cannot exceed ten (10) horsepower at locations with single phase service, unless otherwise agreed upon prior to installation.
3. The Company, at its sole discretion, may install time of day metering devices capable of sensing or receiving temperature data. If such devices are installed, the on-peak energy charge shall apply to only those kWh used during the on-peak period when the temperature threshold has been met or exceeded.
4. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		Title
	Earnest Lehman		President

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Initial Sheet 1

Company Wide M System

(Territory to which schedule is applicable)

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

GENERAL SERVICE MEDIUM

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any customer having a maximum demand during the billing months of July, August, or September of at least 30 kilowatts (kW) but not more than 200 kW for all power and energy uses at any one location where service of a single character is taken through one meter at one point of delivery for which no specific schedule is provided. The maximum demand under this schedule for non-summer billing months is 300 kw.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120, or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

Determination of kW Billing Demand

The billing demand kW will be the highest of A, B, or C below:

- A. The highest average fifteen (15) minute kW demand measured during the period for which the bill is rendered; or*
- B. Eighty (80) percent of the highest average fifteen (15) minute kW demand measured during any of the periods for which bills are rendered in the previous billing months of July, August, or September; or*
- C. Twenty-four (24) kW*

Issued _____	_____
Month _____ Day _____ Year _____	
Effective _____	_____
Month _____ Day _____ Year _____	
By _____	_____
Earnest Lehman Signature of Officer	President Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide *M System*

(Territory to which schedule is applicable)

Replacing Schedule Initial Sheet 2

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

GENERAL SERVICE MEDIUM

Alternate Rate

Customers taking service under this schedule may be metered with a kilovolt-amp (kVA) demand and energy meter in lieu of a standard kW demand and energy meter. KVA metering may be initiated by either the Customer or the Company, and once installed, will not be removed without the consent of both parties.

Determination of kVA Billing Demand

The billing demand kVA will be the highest of A, B, or C below:

- A. The highest average fifteen (15) minute kVA demand measured during the period for which the bill is rendered; or
- B. Eighty (80) percent of the highest average fifteen (15) minute kVA demand measured during any of the periods for which bills are rendered in the previous billing months of July, August, or September; or
- C. Twenty-six and seven tenths (26.7) kVA.

MINIMUM BILL (Standard or Alternate Rate)

The customer charge, plus the demand charge, plus all applicable adjustments, taxes, and surcharges.

OTHER TERMS AND CONDITIONS

- A. In the event that a Customer billed under this Schedule enters the winter billing period with no immediately preceding summer billing period actual demand readings of 30 kW (33.3 kVA) or more, that Customer may thereafter be billed under a General Service Small schedule until the subsequent summer period demand readings dictate use of this Schedule. However, no such rate reclassification may occur if the Customer is bound by a line extension contract to this Schedule.
- B. Service hereunder is subject to the Electric Terms and Conditions of the Company on file with State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule GSL Sheet 1

which was filed May 3, 2000
January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

GENERAL SERVICE LARGE

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any Customer having a maximum demand during the billing months of July, August or September of 200 ~~thirty~~ (30) kilowatts (kW) or more, for all power and energy uses at any one location where service of a single character is taken through one meter at one point of delivery for which no specific schedule is provided. *Any General Service Customer with a peak demand in any month greater than 300 kW must be a General Service Large (or one of the General Service Large optional tariffs) Customer.*

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

Determination of kW Billing Demand

The billing demand kW will be the highest of A, B, or C below:

- A. The highest average fifteen (15) minute kW demand measured during the period for which the bill is rendered; or
- B. Eighty (80) percent of the highest average fifteen (15) minute kW demand measured during any of the periods for which bills are rendered in the previous billing months of July, August, or September; or
- C. *Twenty four (24) kW. One hundred sixty (160) kW.*

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

SCHEDULE GSL

(Name of Issuing Utility)

Replacing Schedule GSL Sheet 2

Company Wide M System

(Territory to which schedule is applicable)

which was filed May 3, 2000
January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

GENERAL SERVICE LARGE

MONTHLY RATE (continued)

Alternate Rate

Customers taking service under this schedule may be metered with a kilovolt-amp (kVA) demand and energy meter in lieu of a standard kilowatt (kW) demand and energy meter. KVA metering may be initiated by either the Customer or the Company, and once installed, will not be removed without the consent of both parties.

Determination of kVA Billing Demand

The billing demand kVA will be the highest of A, B, or C below:

- A. The highest average fifteen (15) minute kVA demand measured during the period for which the bill is rendered; or
- B. Eighty (80) percent of the highest average fifteen (15) minute kVA demand measured during any of the periods for which bills are rendered in the previous billing months of July, August, or September; or
- C. ~~Twenty six and seven tenths (26.7) kVA.~~ *One hundred seventy seven and seven tenths (177.7) kVa.*

Minimum (Standard or Alternate Rate)

The demand charge plus all applicable adjustments, taxes and surcharges.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 43

SCHEDULE GSL

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule GSL Sheet 3

which was filed May 3, 2000
January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

GENERAL SERVICE LARGE

OTHER TERMS AND CONDITIONS

1. In the event a Customer billed under this Schedule enters the winter billing period with no immediately preceding summer billing period actual demand readings of 200 kW (222 kVA) 30 kW (33.3 kVA) or more, that Customer may thereafter be billed under a General Service *Medium Small* schedule until subsequent summer period demand readings dictate use of this Schedule. However, no such rate reclassification may occur if the Customer is bound by a line extension contract to this Schedule.
2. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

<p>Issued _____</p> <p style="text-align: center;">Month Day Year</p> <p>Effective <u>Upon Approval by Commission</u></p> <p style="text-align: center;">Month Day Year</p> <p>By _____ President</p> <p style="text-align: center;">Earnest Lehman Signature of Officer Title</p>	
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MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

Replacing Schedule GSL-TOD Sheet 1

July 18, 2005

which was filed May 3, 2000

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

**GENERAL SERVICE LARGE – TIME OF DAY
(Optional Time of Day Rate)**

AVAILABLE

At locations on the Company's existing primary distribution system for Customers that would otherwise be General Service Medium or General Service Large Customers.

APPLICABLE

To any Customer having a maximum demand during the calendar months of June, July or August of thirty (30) kilowatts (kW) or more, for all power and energy uses at one location where service of a single character is taken through one meter at one point of delivery for which no specific schedule is provided.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single phase, at nominal voltages of 120 volts or 120/240 volts. Three phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus all applicable adjustments specified therein.

Determination of kW Billing Demand

The billing demand kW will be the highest of A, B, or C below:

- A. The highest average fifteen (15) minute kW demand measured during the period for which the bill is rendered; or
- B. Eighty (80) percent of the highest average fifteen (15) minute kW demand measured during any of the periods for which bills are rendered in the previous eleven (11) billing months; or
- C. Twenty-four (24) kW.

