

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 Single - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
<b>I. ELECTRIC PLANT IN SERVICE</b>													
<b>A. INTANGIBLE PLANT</b>													
1 Organization	301	18,181	5,216	225	268	1,557	18	2	1,032	633	33	58	201
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	5,216	225	268	1,557	18	2	1,032	633	33	58	201
<b>B. PRODUCTION PLANT</b>													
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	10,346	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	71,593	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	5,487,170	1,216,537	42,618	5,511	374,950	6,403	501	451,896	285,144	13,634	9,261	193,410
15 Boiler Plant Equipment	342	5,148,207	1,141,387	39,986	5,171	351,788	6,008	470	423,981	267,529	12,792	8,689	181,463
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	346	2,546,016	564,466	19,775	2,557	173,975	2,971	233	209,677	132,305	6,326	4,297	89,741
19 Misc. Power Plant Equipment	348	2,504,985	555,369	19,456	2,516	171,171	2,923	229	206,298	130,173	6,224	4,228	88,295
20 Subtotal - OTHER PLANT	340-346	63,894,535	14,165,781	496,263	64,174	4,366,047	74,563	5,836	5,262,038	3,320,314	158,758	107,836	2,252,137
21 Subtotal - PRODUCTION PLANT	304-346	73,525,164	16,478,049	575,047	74,933	4,983,251	83,948	7,148	6,020,183	3,807,854	188,543	162,394	2,512,263
<b>C. TRANSMISSION PLANT</b>													
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
<b>D. DISTRIBUTION PLANT</b>													
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	141,708	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	64,10	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	2,278,353	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 - Incidentals	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	1,496	573	55	726	116	136	222	635
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	1,496	573	55	726	116	136	222	635
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	3,527,867	39,265	56,734	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	71,523	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	19,208	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	5,487,170	72,750	105,439	346	598,255	251,697	21,683	300,194	3,271	12,700	172,962	0
15 Boiler Plant Equipment	342	5,148,207	68,256	98,926	325	561,299	236,149	20,343	281,650	3,069	11,916	162,277	0
16 Engines and Generators	343	6,327,401	83,890	121,584	400	689,864	290,239	25,003	346,161	14,645	199,447	0	0
17 Turbogenerator Units	345	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	2,546,016	33,756	48,923	161	277,587	116,786	10,061	139,288	1,518	5,893	80,253	0
19 Misc. Power Plant Equipment	346	2,504,985	33,212	48,135	158	273,114	114,904	9,898	137,044	1,493	5,798	78,960	0
20 Subtotal - OTHER PLANT	340-346	63,894,535	847,126	1,227,768	4,034	6,966,295	2,930,854	252,479	3,495,563	38,085	147,885	2,014,028	0
21 Subtotal - PRODUCTION PLANT	304-346	73,525,164	954,315	1,382,617	4,586	7,848,015	3,510,646	289,838	4,064,139	40,248	167,194	2,248,237	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	51,599	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	3,634	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	1,045	1,445	0	0	0
46 Street Lighting and Signals	373	2,578,353	0	0	0	0	0	0	0	0	1,823,471	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	2,280,263	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 - Res	W System: Res - Demand	W System: GS Small	W System: Schools	W System: Large Power	W System: Oil Field	W System: Irrigation	W System: Lighting	W System: Resale
I. ELECTRIC PLANT IN SERVICE											
A. INTANGIBLE PLANT											
1 Organization	301	18,181	1,535	73	1,012	59	773	285	288	65	300
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	1,535	73	1,012	59	773	285	288	65	300
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	5,487,170	361,376	18,432	410,670	25,046	281,733	114,552	128,740	7,459	0
15 Boiler Plant Equipment	342	5,148,207	339,053	17,293	385,301	23,499	264,329	107,476	120,788	6,998	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	345	41,839,227	2,755,464	140,540	3,131,223	190,973	2,148,189	873,451	981,636	56,872	0
18 Accessory Electric Equipment	346	2,546,016	167,677	8,552	190,548	11,621	130,722	53,152	59,735	3,461	0
19 Misc. Power Plant Equipment	348	2,504,985	164,974	8,414	187,478	11,434	128,616	52,295	58,772	3,405	0
20 Subtotal - OTHER PLANT	340-348	63,894,535	4,207,990	214,626	4,781,981	291,644	3,280,594	1,333,885	1,499,100	86,851	0