Issued	Month	Day	Year
Effective	Upon Commission Approval		
	Month	Day	Year
By	Signature of Officer		President
	Earnest A. Lehman		Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 46

SCHEDULE GSL-TOD

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule GSL-TOD Sheet 3

M System

July 18, 2005

(Territory to which schedule is applicable)

which was filed May 3, 2000

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

**GENERAL SERVICE LARGE – TIME OF DAY
(Optional Time of Day Rate)**

OTHER TERMS AND CONDITIONS

1. In the event a Customer billed under this Schedule enters the winter billing period with no immediately preceding eleven (11) months' actual demand readings of 30 kW(33.3kVA) or more, that Customer may thereafter be billed under a General Service Small schedule until subsequent demand readings dictate use of this Schedule. However, no such rate reclassification may occur if the Customer is bound by a line extension contract to this Schedule.
2. *The Customer choosing the optional Time of Day Rate must remain on the rate for one year. Similarly, a Customer that leaves this optional schedule may not return for one year.*
- 3 2. The Customer may request optional Time and Temperature Service under the General Service Large - Time of Day Rate. However, it is at the sole discretion of the Company to install the metering devices capable of sensing or receiving temperature data. If such devices have been installed, the on-peak energy charge shall apply to only the kWh used during the on-peak period when the temperature threshold has been exceeded. The temperature threshold is between 90 and 95 degrees Fahrenheit. The Customer will be charged an additional \$5.00 per month as part of the customer charge to participate in this option.

Once the Customer has elected *the Time and Temperature* ~~this~~ option, it must remain on it for at least one year from the date the optional Time and Temperature service took effect. Similarly, Customer is not eligible to participate in the optional service for one year from the date of withdrawal.

4 3. Service hereunder is subject to the Electric Terms and Conditions of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Commission Approval		
	Month	Day	Year
By			President
Earnest A. Lehman	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule GSH Sheet 1

which was filed May 3, 2000
January 1, 1990

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

GENERAL SERVICE HEATING
(Optional Electric Space Heating Rate)

AVAILABLE

At locations on the Company's existing primary distribution system, for Customers that would otherwise be General Service Medium or General Service Large Customers.

APPLICABLE

To General Service Large (GSL) Customers utilizing at least ten (10) kilowatts (kW) or more of permanently installed, thermostatically controlled, electric space heating equipment, and where the connected space heating load is not less than thirty (30) percent of the total connected load. Customer's energy use pattern must, in Company's sole discretion, indicate actual use of electric space heating and a balance of summer and winter loads, or a predominant winter load. In the event a Customer's connected electric space heating load is separately metered, the service (kW and kWh) supplied through the heating service meter will be added to the general service meter and billed under this schedule as though all of the service was supplied through one (1) meter.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 120/240 volts. Three-phase service may be supplied at the Company's option.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

Determination of Billing Demand

The billing demand will be the highest of A or B below:

- A. The highest average fifteen (15) minute kW demand measured during the period for which the bill is rendered; or
- B. Twenty-four (24) kW.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 48

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

~~Company Wide M System~~

(Territory to which schedule is applicable)

SCHEDULE GSH

Replacing Schedule GSH Sheet 2

which was filed ~~May 22, 1996~~
May 3, 2000

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

GENERAL SERVICE HEATING

OTHER TERMS AND CONDITIONS

1. In the event a Customer billed under this Schedule enters the winter billing period with no immediately preceding summer billing period actual demand readings of 30 kW (33.3 kVA) or more, that Customer may thereafter be billed under a General Service Small schedule until subsequent summer period demand readings dictate use of this Schedule. However, no such rate reclassification may occur if the Customer is bound by a line extension contract to this Schedule.
2. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By _____ President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OFS Sheet 1

which was filed May 3, 2000
June 23, 1999

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

OIL FIELD SERVICE

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any oil field customer having a kilowatt (kW) demand greater than ten (10) kW for all oil well production and pipeline power and energy uses at any one location where service is taken through one (1) meter at one point of delivery.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase available from the Company's established primary distribution system.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

Determination of kW Billing Demand

The billing demand kW will be the highest of A, B, or C below:

- A. The highest average fifteen (15) minute kW demand measured during the period for which the bill is rendered; or
- B. The highest average fifteen (15) minute kW demand measured during any of the periods for which bills are rendered in the previous billing months of July, August, or September; or
- C. Ten (10) kW.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By			President
	Earnest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OFS Sheet 2

which was filed May 3, 2000
June 23, 1999

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

OIL FIELD SERVICE

MONTHLY RATE (continued)

Alternate Rate

Customers taking service under this schedule may be metered with a kilovolt-amp (kVA) demand and energy meter in lieu of a standard kilowatt (kW) demand and energy meter. KVA metering may be initiated by either the Customer or the Company, and once installed, will not be removed without the consent of both parties.

Determination of kVA Billing Demand

The billing demand kVA will be the highest of A, B, or C below:

- A. The highest average fifteen (15) minute kVA demand measured during the period for which the bill is rendered; or
- B. The highest average fifteen (15) minute kVA demand measured during any of the periods for which bills are rendered in the previous billing months of July, August, or September; or
- C. Eleven and one tenth (11.1) kVA.

Minimum (Standard or Alternate Rate)

The demand charge plus all applicable adjustments, taxes and surcharges.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OFS Sheet 3

which was filed May 3, 2000
June 23, 1999

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

OIL FIELD SERVICE

OTHER TERMS AND CONDITIONS

1. The Customer will execute the Company's standard form of contract for one (1) year or more, designating therein the amount of power contracted for. The contract will be automatically renewed annually until terminated by written notice from either party.
2. In the event a Customer billed under this Schedule enters the winter billing period with no immediately preceding summer billing period actual demand readings greater than 10 kW (11.1 kVA), that Customer may thereafter be billed under a General Service Small schedule until subsequent summer period demand readings dictate use of this Schedule. However, no such rate reclassification may occur if the Customer is bound by a line extension contract to this Schedule.
3. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OFS-TOD Sheet 1

which was filed May 3, 2000
January 23, 1991

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

**OIL FIELD SERVICE – TIME OF DAY
(Optional Time of Day Rate)**

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any oil field customer having a kilowatt (kW) demand greater than ten (10) kW for all oil well production and pipeline power and energy uses at any one location where service is taken through one meter at one point of delivery.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase available from the Company's established primary distribution system.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

TIME OF DAY BILLING PERIODS

The on-peak period is defined as 2:00 p.m. to 9:00 p.m., Monday through Saturday, June 1st through August 31st. All other hours are off-peak.

LOAD SHEDDING

It is the sole responsibility of the Customer to shed loads, either manually or automatically, to reduce consumption during the on-peak periods. The Company will not be required to notify the Customer of the beginning or end of on-peak periods.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Ernest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company-Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OFS-TOD Sheet 2

which was filed May 3, 2000
September 3, 1996

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

**OIL FIELD SERVICE – TIME OF DAY
(Optional Time of Day Rate)**

POWER FACTOR

If the average power factor for the month (determined by permanent measure, or by test under normal operating conditions) is less than ninety (90) percent lagging, the energy charge will be increased one (1) percent for each one (1) percent by which the average power factor is less than ninety (90) percent lagging.

OTHER TERMS AND CONDITIONS

1. The Customer will execute the Company's standard form of contract for one (1) year or more, designating therein the amount of power contracted for. The contract will be automatically renewed annually until terminated by written notice from either party.
2. In the event a Customer billed under this Schedule enters the winter billing period with no immediately preceding summer billing period actual demand readings greater than 10 kW (11.1 kVA), that Customer may thereafter be billed under a General Service Small schedule until subsequent summer period demand readings dictate use of this Schedule. However, no such rate reclassification may occur if the Customer is bound by a line extension contract to this Schedule.
3. The Company, at its sole discretion, may install time of day metering devices capable of sensing or receiving temperature data. If such devices are installed, the on-peak energy charge shall apply to only those kWh used during the on-peak period when the temperature threshold has been met or exceeded.
4. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OPI Sheet 1

which was filed May 3, 2000
June 21, 1999

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

OIL PRICE INDEXED ELECTRIC RATE RIDER

AVAILABLE

This Rider is available to Customers using electricity to pump crude oil from underground formations in all territory served by the Company. This Rider is not available to pipeline companies transporting crude oil or refined petroleum products.

APPLICABLE

This Rider is applicable to the following rate schedules: (1) General Service Small, (2) General Service Small – Demand Rate, (3) General Service Small – Time of Day, (4) Oil Field Service, and (5) Oil Field Service – Time of Day.

OIL PRODUCTION COST SMOOTHING ADJUSTMENT

All kilowatt-hours provided to pump crude oil from underground formations under the applicable rate schedules and this Rider shall be subject to the following oil production cost smoothing adjustment based on the Farmland Industries monthly average of posted prices for Kansas Common crude oil rounded to the nearest penny. (If the Farmland posting becomes unavailable, the Company may substitute another source of oil prices offered by an active crude oil purchaser in Kansas.) The cost smoothing adjustment shall apply to all kilowatt-hours billed in the following calendar month.

<u>Monthly Average Crude Oil Price</u>	<u>Oil Production Cost Smoothing Adjustment</u>
Over \$19.00/bbl	+2.0 cents/kWh
\$17.00 to \$18.99/bbl	+1.0 cent/kWh
\$14.00 to \$16.99/bbl	None
\$12.00 to \$13.99/bbl	-1.0 cent/kWh
Below \$12.00/bbl	-2.0 cents/kWh

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OPI Sheet 2

which was filed May 3, 2000
June 21, 1999

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

OIL PRICE INDEXED ELECTRIC RATE RIDER

COST ESCALATOR

The product of multiplying monthly kilowatt-hours used by that month's oil production cost smoothing adjustment will yield the "Monthly Balance." The sum of all previous Monthly Balances yields the "Accumulated Balance." On the first day of Customer's monthly billing cycle, the Accumulated Balance, if any, will be subject to a cost escalation of 0.8% (approximately 10% per year). If Customer elects to dispose of the Accumulated Balance early, no penalty will be imposed and cost escalation for the last month's Accumulated Balance will be prorated for only that portion of the month prior to early disposition of the Accumulated Balance.

ACCUMULATED BALANCE DISPOSITION

In the event a Customer elects to discontinue service under the Rider for any reason at any location while owing the Company an Accumulated Balance, the Customer must dispose of the Accumulated Balance by choosing one of the following options:

- a. Request a transfer of the Accumulated Balance to another active Non-Residential account in the Customer's name, or
- b. Enter mutually agreeable terms to pay Accumulated Balance to Company, or
- c. If applicable, obtain a notarized affidavit from the new lease owner or operator ("New Customer") in which the New Customer acknowledges the existence of and agrees to pay the Accumulated Balance under terms acceptable to the Company, or
- d. Credit positive Monthly Balances against the Accumulated Balance until Accumulated Balance reaches zero.

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By _____ President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule OPI Sheet 3

which was filed May 3, 2000
June 21, 1999

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

OIL PRICE INDEXED ELECTRIC RATE RIDER

CONTRACT TERM

1. Any Customer electing service under the Rider must remain on the Rider for no less than 12 months. Participating Customers may discontinue service under the Rider at any time after 12 months, subject to disposition of the Accumulated Balance.
2. Unless the Accumulated Balance is otherwise disposed of as provided above, the Customer must remain on the Rider until the Accumulated Balance is offset completely by positive Monthly Balances. When the Accumulated Balance reaches zero, this Rider will no longer be effective until again elected by the Customer in a subsequent low oil price period.

OTHER TERMS AND CONDITIONS

1. This Rider may not be used in conjunction with any discounted tariff.
2. Nothing in this Rider shall prevent Company from pursuing any legal means to collect past due amounts or Accumulated Balances not settled in accordance with this Rider.
3. Company may request KCC approval to modify or discontinue this Rider at any time. Any such request by the Company shall not void Customer's obligation to pay the Accumulated Balance.
4. Unless specifically modified herein, all other provisions of the applicable rate schedule and the Company's *Electric Terms and Conditions Rules and Regulations* will remain in effect and may be changed upon Company application and KCC approval.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

SCHEDULE IGF

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule IGF Sheet 1

Company Wide M System

February 14, 2004

(Territory to which schedule is applicable)

which was filed May 3, 2000

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

IRRIGATION SERVICE – FROZEN

AVAILABLE

To Customers located adjacent to the Company's existing multi-phase lines for electric power and accompanying energy to be used for irrigation well pumping and other incidental uses. This schedule is available only at existing active locations where service was furnished on January 1, 1990. New connections, reconnections and line extensions are not available under this schedule. Locations meeting the January 1, 1990 eligibility threshold may alternately take service under Time of Day Irrigation Service, Schedule IG-TOD, on an annual basis and return to this schedule in later years.

APPLICABLE

To qualifying Customers for irrigation well pumping and other incidental uses.

CHARACTER OF SERVICE

Service hereunder will be multi-phase, approximately 60 cycles. At the Company's option, single-phase service may be provided when in the judgment of Company, providing such single-phase service will not diminish the quality of service to other Customers.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

MINIMUM MONTHLY CHARGE

The minimum monthly charge will be \$3.00 per connected kW, but not less than \$20.00 per month, plus any applicable customer charges.