21 Subtotal - PRODUCTION PLANT	304-348	73,525,164	4,906,439	249,398	5,450,468	322,899	3,711,038	1,507,944	1,875,209	98,321	0
C. TRANSMISSION PLANT											
22 Land and Land Rights	350	2,275,023	103,699	7,056	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	459,579	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	1,381,074
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	2,278,353	0	0	0	0	0	0	0	754,882	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	1,040,158	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 Train Lev Svc
<b>E. GENERAL PLANT</b>													
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	1,572,083	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	534,958	27,792	15,776	153,841	2,174	274	135,930	86,531	3,928	9,580	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	397	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	398	15,241	4,018	209	118	1,155	16	2	1,021	650	29	72	64
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	3,958,771	205,663	116,748	1,138,448	16,087	2,024	1,005,905	640,341	29,066	70,958	63,141
61 TOTAL PLANT IN SERVICE	101	353,647,784	101,449,962	4,382,884	5,211,379	30,277,556	352,688	44,676	20,074,343	12,306,797	646,318	1,136,118	3,909,907
<b>ADDITIONS TO UTILITY PLANT</b>													
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	106	-62,392	-19,550	-920	-1,040	-5,670	-64	-9	-3,469	-2,106	-94	-244	-114
66 Common Plant - Land	118.89	539,187	168,412	7,600	9,796	49,603	536	74	28,290	17,061	842	1,916	2,318
67 Common Plant - Struct&Impv	118.90	4,167,844	1,301,799	58,749	75,719	383,424	4,142	569	218,678	131,879	6,512	14,808	17,919
68 Common Plant - Furniture & Equipment	118.91	1,099,207	289,760	15,053	8,545	83,328	1,177	148	73,627	46,869	2,127	5,194	4,622
69 Common Plant - Computers	118.92	3,538,201	932,700	48,455	27,506	268,222	3,790	477	236,995	150,867	6,848	16,718	14,876
70 Common Plant - Vehicles	118.93	1,098,500	289,574	15,044	8,540	83,275	1,177	148	73,579	46,839	2,126	5,190	4,619
71 Common Plant - Communication Equip	118.97	3,096,107	816,161	42,401	24,059	234,708	3,316	417	207,382	132,016	5,992	14,629	13,017
72 Total Additions to Utility Plant		18,415,706	5,326,738	259,223	235,396	1,545,734	19,145	2,516	1,109,808	690,221	31,770	77,570	66,167
73 TOTAL UTILITY PLANT		372,063,491	106,776,701	4,642,107	5,446,774	31,823,290	371,833	47,192	21,184,151	12,997,018	678,087	1,213,687	3,976,074
<b>II. DEPRECIATION RESERVE</b>													
74 Steam	108.1	9,464,324	2,119,797	74,045	9,645	64,1289	10,805	920	774,711	490,389	24,260	20,979	323,278
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	3,533,823	791,497	27,647	3,601	239,447	4,034	344	289,264	183,103	9,058	7,833	120,707
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	108.8	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	24,428
80 Accum Deprec-Transport Equip	108.9	2,274,841	638,048	32,516	21,622	183,973	2,502	319	153,395	97,119	4,426	10,820	9,532
81 Subtotal-DEPRECIATION RESERVE		138,417,810	39,644,655	1,767,218	2,117,044	11,873,831	136,227	17,988	7,635,164	4,701,294	258,684	484,420	1,224,602
82 Common Plant	119.7	8,280,564	2,383,652	115,883	103,311	694,626	8,692	1,136	508,417	317,383	15,042	35,299	37,630
83 TOTAL RESERVE FOR DEPRECIATION	108	146,698,374	42,028,307	1,883,101	2,220,355	12,568,457	144,919	19,125	8,143,581	5,018,677	273,726	519,719	1,262,232
<b>III. OTHER RATE BASE ITEMS</b>													
84 Investment in NRUFC		7,191,013	2,573,830	112,767	120,738	769,905	9,106	1,150	522,359	331,173	15,608	31,656	99,631
85 Cash Working Capital	131	5,983,234	1,483,326	69,248	46,779	465,917	6,413	802	405,549	305,668	12,937	32,823	114,570
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	12,930,465	3,970,960	178,246	161,631	1,210,706	15,281	1,918	916,861	630,526	28,281	63,712	214,193
89 TOTAL RATE BASE		238,295,582	68,719,353	2,937,252	3,388,051	20,465,540	242,195	29,985	13,957,430	8,608,867	432,642	757,080	2,928,035
<b>I. OPERATING AND MAINTENANCE EXPENSES</b>													

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
<b>48 E. GENERAL PLANT</b>													
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	586,629	219,147	21,246	313,039	30,337	23,545	35,158	178,290
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	2,029,263	27,509	36,784	146	199,622	74,573	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	111,482	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	203,572	272,209	1,079	1,477,231	551,848	53,501	788,284	76,395	59,290	88,533	449,216