Issued	Month	Day	Year
Effective	Upon Approval by Commssion		
	Month	Day	Year
By	Earnest Lehman Signature of Officer		President Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule IGF Sheet 2

February 14, 2004

which was filed May 3, 2000

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

IRRIGATION SERVICE – FROZEN

DETERMINATION OF kW BILLING DEMAND

The billing demand kW will be the highest of A, B or C below:

- A. The highest average fifteen (15) minute kW demand measured during the period for which the bill is rendered; or
- B. The highest average fifteen (15) minute kW demand measured during any of the periods for which bills are rendered in the previous billing months of July, August or September; or
- C. Seven (7) kW.

POWER FACTOR

If the average power factor for the month (determined by permanent measure, or by test under normal operating conditions) is less than ninety (90) percent lagging, the connected horsepower will be increased one (1) percent for each one (1) percent by which the average power factor is less than ninety (90) percent lagging.

SPECIAL CONDITIONS

- A. The Company will own and operate all electric facilities installed by the Company. The Company will furnish the meter complete with meter socket and service drop to a point to be agreed on between Customer and Company.
- B. The Customer's equipment must include entrance facilities, phase imbalance and loss of phase protection devices, overload protection devices, starter wiring and meter loop wiring, all to be built and installed in accordance with the National Electrical Safety Code.
- C. If the Customer has two (2) or more irrigation wells connected to one (1) transformer bank, the Customer, at his option, will pay for service as follows:
 - 1. The Customer may have a meter for each well, or
 - 2. The Customer may have one (1) meter to register the kilowatt-hours, and the horsepower charges will be based on the total connected horsepower.

Issued	Month	Day	Year
Effective	Upon Approval by Commssion		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule IG Sheet 3

which was filed May 3, 2000
May 7, 1993

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

IRRIGATION SERVICE – FROZEN

TERM OF CONTRACT

The Customer will execute the Company's standard form of contract for one (1) year or more, designating therein the horsepower demand contracted for. The contract will be automatically renewed annually after the initial period until terminated by written notice from either party. Customers taking service under this schedule must complete the current contract year before commencing service under any other irrigation schedule.

OTHER TERMS AND CONDITIONS

Service hereunder is subject to the *Electric Terms and Conditions* Rules and Regulations of the Company on file with The State Corporation Commission of Kansas.

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By _____ President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule IG-TOD Sheet 1

which was filed May 3, 2000
October 19, 1994

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

IRRIGATION SERVICE – TIME OF DAY

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any Customer for irrigation well pumping and other incidental uses.

CHARACTER OF SERVICE

Service hereunder will be multi-phase, approximately 60 cycles. At the Company's option, single-phase service may be provided when in the judgment of Company, providing such single-phase service will not diminish the quality of service to other Customers.

MONTHLY RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

TIME OF DAY BILLING PERIODS

The on-peak period is defined as 2:00 p.m. to 9:00 p.m., Monday through Saturday, June 1st through August 31st. All other hours are off-peak.

LOAD SHEDDING

It is the sole responsibility of the Customer to shed loads, either manually or automatically, to reduce consumption during the on-peak periods. The Company will not be required to notify the Customer of the beginning or end of on-peak periods or seasons.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule IG-TOD Sheet 2

February 14, 2003

which was filed May 3, 2000

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

IRRIGATION SERVICE - TIME OF DAY

POWER FACTOR

If the average power factor for the month (determined by permanent measure, or by test under normal operating conditions) is less than ninety (90) percent lagging, the energy charge will be increased one (1) percent for each one (1) percent by which the average power factor is less than ninety (90) percent lagging.

SPECIAL CONDITIONS

- A. The Company will own and operate all electric facilities installed by the Company. The Company will furnish the meter complete with meter socket and service drop to a point to be agreed on between Customer and Company.
- B. The Customer's equipment must include entrance facilities, phase imbalance and loss of phase protection, overload protection devices, and starter and meter loop wiring, all to be built and installed in accordance with the National Electrical Safety Code.

TERM OF CONTRACT

The Customer will execute the Company's standard form of contract for one (1) year or more, designating therein the connected horsepower. The contract will be automatically renewed annually after the initial period until terminated by written notice from either party.

OTHER TERMS AND CONDITIONS

- A. The Customer may request optional Time and Temperature Service under the Irrigation Time of Day Rate. However, it is at the sole discretion of the Company to install the metering devices capable of sensing or receiving temperature data. If such devices have been installed, the on-peak energy charge shall apply to only the kWh used during the on-peak period when the temperature threshold has been exceeded. The temperature threshold is between 90 and 95 degrees Fahrenheit. ~~The Customer will be charged an additional \$5.00 per month as part of the customer charge to participate in this option.~~
Once the Customer has elected ~~this~~ *the Time of Day or Time and Temperature* option, ~~it~~ *the Customer* must remain on it for at least one year from the date the optional ~~time and temperature~~ service took effect. Similarly, if the Customer withdraws from the optional service, the Customer is not eligible to participate in the optional service for one year from the date of withdrawal.
- B. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule IGI-A Sheet 1

May 3, 2000

which was filed December 1, 1995

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

INCIDENTAL IRRIGATION -- ANNUAL SERVICE

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To Customers for sprinkler drives, tail water pumps and any other use incidental to irrigation pumping where service of a single character is taken through one meter at one point of delivery. This schedule does not apply to irrigation pumping.

CHARACTER OF SERVICE

Alternating current, approximately 60 cycles, single-phase, at nominal voltages of 120 or 240/240 volts. Three-phase service may be supplied at the Company's option.

ANNUAL BILLING PERIOD

The electric service rate set forth hereunder is based on a twelve-month service year. The energy use for the preceding twelve-month period and the annual Customer Charge will be billed to the Customer during the anniversary month of the account.

ANNUAL RATE

Charges equivalent to the sum of all components itemized in the currently effective Master Tariff, plus applicable adjustments specified therein.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Signature of Officer		President
	Earnest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide M System

(Territory to which schedule is applicable)

Replacing Schedule IGI-A Sheet 2

which was filed May 3, 2000
December 1, 1995

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

INCIDENTAL IRRIGATION - ANNUAL SERVICE

SERVICE PROVISION

1. The Company will read meters once each year, at or near the close of the service year, and all energy consumed during such period from the last meter reading will be billed at the foregoing rate. Such billings will be adjusted to include the ECA factor applicable during the month of billing.
2. In the event a Customer discontinues service prior to the close of a service year, the prepaid Customer Charge will be refunded on a prorated basis.

CONTRACT PERIOD

Service will not be provided under this schedule for less than one (1) year, or such terms as may be specified in the Electric Service Agreement between the Customer and the Company.

OTHER TERMS AND CONDITIONS

1. Individual motor units cannot exceed ten (10) horsepower at locations with single phase service, unless otherwise agreed upon prior to installation.
2. Service hereunder is subject to the *Electric Terms and Conditions Rules and Regulations* of the Company on file with The State Corporation Commission of Kansas.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide

(Territory to which schedule is applicable)

Replacing Schedule ECA Sheet 1

November 22, 2004

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

ENERGY COST ADJUSTMENT

APPLICABLE

The Energy Cost Adjustment Clause (ECA) is applicable to all of the Company's electric rate schedules.