61 TOTAL PLANT IN SERVICE	101	353,647,784	5,139,797	6,293,932	30,044	29,081,672	11,144,972	1,065,159	14,113,682	2,259,693	2,645,391	4,324,434	12,362,821
<b>ADDITIONS TO UTILITY PLANT</b>													
62 Completed Const-Not Classified	106	324,287	4,830	5,806	29	2,6754	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	108	-62,392	-930	-1,117	-6	-5,128	-2,075	-206	-2,870	-491	-173	-168	-1,008
66 Common Plant - Land	118.89	539,187	8,138	9,595	49	42,113	16,303	1,628	21,742	4,327	1,480	3,108	15,653
67 Common Plant - Struct&Impv	118.90	4,167,844	62,909	74,168	381	325,528	126,017	12,587	168,065	33,449	11,441	24,027	120,999
68 Common Plant - Furniture & Equipment	118.91	1,099,207	14,900	19,924	79	108,125	40,392	3,916	57,698	4,340	5,592	6,480	32,880
69 Common Plant - Computers	118.92	3,538,201	47,962	64,133	254	348,041	130,017	12,605	185,723	17,999	13,969	20,859	105,837
70 Common Plant - Vehicles	118.93	1,098,500	14,891	19,911	79	108,056	40,366	3,913	57,661	4,337	5,588	6,476	32,859
71 Common Plant - Communication Equip	118.97	3,096,102	41,970	56,120	222	304,554	113,772	11,030	162,517	15,750	12,223	18,252	92,613
72 Total Additions to Utility Plant		18,415,706	263,458	331,142	1,497	1,637,327	629,185	61,794	878,007	121,101	61,410	92,201	478,781
73 TOTAL UTILITY PLANT		372,063,491	5,403,255	6,625,073	31,541	30,718,999	11,774,157	1,126,953	14,991,689	2,380,794	2,706,801	4,416,635	12,841,603
<b>II. DEPRECIATION RESERVE</b>													
74 Steam	108.1	9,464,324	122,962	178,152	591	1,011,488	450,993	37,254	522,343	5,198	21,590	289,874	1,673
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	3,533,823	45,912	65,519	221	377,673	168,393	13,910	195,034	1,941	8,061	108,160	625
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	574,739	215,790	20,998	306,404	32,985	22,863	31,289	173,323
80 Accum Deprec-Transport Equip	108.9	2,274,841	32,447	42,631	176	225,654	84,876	8,252	120,436	12,963	8,980	13,376	68,046
81 Subtotal-DEPRECIATION RESERVE		138,417,810	2,025,637	2,467,396	11,895	11,328,177	4,018,005	395,830	5,189,886	930,904	329,703	1,556,321	6,916,608
82 Common Plant	119.7	8,280,564	119,467	151,012	675	751,188	283,213	27,704	391,954	53,244	28,458	52,013	266,482
83 TOTAL RESERVE FOR DEPRECIATION	108	146,698,374	2,145,104	2,618,409	12,570	12,079,365	4,300,218	423,535	5,581,841	984,147	358,161	1,608,334	7,183,091
<b>III. OTHER RATE BASE ITEMS</b>													
84 Investment in NRUCFC		7,191,013	150,916	180,875	901	811,834	295,576	28,728	377,550	92,501	67,279	26,971	157,324
85 Cash Working Capital	131	5,983,234	114,680	148,738	631	773,376	152,841	15,677	206,988	50,173	38,846	147,789	279,203
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	12,930,465	261,709	325,331	1,507	1,568,699	441,058	43,659	574,714	140,193	103,299	174,760	436,527
89 TOTAL RATE BASE		238,295,582	3,519,850	4,331,906	20,478	20,208,333	7,914,997	747,077	9,984,562	1,536,839	2,451,939	2,983,962	6,095,039
<b>I. OPERATING AND MAINTENANCE EXPENSES</b>													

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
<b>48 E. GENERAL PLANT</b>											
49 Land and Land Rights	389	193,135	14,996	854	9,694	754	11,729	3,584	3,522	436	2,640
50 Structures and Improvements	390	3,179,748	246,895	14,057	159,602	12,419	193,104	59,010	57,979	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	299,337	23,293	362,171	110,674	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	24,234	1,885	29,308	8,956	8,800	1,090	6,619
57 Communication Equipment	397	2,123,835	164,908	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	1,166,059	66,390	753,782	58,656	912,008	278,697	273,827	33,920	205,956
61 TOTAL PLANT IN SERVICE	101	353,647,784	29,860,516	1,413,090	19,684,463	1,144,450	15,059,821	5,547,649	5,594,468	1,255,226	5,833,876
<b>ADDITIONS TO UTILITY PLANT</b>											
62 Completed Const-Not Classified	106	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	-62,392	-3,739	-280	-3,088	-205	-3,046	-974	-1,019	-115	-476
66 Common Plant - Land	118.89	539,187	49,448	2,320	27,558	1,660	23,254	8,020	7,997	849	7,395
67 Common Plant - Struct&Impv	118.90	4,167,844	382,230	17,937	213,018	12,832	180,526	61,997	61,816	6,559	57,159
68 Common Plant - Furniture & Equipment	118.91	1,099,207	85,349	4,859	55,173	4,293	66,754	20,399	20,043	2,483	15,075
69 Common Plant - Computers	118.92	3,538,201	274,728	15,642	177,594	13,819	214,872	65,662	64,515	7,992	48,524
70 Common Plant - Vehicles	118.93	1,098,500	85,294	4,856	55,137	4,291	66,711	20,386	20,030	2,481	15,065
71 Common Plant - Communication Equip	118.97	3,096,107	240,401	13,687	155,404	12,093	188,024	57,458	56,454	6,993	42,461
72 Total Additions to Utility Plant		18,415,706	1,566,083	81,203	925,159	65,046	978,490	310,104	310,552	36,384	222,497
73 TOTAL UTILITY PLANT		372,063,491	31,426,599	1,494,293	20,609,622	1,209,495	16,038,311	5,857,753	5,905,019	1,291,610	6,056,373
<b>II. DEPRECIATION RESERVE</b>											
74 Steam	108.1	9,464,324	631,161	32,100	700,876	41,566	478,741	194,332	240,818	12,694	0
75 Nuclear	108.2	0	0	0	0	0	0	0	0	0	0
76 Other Production	108.3	3,533,823	235,665	11,986	261,695	15,520	178,754	72,560	89,917	4,740	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	338,544	22,106	249,831	21,889	351,200	103,355	100,203	13,080	79,368
80 Accum Deprec-Transport Equip	108.9	2,274,841	133,047	8,687	98,129	8,593	137,910	40,577	39,455	5,137	31,198
81 Subtotal-DEPRECIATION RESERVE		138,417,810	11,468,976	554,891	7,405,565	437,186	5,930,868	2,146,021	1,979,264	200,724	3,262,826
82 Common Plant	119.7	8,280,564	701,094	36,555	426,281	29,687	443,567	142,214	139,384	16,300	0
83 TOTAL RESERVE FOR DEPRECIATION	108	146,698,374	12,170,070	591,445	7,831,847	466,873	6,374,434	2,288,235	2,118,647	217,024	3,262,826
<b>III. OTHER RATE BASE ITEMS</b>											
84 Investment in NRUGFC		7,191,013	136,384	6,271	89,367	3,792	42,367	24,721	18,312	18,864	72,555
85 Cash Working Capital	131	5,983,234	324,129	17,612	224,288	16,670	326,339	111,471	50,582	16,237	22,930
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	12,930,465	435,262	22,786	301,884	19,795	359,337	133,020	65,316	33,809	95,485
89 TOTAL RATE BASE		238,295,582	19,691,791	925,634	13,079,659	762,417	10,023,213	3,702,538	3,851,688	1,108,396	2,889,033
<b>I. OPERATING AND MAINTENANCE EXPENSES</b>											

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
<b>A. PRODUCTION EXPENSES</b>													
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	120,786	24,876	1,016	125	7,917	135	13	9,536	6,859	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	619,094	137,257	4,808	622	42,304	722	57	50,986	32,172	1,538	1,045	21,822
98 Misc. Generation Expenses	549	34,382	7,623	267	35	2,349	40	3	2,831	1,787	85	58	12,12
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	89,529	18,438	753	93	5,868	100	10	7,068	5,084	221	354	2,876
99 Maintenance of Structures	552	3,914	868	30	4	267	5	0	322	203	10	7	138
100 Maintenance of Generation Plant	553	379,362	128,448	4,500	582	39,589	676	53	47,713	30,107	1,440	978	20,421
101 Maintenance of Misc. Plant	554.0	2,107	467	16	2	144	2	0	174	109	5	4	74
102 Subtotal - Other Production	546-554	4,646,713	918,429	42,081	5,023	300,795	5,146	556	362,016	286,136	11,644	26,569	141,473
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	627,632	117,860	6,024	699	39,719	680	83	47,773	41,184	1,579	4,641	17,872
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	627,632	117,860	6,024	699	39,719	680	83	47,773	41,184	1,579	4,641	17,872
107 TOTAL PRODUCTION EXPENSE	500-558	61,033,912	12,398,203	624,516	82,934	4,159,243	70,921	8,588	5,055,513	3,815,246	214,000	406,842	1,729,281
<b>B. TRANSMISSION EXPENSE</b>													
108 Supervision and Engineering	560	67,423	10,292	536	79	3,521	60	7	4,319	2,910	222	298	1,338
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	43,055	6,572	342	51	2,249	39	5	2,758	1,858	141	190	854
111 Overhead Line Expenses	563	142,889	21,812	1,135	168	7,463	128	16	9,153	6,166	470	632	2,836
112 Underground Lines Expenses	564	587	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	93,107	14,213	740	109	4,863	83	10	5,964	4,018	306	412	1,848
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	453	69	4	1	24	0	0	29	20	1	2	9
117 Maintenance of Structures	569	70,274	10,727	558	83	3,670	63	8	4,501	3,033	231	311	1,395
118 Maintenance of Station Equipment	570	292,042	44,580	2,321	343	15,253	261	32	18,706	12,603	960	1,292	5,796
119 Maintenance of Overhead Poles & Lines	571.0	297,569	45,424	2,365	349	15,541	266	32	19,060	12,842	978	1,316	5,905
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	3,649	557	29	4	191	3	0	234	157	12	16	72
122 TOTAL TRANSMISSION EXPENSES	560-573	1,243,946	189,887	9,885	1,460	64,968	1,113	135	79,680	53,683	4,088	5,501	24,687
<b>C. DISTRIBUTION EXPENSE</b>													