COMPUTATION FORMULA

The rates for energy to which this adjustment is applicable will be increased or decreased by .001¢ per kilowatt-hour (kWh) for each .001¢ (or major fraction thereof) increase or decrease in the aggregate cost of energy per kWh as computed by the following formula:

$$C \times \frac{P}{S} - b = \text{Adjustment}$$

Where:

C = The actual total cost of purchased power and energy, Account No. 555, and the fossil fuel burned in generation Account Nos. 501 and 547 expressed in ¢/kWh for the latest month for which data is available.

b = Actual energy cost (purchased power and energy plus fuel burned in generation) in ¢/kWh established during the base period. For the M System, this is ~~4.326¢/kWh~~ 5.0085¢/kWh, as established during the base period of January 1st through December 31st 2001 ~~July 1st 2006 through June 30th 2007~~.

For the W System, the base is ~~3.256¢~~ 4.7432¢/kWh as established during the first twelve (12) full months following the closing of the acquisition of the W System (September 1st, 2003 through August 31st, 2004). ~~base period of July 1st 2006 through June 30th 2007~~.

P = Actual purchased energy and net generation expressed in kWh for the most recent twelve-month period ended December 31st.

S = Actual sales in kWh for the most recent twelve-month period ended December 31st.¹

For the W System, the Adjustment will be zero for the first 12 months following the closing of the acquisition.

¹If actual sales reflect a line loss factor greater than the limit value, restatement of sales based on the limit value shall be required.

Commission File Number

Issued	Month	Day	Year
Effective	Upon Commission Approval		
	Month	Day	Year
By			President
Earnest A. Lehman	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System Company Wide

(Territory to which schedule is applicable)

Replacing Schedule Initial AVE Sheet 1

which was filed January 11, 2007

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

AD VALOREM TAX SURCHARGE

1. APPLICABILITY.

This rider is applicable to all M System Retail Rate Schedules except where not permitted under a separately negotiated contract with a Customer.

2. NET MONTHLY CHARGE.

The Ad Valorem Tax Surcharge shall be applied to each block of the energy charge on a Customer's regular monthly bill. A positive amount shall indicate a charge to the Customer and a negative amount shall be a refund. It shall be calculated as:

The sum of: The total Ad Valorem taxes levied for the year

Minus: The Ad Valorem taxes included in the Company's current rates as filed by the Company in ~~Docket 03-MDWE-001-RTS~~ *Docket 08-MDWE-____-RTS*.

Plus: Any amount under-collected by prior Ad Valorem Tax Surcharges, or

Minus: Any amount over-collected by prior Ad Valorem Tax Surcharges

Divided by: The total kWh retail sales in the most recent calendar year.

3. DEFINITIONS AND CONDITIONS.

- a. The Ad Valorem Tax Surcharge is intended to recover charges in the real estate and personal property taxes pursuant ~~in~~ to K.S.A. 66-117(f).
- b. The Ad Valorem Tax Surcharge shall become a part of the total bill for electric service and need not be itemized separately on the Customer's bill.
- c. All provisions of this rider are subject to changes made by order of the Commission.

Issued	Month	Day	Year
Effective	Upon Commission Approval		
	Month	Day	Year
By	Earnest Lehman		President
	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide

(Territory to which schedule is applicable)

Replacing Schedule Initial Sheet 1

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 4 Sheets

TRANSMISSION SERVICE CHARGE ADJUSTMENT RIDER

Applicable

The Transmission Service Charge Adjustment (TSCA) Rider is applicable to the Company's retail electric rate schedules and special contracts where specifically identified.

Unbundled Transmission Rate – The Transmission Service Charge

For unbundled retail service, the Company shall charge per unit transmission service charges based on the transmission revenue requirement established in Docket No. 08-MDWE- _____ - RTS ("This Docket"). The Annual Transmission Revenue Requirement (ATRR) as established is \$5,550,089 (see Annex 1).

The Retail portion of the Annual Transmission Revenue Requirement (RATRR) is calculated by reducing the ATRR for transmission system revenue received for non-native load use of the transmission system (all accounts under 456.20). In this Docket, the payments made for non-native use of the transmission system totaled \$2,031,735. The RATRR established in this Docket is \$3,518,354.

This RATRR is allocated to all retail customer classes with a per unit charge established for each customer class as follows:

- 1. A cents per kilowatt hour (kWh) charge determined by dividing the portion of the RATRR allocated to that customer class by the annual applicable kWh sales for that rate schedule;*
- 2. A dollar per fixture per month charge (for lighting schedules) calculated by taking the allocated RATRR and dividing by the annual kWh sales attributable to the lighting class and then multiplying by the monthly kWh consumed by the fixture.*

Per Unit Charges for Transmission Rates – The Base Transmission Service Charge

The rates established in this Docket include recovery of the RATRR (i.e. the base Transmission Service Charge). The charges in the following table shall be applied to a Customer's consumption as indicated. These are the Transmission Service Charges by rate class. The amount determined by the application of such unit charge shall become a part of the total bill for electric service furnished and will be itemized separately on the Customer's bill.

Issued _____	_____	_____	_____
Month	Day	Year	
Effective Upon Commission Approval _____	_____	_____	
Month	Day	Year	
By _____	_____	President	
Earnest A. Lehman	Signature of Officer	Title	

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Initial Sheet 2

Company Wide

(Territory to which schedule is applicable)

which was filed

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 4 Sheets

TRANSMISSION SERVICE CHARGE ADJUSTMENT RIDER

Calculation of the Unbundled Transmission Service Charge in Rates by Customer Class

<u>Rate Schedule(s)</u> (1)	<u>Allocation</u> (2)	<u>Billing Determinant</u> (3)	<u>Per Unit Charge</u> (4)
1. M System Residential	21.77%	232,458,550 kWh	\$0.003295/kWh
2. M System Gen. Svc. Small	11.34%	133,475,612 kWh	\$0.002989/kWh
3. M System Gen. Svc. Medium	8.68%	91,287,761 kWh	\$0.003299/kWh
4. M System Gen. Svc. Large	6.90%	91,229,387 kWh	\$0.002661/kWh
5. M Transmission Lev. Svc.	2.69%	33,848,673 kWh	\$0.002796/kWh
6. M System Oil Field	13.43%	199,548,840 kWh	\$0.002415/kWh
7. M System Irrigation	5.82%	52,264,802 kWh	\$0.003918/kWh
8. M System Lighting	0.28%	6,564,025 kWh	\$0.001501/kWh
9. M System Contracts	4.03%	58,944,795 kWh	\$0.002405/kWh
10. W System Residential	6.60%	67,934,629 kWh	\$0.003418/kWh
11. W System Gen. Svc. Small	11.60%	97,262,443 kWh	\$0.004197/kWh
12. W System Public Schools	0.47%	5,107,940 kWh	\$0.003237/kWh
13. W System Large Power	6.22%	119,055,107 kWh	\$0.001838/kWh
14. W System Lighting	0.17%	3,725,138 kWh	\$0.001605/kWh
15. Retail Average	100%	1,192,662,702 kWh	\$0.002950/kWh

Annual Adjustment to the Transmission Service Charge

No later than the last business day of April, Company will file the calculation of its Annual Transmission Revenue Requirement calculation (Annex 1) with the Commission. The ATRR will be filed in accordance with the Formula Transmission Rate Template (Annex 2) attached. Based on changes to its RATTR, an adjustment to the per unit transmission service charge will be included on bills rendered on or after June 1 of each year.