123 Operation Supervision & Engineering	580	198,330	58,941	2,872	2,492	17,291	205	27	11,528	7,004	282	810	104
124 Load Dispatching	581	31,302	5,459	279	32	1,840	32	4	2,213	1,908	73	215	828
125 Station Expenses	582	100,136	25,088	1,476	120	6,845	117	14	7,877	5,066	194	571	0
126 Overhead Line Expenses	583	50,983	-19,781	-812	-1,575	-5,829	-48	-7	-1,880	996	-44	-127	-3
127 Underground Line Expenses	584	265,773	91,887	4,136	5,780	26,630	269	38	13,226	7,735	318	926	6
128 Street Light and Signal Systems	585	78,616	0	0	0	0	0	0	0	0	0	0	0
129 Meter Expenses	586	36,682	3,510	125	361	13,308	84	14	1,676	228	35	94	52
130 Customer Installation Expenses	587	62,060	46,432	1,649	0	0	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,124,298	397,528	17,383	27,145	115,835	1,100	160	50,953	29,126	1,217	3,538	35
132 Rents	589	36,583	12,935	566	883	3,769	36	5	1,658	948	40	115	1
133 Maint Supervision & Engineering	590	150,619	44,762	2,181	1,893	13,131	156	21	8,755	5,319	214	615	79
134 Maint of Structures	591	373,525	93,582	5,504	448	25,534	436	52	29,384	18,896	725	2,130	0
135 Maintenance of Station Equipment	592	1,708,223	427,975	25,171	2,049	116,775	1,094	238	134,380	86,416	3,314	9,739	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	119,587	41,345	1,861	2,601	11,983	121	17	5,951	3,480	143	417	3
138 Maintenance of Line Transformers	595	54,989	20,169	865	1,447	5,898	54	8	2,380	1,336	57	164	3
139 Maintenance of Street Lights	596	82,749	0	0	0	0	0	0	0	0	0	0	0
140 Maintenance of Meters	597	133,706	12,794	455	1,315	48,508	306	51	6,108	831	129	341	188
141 Maintenance of Misc. Plant	598	17,435	6,165	270	421	1,796	17	2	790	452	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	4,523,632	1,268,791	63,979	45,412	403,315	4,879	645	274,999	167,747	6,714	19,603	1,296
144 Total - OPER. AND MAINT. EXPENSE	500-599	66,801,489	13,856,880	698,380	129,806	4,627,526	76,912	9,368	5,410,192	4,036,676	224,801	431,946	1,755,264

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&I	M System Irr - Incidental	M System Lighting	M System Special Cost	M System Resale
<b>A. PRODUCTION EXPENSES</b>													
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	540	120,786	1,836	2,668	9	15,725	4,025	363	5,075	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	619,094	8,208	11,806	39	67,490	28,398	2,446	33,870	369	1,433	19,515	0
96 Misc. Generation Expenses	549	34,382	456	661	2	3,749	1,577	136	1,881	20	80	1,084	0
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	89,529	1,361	1,977	6	11,655	2,984	269	3,762	75	316	1,669	2,720
99 Maintenance of Structures	552	3,914	52	75	0	427	180	15	214	2	9	123	0
100 Maintenance of Generation Plant	553	579,362	7,681	11,133	37	63,167	26,575	2,289	31,696	345	1,341	18,262	0
101 Maintenance of Misc. Plant	554.0	2,107	28	40	0	230	97	8	115	1	5	66	0
102 Subtotal - Other Production	540-554	4,646,713	78,992	114,982	374	692,685	112,498	10,892	153,698	4,852	21,055	198,896	6,389
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	627,632	11,654	16,985	55	104,078	9,552	1,053	15,131	773	3,424	30,606	0
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	550-558	627,632	11,654	16,985	55	104,078	9,552	1,053	15,131	773	3,424	30,606	0
107 TOTAL PRODUCTION EXPENSE	500-558	61,033,012	1,058,142	1,541,720	5,013	9,128,516	1,363,912	136,741	1,785,795	85,859	249,344	2,695,897	6,389
<b>B. TRANSMISSION EXPENSE</b>													
108 Supervision and Engineering	560	67,423	803	1,171	4	6,679	1,213	125	1,474	83	140	2,003	12,005
109 Load Dispatching	561	0	0	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	562	43,055	513	748	2	4,265	775	80	941	53	89	1,279	7,666
111 Overhead Line Expenses	563	142,889	1,703	2,481	8	14,154	2,571	264	3,124	176	296	4,245	25,442
112 Underground Lines Expenses	564	587	7	10	0	58	11	1	13	1	1	17	104
113 Transmission by Others	565	0	0	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expenses	566	93,107	1,109	1,617	5	9,223	1,676	172	2,036	115	193	2,766	16,578
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	453	5	8	0	45	8	1	10	1	1	13	81
117 Maintenance of Structures	569	70,274	837	1,220	4	6,961	1,265	130	1,537	86	145	2,087	12,513
118 Maintenance of Station Equipment	570	292,042	3,480	5,072	16	28,928	5,256	340	6,386	359	605	8,675	52,000
119 Maintenance of Overhead Poles & Lines	571.0	297,569	3,546	5,168	17	29,476	5,355	550	6,507	366	616	8,839	52,984
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	3,649	43	63	0	361	66	7	80	4	8	108	650