Issued

Month Day Year

Effective Upon Commission Approval

Month Day Year

By President

Earnest A. Lehman Signature of Officer

Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Initial Sheet 3

Company Wide

(Territory to which schedule is applicable)

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 4 Sheets

TRANSMISSION SERVICE CHARGE ADJUSTMENT RIDER

Calculation of the Adjustment to the Transmission Service Charge

As established in this Docket, the Company's initial RATRR is \$3,518,354. Dividing the RATRR by the retail sales in the year corresponding to the RATRR yields the average retail transmission cost. In this Docket, the average retail transmission cost is \$0.002950 per kWh. Each year, the Company will recalculate its average retail transmission cost by dividing the new annual RATRR calculated in accordance with the following procedure by the corresponding retail sales volumes. If the updated average retail transmission cost is less than \$0.002950 per kWh, retail customers will receive a reduction from the base year Transmission Service Charge on their monthly bill equal to the difference between \$0.002950 per kWh less the new average retail transmission cost. If the updated average retail transmission cost is more than \$0.002950 per kWh, retail customers will pay a higher Transmission Service Charge on their monthly bill equal to the updated average retail transmission cost minus \$0.002950 per kWh. The reduction or increase to the Transmission Service Charge shall continue on customers' bills until the average retail transmission cost is updated at the subsequent annual adjustment.

Calculation of the Updated Transmission Service Charge

The rates for energy to which this adjustment is applicable will be increased or decreased by \$0.000001 per kWh for each \$0.000001 (or major fraction thereof) increase or decrease in the average retail transmission cost. The Transmission Cost Adjustment to the TSCA is calculated as follows:

- 1. *The Average Retail Transmission Cost is updated;*

ARTC = (RATRR +/- the ACR)/Annual kWh Retail Sales

Where:

RATRR = Retail Annual Transmission Revenue Requirement

ACR = Annual Cost Remainder: difference between the Retail Annual Transmission Revenue Requirement established in the prior year, and the actual transmission cost recovery (from the Transmission Service Charge) during the prior year. An under recovery of the RATRR from the prior year will result in a positive value for the ACR and increase the revenue requirement for the next year, whereas a negative value means costs were over recovered and result in a decrease in revenue requirement for the next year.

Issued	Month	Day	Year
Effective	Upon Commission Approval		
	Month	Day	Year
By			President
	Earnest A. Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide

(Territory to which schedule is applicable)

Replacing Schedule Initial Sheet

which was filed

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 4 of 4 Sheets

TRANSMISSION SERVICE CHARGE ADJUSTMENT RIDER

2. *The Transmission Service Charge Adjustment (TSCA) is calculated:*

$$ARTC - b = TSCA$$

Where:

b = The base or average retail transmission service charge (\$0.002950 per kWh) as established in this Docket.

TSCA = The Transmission Service Charge Adjustment – this is the adjustment to made each year to the Transmission Service Charge for each Rate Class.

Timing

On bills rendered after June 1, the Transmission Service Charge appearing on unbundled bills will be updated to reflect the TSCA.

Reporting Requirements

When the filing to update the Annual Adjustment to the Transmission Service (last business day of April), the Company will submit to the Commission a report detailing by customer class the sales volumes, monthly Transmission Service Charge, and Transmission cost recovery by month for the prior calendar year.

Issued

Month Day Year

Effective Upon Commission Approval

Month Day Year

By President

Earnest A. Lehman Signature of Officer Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 95-100

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Company Wide

(Territory to which schedule is applicable)

SCHEDULE _____

Replacing Schedule _____ Sheet _____

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

*See Index 99 Annex 1 and 2 to Schedule TSCA
Index 95-100 intentionally left blank*

Issued

Month Day Year

Effective Upon Commission Approval

Month Day Year

By _____ President

Earnest A. Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule Contents Sheet 1

November 7, 2006

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

W SYSTEM
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Month Day Year

Effective Upon Commission Approval

Month Day Year

By President

Earnest A. Lehman Signature of Officer Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 201

MIDWEST ENERGY, INC.

SCHEDULE Index

(Name of Issuing Utility)

Replacing Schedule

Initial

Sheet 1

W System

which was filed

July 16, 2003

(Territory to which schedule is applicable)

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

EXPLANATION OF SYMBOLS

- AUX Auxiliary or Breakdown Service
- GS General Service
- KEPCo Kansas Electric Power Cooperative
- LP Large Power
- MST Municipal Service - Traffic
- PAL Private Area Lighting
- PGC Parallel Generation Contract
- PS Public and Parochial Schools
- WRC Wholesale Rural Cooperative
- RS Residential Service
- SL Street Lighting
- ST Short Term Service
- TD Time Differentiated
- WIR *Irrigation Service*
- WOS *Oil Field Service*
- WSM Wholesale Service - Municipalities
- WTU Wholesale Time of Use

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By _____ President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

SCHEDULE GS

(Name of Issuing Utility)

Replacing Schedule ~~Initial~~ ^{GS} Sheet 1

W System

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 4 Sheets

GENERAL SERVICE

AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities.

APPLICABLE

To any Customer using electric service supplied at one point of delivery for which no specific schedule is provided.

This schedule is not applicable to breakdown, standby, supplemental, resale or shared electric service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

STANDARD SERVICE

NET MONTHLY BILL

Winter Period - Energy used and demand set in the billing months of October through June.

\$2.33 \$4.00 per kW of Billing Capacity, over 5 kW

6.4403¢ 9.2978¢ per kWh for the first 1,650 kWh

3.8091¢ 5.8978¢ per kWh for all remaining kWh

plus: \$8.50 \$12.00 Customer Charge

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MIDWEST ENERGY, INC.

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W System

(Territory to which schedule is applicable)

SCHEDULE GS

Replacing Schedule ^{GS}Initial Sheet 2

which was filed

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 4 Sheets

GENERAL SERVICE

Summer Period - Energy used and demand set in the billing months of July through September.

~~\$6.71~~ \$8.00 per kW of Billing Capacity, over 5 kW

~~6.4403¢~~ 9.2978¢ per kWh for the first 1,650 kWh

~~3.8094¢~~ 5.8978¢ per kWh for all remaining kWh

plus: \$8.50 \$12.00 Customer Charge

The rates hereunder are subject to all applicable adjustments and surcharges.