122 TOTAL TRANSMISSION EXPENSES	560-573	1,243,946	14,822	21,603	70	123,220	22,386	2,299	27,201	1,531	2,575	36,952	221,492
<b>C. DISTRIBUTION EXPENSE</b>													
123 Operation Supervision & Engineering	580	198,330	5,514	4,077	22	17,530	7,621	759	10,454	5,441	901	104	42
124 Load Dispatching	581	31,302	540	787	3	4,821	442	49	701	36	159	1,418	2,231
125 Station Expenses	582	100,136	1,260	1,837	6	11,271	4,620	439	6,906	372	527	0	0
126 Overhead Line Expenses	583	-50,983	-874	-900	-6	-2,881	-1,241	-140	-1,686	-618	-79	0	0
127 Underground Line Expenses	584	265,773	4,184	4,747	26	19,609	8,614	864	11,730	2,535	660	0	0
128 Street Light and Signal Systems	585	78,616	0	0	0	0	0	0	0	78,616	0	0	0
129 Meter Expenses	586	36,682	1,868	1,777	14	2,272	1,527	186	1,267	128	0	75	129
130 Customer Installation Expenses	587	62,060	0	0	0	0	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,124,298	17,930	19,746	115	76,147	33,938	3,442	45,308	11,439	13,036	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	150,619	2,668	3,097	16	13,313	5,788	576	7,939	4,132	684	79	32
134 Maint of Structures	591	373,525	4,700	6,851	22	42,043	17,232	1,636	25,759	1,387	1,966	0	0
135 Maintenance of Station Equipment	592	1,708,223	21,496	31,329	102	192,274	78,804	7,481	117,803	6,342	8,991	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	119,587	1,883	2,136	12	8,823	3,876	389	5,278	1,141	297	0	0
138 Maintenance of Line Transformers	595	54,989	904	976	6	3,579	1,613	165	2,121	596	134	0	0
139 Maintenance of Street Lights	596	82,749	0	0	0	0	0	0	0	82,749	0	0	0
140 Maintenance of Meters	597	133,706	6,809	6,478	51	8,280	5,566	679	4,620	465	0	274	470
141 Maintenance of Misc. Plant	598	17,435	278	306	2	1,181	526	53	703	177	202	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	4,523,632	67,743	83,887	394	400,740	169,931	16,689	240,376	195,308	27,904	1,950	2,903
144 Total - OPER. AND MAINT. EXPENSE	500-599	66,801,489	1,140,708	1,647,210	5,477	9,652,476	1,556,229	155,729	2,053,371	282,698	279,823	2,734,798	230,784



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
<b>A. PRODUCTION EXPENSES</b>											
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	540	120,786	7,371	414	7,469	531	8,429	2,986	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	619,094	40,773	2,080	46,334	2,826	31,787	12,924	14,525	842	0
96 Misc. Generation Expenses	549	34,382	2,264	115	2,573	157	1,765	718	807	47	0
97 Gas Turbine Lease	550	0	0	0	0	0	0	0	0	0	0
98 Supervision and Engineering	551	89,529	5,464	307	5,536	393	6,248	2,214	1,525	182	0
99 Maintenance of Structures	552	3,914	258	13	293	18	201	82	92	5	0
100 Maintenance of Generation Plant	553	579,362	38,156	1,946	43,360	2,644	29,747	12,095	13,593	788	0
101 Maintenance of Misc. Plant	554.0	2,107	139	7	158	10	108	44	49	3	0
102 Subtotal - Other Production	540-554	4,646,713	271,514	16,430	246,993	20,275	396,378	130,927	56,968	12,047	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	627,632	34,760	2,267	27,729	2,688	62,437	19,602	4,774	1,950	0
105 Unbilled Purchased Power	558.0	0	0	0	0	0	0	0	0	0	0
106 Subtotal	556-558	627,632	34,760	2,267	27,729	2,688	62,437	19,602	4,774	1,950	0
107 TOTAL PRODUCTION EXPENSE	500-558	61,033,912	3,437,219	220,615	3,459,757	251,034	4,596,821	1,586,794	722,538	136,521	0
<b>B. TRANSMISSION EXPENSE</b>											
108 Supervision and Engineering	500	67,423	3,073	209	3,932	235	3,096	1,245	596	83	5,671
109 Load Dispatching	501	0	0	0	0	0	0	0	0	0	0
110 Station Expenses	502	43,055	1,962	134	2,511	150	1,977	795	381	53	3,621
111 Overhead Line Expenses	503	142,889	6,513	444	8,334	497	6,562	2,639	1,263	177	12,019
112 Underground Lines Expenses	504	587	27	2	34	2	27	11	5	1	49
113 Transmission by Others	505	0	0	0	0	0	0	0	0	0	0
114 Miscellaneous Expenses	506	93,107	4,244	289	5,430	324	4,276	1,720	823	115	7,831
115 Rents	507	232,897	10,616	723	13,583	810	10,695	4,301	2,059	288	19,590
116 Supervision and Engineering	508	453	21	1	26	2	21	8	4	1	38
117 Maintenance of Structures	509	70,274	3,203	218	4,098	245	3,227	1,298	621	87	5,911
118 Maintenance of Station Equipment	570	292,042	13,312	907	17,032	1,016	13,411	5,394	2,582	361	24,564
119 Maintenance of Overhead Poles & Lines	571.0	297,569	13,564	924	17,355	1,036	13,665	5,496	2,631	368	25,029
120 Maintenance of Underground Lines	572	0	0	0	0	0	0	0	0	0	0
121 Misc Maintenance - Credits	573.0	3,649	166	11	213	13	168	67	32	5	307
122 TOTAL TRANSMISSION EXPENSES	500-573	1,243,946	56,701	3,864	72,549	4,329	57,125	22,974	10,998	1,539	104,632