RECREATIONAL LIGHTING SERVICE

Recreational Lighting Service is supplied to separately metered, outdoor recreational lighting installations, including athletic fields, lighting for public parks and other public recreational facilities. Such use may include small amounts of energy for other purposes incidental to the recreational lighting function. All other uses under this rate schedule shall be Standard Service.

NET MONTHLY BILL

7.0041¢ per kWh

plus applicable adjustments and surcharges.

plus: \$10.00 Customer Charge

UNMETERED SERVICE

Unmetered service refers to electric service which is not measured by a watt-hour meter. This type of service may apply, at Company's option, to delivery points for which it is impractical or difficult to install and read meters. In addition, it may apply, at Company's option, to delivery points with minimal linear loads. The usage and demand are calculated by using typical hours of use and rated equipment loads.

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By	Signature of Officer		President
	Ernest Lehman		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

SCHEDULE LP

Replacing Schedule ~~Initial~~ LP Sheet 1

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

LARGE POWER CONTRACT SERVICE

AVAILABILITY

Available throughout Company's service area to commercial and industrial Customers with a Billing Capacity greater than or equal to 200 kilovolt-amperes (kVA) at one delivery point.

Service is subject to the DEFINITIONS AND CONDITIONS section below. Backup, breakdown, resale, shared, standby, supplemental, and temporary service are not available under this rate schedule.

NET MONTHLY BILL

CAPACITY CHARGE \$4.45 ~~\$5.09~~ per kVA for the first 200 kVA of Billing Capacity
 \$4.26 ~~\$4.58~~ per kVA for the next 400 kVA of Billing Capacity
 \$4.14 ~~\$4.07~~ per kVA for all additional kVA of Billing Capacity

ENERGY CHARGE 4.2291~~¢~~ ~~5.8200¢~~ per kWh for the first 50 kWh per kVA of Billing Capacity
 3.5911~~¢~~ ~~5.3200¢~~ per kWh for the next 100 kWh per kVA of Billing Capacity
 3.2442~~¢~~ ~~4.8200¢~~ per kWh for the next 250 kWh per kVA of Billing Capacity
 3.0936~~¢~~ ~~4.3200¢~~ per kWh for all additional kWh
 plus applicable adjustments and surcharges.

CUSTOMER CHARGE \$60.00 per month Customer Charge

MINIMUM BILL: The greater of ~~\$890.00~~ \$1,078 or the Capacity Charge multiplied by the Billing Capacity plus the Customer Charge plus applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Service is delivered at standard, three-phase voltage from available lines with adequate capacity. Company retains the right to change the voltage of its supply lines.
2. Service normally is measured at delivery voltage; however, Company reserves the right to locate its meters at a voltage other than delivery voltage and compensate for transformer losses.

Issued _____ <div style="display: flex; justify-content: space-between; font-size: small;"> Month Day Year </div> Effective _____ Upon Approval by Commission <div style="display: flex; justify-content: space-between; font-size: small;"> Month Day Year </div> By _____ Earnest Lehman Signature of Officer President Title	
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THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 240

SCHEDULE PS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule ^{PS} Initial Sheet 1

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

SERVICE TO SCHOOLS

AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities.

APPLICABLE

To any tax supported public school or parochial school organized and operated by a generally recognized religious organization incorporated under specific laws of Kansas relating thereto, using electric service supplied at one point of delivery and where that service location is used predominately for educational purposes. Electric service to public and parochial schools may also be supplied under the Company's applicable General Service or Large Power Contract Service rate schedules subject to the terms thereof. This schedule is not applicable to breakdown, standby, or resale service.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the voltage and phase of the Company's established secondary distribution system most available to the service location.

NET MONTHLY BILL

Rate

~~\$10.00~~ 20.00 plus
 5.9841¢ 7.6000¢ per kWh for the first 12,500 kWh*, plus
 4.8841¢ 7.2600¢ per kWh for all additional kWh
 plus applicable adjustments and surcharges.

* Add 100 kWh for each kilowatt (kW) of Billing Capacity over 50 kW for bills issued for July through September inclusive.

Issued	Month	Day	Year
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	Signature of Officer		Title

MIDWEST ENERGY, INC.

SCHEDULE PS

(Name of Issuing Utility)

Replacing Schedule ~~Initial~~ ^{PS} Sheet 2

W System

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

SERVICE TO SCHOOLS

If the Customer has permanently installed and uses as the primary source of heat for the space to be heated, three (3) kilowatts or more of electric space heating equipment, and has so informed the Company in writing, the rate above shall be modified for bills issued for November through May as follows:

- Customer's use of such heating equipment shall be billed at ~~4.8841¢~~ 7.2600¢ per kWh, determined in accordance with the following schedule:

November bills,	50	kWh per kW of installed heating capacity
December bills,	100	kWh per kW of installed heating capacity
January bills,	170	kWh per kW of installed heating capacity
February bills,	190	kWh per kW of installed heating capacity
March bills,	170	kWh per kW of installed heating capacity
April bills,	100	kWh per kW of installed heating capacity
May bills,	50	kWh per kW of installed heating capacity

plus applicable adjustments and surcharges.

- Company may, at its option, install a watt-hour meter on the Customer's space heating circuit to determine the energy consumed by the space heating equipment. The kilowatt-hour consumption so metered, rather than the amount calculated from the above, shall be billed at ~~4.8841¢~~ 7.2600¢ per kWh, plus applicable adjustments and surcharges.

Minimum Bill

The above rate for zero consumption plus applicable adjustments and surcharges.

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MIDWEST ENERGY, INC.

SCHEDULE RS

(Name of Issuing Utility)

Replacing Schedule RS ~~Initial~~ Sheet 2

W System

(Territory to which schedule is applicable)

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 4 Sheets

RESIDENTIAL ELECTRIC SERVICE

A. Standard Electric Service

NET MONTHLY BILL

Winter Period - Energy used in the billing months of October through June.

5.9214¢ ~~8.0000¢~~ per kWh for all kWh,

plus: \$6.00 Customer Charge

Summer Period - Energy used in the billing months of July through September.

6.4888¢ ~~8.6000¢~~ per kWh for all kWh,

plus: ~~\$6.00~~ \$12.00 Customer Charge

The rates hereunder are subject to all applicable adjustments and surcharges.

The energy charge component of this summer period rate for Customers whose average daily consumption is less than or equal to 40 kWh for each of the billing months of July, August and September will be reduced to 5.9214¢ ~~8.0000¢~~ per kWh.

Customers whose average daily consumption exceeds the 40 kWh usage level in any summer billing month shall have that month's usage and all subsequent energy usage during the summer period billed at the stated rate of 6.4888¢ ~~8.6000¢~~ per kWh.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period.