<b>C. DISTRIBUTION EXPENSE</b>											
123 Operation Supervision & Engineering	580	198,330	17,305	906	9,408	680	10,435	3,348	3,735	492	0
124 Load Dispatching	581	31,302	1,610	105	1,284	125	2,892	908	221	90	0
125 Station Expenses	582	100,136	7,399	483	4,779	463	7,680	2,119	2,309	300	0
126 Overhead Line Expenses	583	-50,983	-5,788	-229	-2,511	-115	-1,454	-560	-643	-56	0
127 Underground Line Expenses	584	265,773	26,935	1,219	12,968	795	11,527	3,753	4,208	448	0
128 Street Light and Signal Systems	585	78,616	0	0	0	0	0	0	0	0	0
129 Meter Expenses	586	36,682	1,025	442	4,734	92	393	524	677	0	64
130 Customer Installation Expenses	587	62,060	13,553	426	0	0	0	0	0	0	0
131 Misc. Distribution Expenses	588	1,124,298	116,460	5,056	54,287	3,077	43,212	14,629	16,501	5,938	0
132 Rents	589	36,583	3,789	165	1,766	100	1,406	476	537	194	0
133 Maint Supervision & Engineering	590	150,619	13,142	688	7,145	516	7,925	2,542	2,837	374	0
134 Maint of Structures	591	373,525	27,600	1,800	17,826	1,728	28,647	7,906	8,612	1,120	0
135 Maintenance of Station Equipment	592	1,708,223	126,221	8,231	81,524	7,904	131,008	36,156	39,383	5,121	0
136 Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0	0
137 Maintenance of Underground Lines	594	119,587	12,119	549	5,835	358	5,186	1,689	1,893	201	0
138 Maintenance of Line Transformers	595	54,980	5,907	249	2,695	144	1,974	690	781	76	0
139 Maintenance of Street Lights	596	82,749	0	0	0	0	0	0	0	0	0
140 Maintenance of Meters	597	133,706	3,734	1,612	17,257	336	14,34	1,911	2,468	0	235
141 Maintenance of Misc. Plant	598	17,435	1,806	78	842	48	670	227	256	92	0
142 Misc. Distribution - Credits	599.0	0	0	0	0	0	0	0	0	0	0
143 Subtotal - DISTRIBUTION EXPENSES	580-599	4,523,632	372,818	21,781	219,839	16,251	252,935	76,318	83,774	14,411	299
144 Total - OPER. AND MAINT. EXPENSE	500-599	66,801,489	3,866,738	246,260	3,752,145	271,614	4,906,881	1,686,087	817,310	152,470	104,931

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 Heal	M System Tran Lev Svc
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>													
145 Supervision	901	103,914	46,794	1,673	4,704	14,171	86	15	1,752	563	39	304	148
146 Meter Reading Expenses	902	976,129	302,168	10,735	16,331	91,093	526	96	8,208	1,007	156	413	55
147 Customer Records & Collection Expense	903	1,042,139	469,289	16,783	47,175	142,123	867	155	17,571	5,644	394	1,046	1,486
148 Uncollectible Accounts	904	178,785	110,932	4,865	220	3,388	53	7	3,762	2,992	115	307	1,018
149 Misc Customer Accounts Expenses	905	1,322	609	22	61	184	1	0	23	7	1	1	2
150 Subtotal - Customer Accounts Expense	901-905	2,302,318	929,791	34,078	68,491	250,959	1,534	274	31,316	10,213	704	1,872	2,709
151 Supervision	907.0	30,374	14,191	504	1,459	4,278	25	5	385	47	7	19	3
152 Customer Assistance Exp Electric	908.0	486,733	184,927	6,633	18,619	55,892	338	60	13,612	2,880	281	762	693
153 Financing Programs	908.1/1.1	0	0	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	59,291	44,360	1,576	0	0	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	54,651	40,888	1,453	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	152,697	48,152	1,711	4,950	14,516	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	783,745	332,518	11,876	25,028	74,686	446	80	13,997	2,927	289	782	695
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	3,086,063	1,262,309	45,954	93,519	325,645	1,980	354	45,313	13,141	993	2,654	3,404
<b>E. ADMINISTRATIVE AND GENERAL</b>													
<b>LABOR RELATED EXPENSES</b>													
166 Administrative & General Salaries	920	1,610,011	493,855	21,418	26,808	158,816	1,545	222	75,434	45,731	2,131	5,466	8,112
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)	921.9	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	2,696	124	319	473
171 Subtotal - O & M Accounts 920-923,926	920-926	2,438,219	747,899	32,436	40,598	240,513	2,340	336	114,238	69,256	3,227	8,278	12,285
<b>PLANT RELATED EXPENSES</b>													
172 Property Insurance	924	125,306	35,946	1,553	1,847	10,728	125	16	7,113	4,361	229	403	1,385
173 Injuries and Damages	925	94,235	27,033	1,168	1,389	8,068	94	12	5,349	3,279	172	303	1,042
174 Maintenance of General Plant	935.0	964,257	294,782	12,792	15,953	94,817	924	132	45,152	27,386	1,276	3,272	4,859
175 Subtotal - O & M Accounts 924-925	924,925,935	1,183,798	357,761	15,513	19,189	113,613	1,143	160	57,613	35,026	1,677	3,978	7,286
<b>OTHER A&amp;G EXPENSES</b>													