Minimum

The Customer Charge, plus the minimum specified in the Electric Service Agreement, plus applicable adjustments and surcharges.

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MIDWEST ENERGY, INC.

(Name of Issuing Utility)

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(Territory to which schedule is applicable)

SCHEDULE RS

Replacing Schedule ~~Initial~~ ^{RS} Sheet 3

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 4 Sheets

RESIDENTIAL ELECTRIC SERVICE

B. Peak Management Electric Service

NET MONTHLY BILL

Winter Period — Energy used and demand set in the billing months of October through June.

\$1.22 ~~\$1.91~~ per kW of Billing Capacity, plus
3.6173¢ ~~5.1697¢~~ per kWh for all kWh,

plus: \$8.00 ~~\$12.00~~ Customer Charge

Summer Period - Energy used and demand set in the billing months of July through September.

\$4.47 ~~\$4.77~~ per kW of Billing Capacity, plus
3.6173¢ ~~5.1697¢~~ per kWh for all kWh,

plus: \$8.00 ~~\$12.00~~ Customer Charge

The rates hereunder are subject to all applicable adjustments and surcharges.

Minimum

The Customer Charge, plus the minimum specified in the Electric Service Agreement, plus the charge for 1 kW applied in any month that the Customer has purchased at least 1 kWh, plus applicable adjustments and surcharges.

Billing Capacity

Customer's average kilowatt load during the thirty-minute period of maximum use during the month.

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MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule Initial ST Sheet 1

which was filed July 16, 2003

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 4 Sheets

SHORT-TERM SERVICE

AVAILABILITY

Electric service is available under this rate schedule at points on the Company's existing distribution facilities in and around the communities specified in the Index.

APPLICABLE

Short-Term Service is defined as service supplied for less than 12 consecutive months at one point of delivery and measured through one meter.

Service will be furnished only when and where Company has available capacity in lines, transformers and ancillary equipment.

This rate schedule is not applicable to breakdown, standby, or resale of electric service.

NET MONTHLY BILL

~~\$10.00~~ \$12.00 per month, plus

ENERGY CHARGE

~~7.0041¢~~ 9.2978¢ per kWh
plus all applicable adjustments and surcharges.

CAPACITY CHARGE

for usage during October through June
~~\$2.33~~ \$4.00 per kW of Billing Capacity, over 5 kW

for usage during July, August, September
~~\$6.71~~ \$8.00 per kW of Billing Capacity, over 5 kW

Minimum Bill

The above rate for zero consumption plus all applicable adjustments and surcharges.

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By _____ President

Ernest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Initial Sheet 1

W System

(Territory to which schedule is applicable)

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

IRRIGATION SERVICE

AVAILABLE

At locations on the Company's existing primary distribution system.

APPLICABLE

To any Customer for irrigation well pumping and other incidental uses. Customers utilizing service for non-pumping irrigation use such as sprinkler drives, tail water pumps, or any other use incidental to irrigation pumping should use the W System General Service Schedule.

CHARACTER OF SERVICE

Alternating current 60 hertz at the voltage and phase of the Company's established secondary distribution system most available to the service location.

NET MONTHLY BILL

*\$7.00 per kW of billing capacity over 5 kW
7.7000¢ per kWh for the first 1,650 kWh
5.2000¢ per kWh for the remaining kWh
Plus \$15.00 per month Customer Charge*

MINIMUM MONTHLY BILL

A minimum monthly bill is applicable to the W System Irrigation Rate and is calculated as follows:

The Customer Charge, plus:

- A. A minimum contract capacity as specified in the Electric Service Agreement times the per kW capacity charge above (for contract capacity greater than five kW only).*
- B. Any line extension charges (if applicable)*
- C. Any other charges as provided for in the Electric Service Agreement.*

BILLING CAPACITY

The Customer's average kilowatt load during the thirty-minute period of maximum use during the month.

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MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule Initial Sheet 2

which was filed

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

IRRIGATION SERVICE

POWER FACTOR

If the average power factor for the month (determined by permanent measure, or by test under normal operating conditions) is less than ninety (90) percent lagging, the Billing Capacity will be increased by multiplying by 0.90 and dividing by the power factor.

SPECIAL CONDITIONS

- A. *The Company will own and operate all electric facilities installed by the Company. The Company will furnish the meter complete with meter socket and service drop to a point to be agreed on between Customer and Company.*
- B. *The Customer's equipment must include entrance facilities, phase imbalance and loss of phase protection, overload protection devices, and starter and meter loop wiring, all to be built and installed in accordance with the National Electrical Safety Code.*

TERM OF CONTRACT

The Customer will execute the Company's standard form of contract (Electric Service Agreement) for one (1) year or more, designating therein the connected horsepower. The contract will be automatically renewed annually after the initial period until terminated by written notice from either party.

OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Electric Terms and Conditions of the Company on file with The State Corporation Commission of Kansas.

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SCHEDULE WOS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Initial Sheet 1

W System

(Territory to which schedule is applicable)

which was filed

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

OIL FIELD SERVICE

AVAILABLE

At locations on the Company's existing W System primary distribution system.

APPLICABLE

To any oil field customer for all oil well production and pipeline power and energy uses at any one location where service is taken through one (1) meter at one point of delivery.

CHARACTER OF SERVICE

Alternating current, 60 cycles, at the voltage and phase available from the Company's established primary distribution system.

NET MONTHLY BILL

- \$4.30 per kW of billing capacity over 5 kW
- 8.0194¢ per kWh for the first 1,650 kWh
- 5.6000¢ per kWh for the remaining kWh
- Plus \$20.00 per month Customer Charge

The rates hereunder are subject to all applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

A minimum monthly bill is applicable to the W System Oil Field Service and is calculated as follows:

The Customer Charge, plus:

- A. *A minimum contract capacity as specified in the Electric Service Agreement times the per kW capacity charge above (for contract capacity greater than five kW only).*
- B. *Any line extension charges (if applicable).*
- C. *Any other charges as provided for in the Electric Service Agreement.*

BILLING CAPACITY

The Customer's average kilowatt load during the thirty-minute period of maximum use during the month.

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THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 264

SCHEDULE WOS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Initial Sheet 2

W System

(Territory to which schedule is applicable)

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 2 Sheets

OIL FIELD SERVICE

POWER FACTOR

If the average power factor for the month (determined by permanent measure, or by test under normal operating conditions) is less than ninety (90) percent lagging, the Billing Capacity will be increased by multiplying by 0.90 and dividing by the power factor.

TERMS OF CONTRACT

The Customer will execute the Company's standard form of contract for one (1) year or more, designating therein the amount of power contracted for. The contract will be automatically renewed annually until terminated by written notice from either party.

OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Electric Terms and Conditions of the Company on file with The State Corporation Commission of Kansas.

Issued _____	Month _____	Day _____	Year _____
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