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	266,753	84,199	3,959	2,361	26,596	384	48	25,163	17,927	960	1,864	7,219
178 Duplicate Charges-Credit	929	-184,739	-56,559	-2,453	-3,058	-18,115	-178	-25	-8,802	-5,349	-251	-629	-1,011
179 General Advertising Expenses	930.1	63,536	19,452	844	1,052	6,230	61	9	3,027	1,840	86	216	348
180 DONATIONS	428-10	0	0	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	373,473	115,272	5,452	3,294	36,447	524	65	34,277	24,496	1,314	2,585	9,708
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	5,380	233	291	1,723	17	2	837	509	24	60	96
184 Subtotal	927-935	536,595	167,744	8,035	3,939	52,882	807	99	54,501	39,422	2,132	4,097	16,360
185 TOTAL A&G EXPENSES	920-932	4,158,612	1,273,405	55,985	63,726	407,008	4,290	595	226,353	143,704	7,036	16,353	35,931
186 TOTAL OPERATING EXPENSES		74,046,165	16,392,594	800,319	287,052	5,360,179	83,183	10,317	5,681,858	4,193,520	232,830	450,953	1,794,598

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

Account Description	Account Code	Total Allocated Dollars	MSystem QFS Small	MSystem QFS Small - DR	MSystem QFS Small - YD	MSystem QFS Large	MSystem Irr - Frozen	MSystem Irr - TD	MSystem Irr - T & T	MSystem Irr - Incidentals	MSystem Lighting	MSystem Special Cont	MSystem Resale
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>													
145 Supervision	901	103,914	2,051	1,840	15	3,318	1,573	190	1,363	1,665	63	212	250
146 Meter Reading Expenses	902	976,129	80,675	70,305	607	98,097	60,405	7,364	50,136	5,777	0	80	0
147 Customer Records & Collection Expense	903	1,042,139	20,567	18,453	152	33,275	15,771	1,904	13,673	16,694	635	2,124	2,505
148 Uncollectible Accounts	904	178,785	922	1,188	5	7,119	961	104	1,220	83	461	1,453	590
149 Misc Customer Accounts Expenses	905	1,352	27	24	0	43	20	2	18	22	1	3	3
150 Subtotal - Customer Accounts Expense	901-905	2,302,318	104,241	91,810	780	141,852	78,730	9,564	66,411	24,239	1,160	3,872	3,348
151 Supervision	907.0	30,374	601	523	5	730	450	55	373	516	0	4	0
152 Customer Assistance Exp Electric	908.0	486,733	19,055	16,839	142	26,251	14,295	1,739	12,112	16,057	117	1,166	1,650
153 Financing Programs	908.1/.11	0	0	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	59,291	0	0	0	0	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	54,651	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	152,697	0	0	0	0	0	0	0	0	44,935	0	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	783,745	19,655	17,363	147	26,981	14,745	1,794	12,485	16,573	45,052	1,169	1,650
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	3,086,063	123,896	109,173	926	168,832	93,475	11,358	78,896	40,812	46,212	5,041	4,998
<b>E. ADMINISTRATIVE AND GENERAL</b>													
<b>LABOR RELATED EXPENSES</b>													
166 Administrative & General Salaries	920	1,610,011	42,921	44,389	291	140,359	53,444	5,766	63,515	40,601	9,228	12,400	23,781
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	2,438,219	65,001	67,223	440	212,561	80,936	8,732	96,188	61,487	13,975	18,779	36,014
<b>PLANT RELATED EXPENSES</b>													
172 Property Insurance	924	125,306	1,821	2,230	11	10,304	3,949	377	5,001	801	937	1,532	4,380
173 Injuries and Damages	925	94,235	1,370	1,677	8	7,749	2,970	284	3,761	602	705	1,152	3,294
174 Maintenance of General Plant	935.0	964,257	25,664	26,548	174	84,012	31,977	3,449	38,014	23,032	5,527	7,427	14,243
175 Subtotal - O & M Accounts 924-925	924,925,935	1,183,798	28,855	30,456	192	102,065	38,895	4,111	46,776	24,435	7,169	10,111	21,917
<b>OTHER A&amp;G EXPENSES</b>													
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	266,753	6,002	8,068	32	43,276	9,368	926	12,103	1,880	1,968	561	3,291
178 Duplicate Charges-Credit	929	-184,739	-4,799	-4,997	-32	-16,127	-6,121	-656	-7,305	-4,475	-1,081	-1,473	-2,879
179 General Advertising Expenses	930.1	63,536	1,650	1,710	11	5,547	2,105	226	2,512	1,539	372	507	990
180 DONATIONS	428-10	0	0	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	373,473	8,251	11,076	44	59,344	12,564	1,250	16,304	2,625	2,729	1,719	4,608
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	456	475	3	1,534	582	62	695	426	103	140	274
184 Subtotal	927-935	536,595	11,561	16,340	57	93,574	18,498	1,808	24,309	1,995	4,091	1,453	6,283
185 TOTAL A&G EXPENSES	920-932	4,158,612	105,416	114,019	690	408,200	138,329	14,650	167,273	87,917	25,235	30,344	64,214
186 TOTAL OPERATING EXPENSES		74,046,165	1,370,020	1,870,402	7,093	10,229,509	1,788,032	181,736	2,299,540	411,426	351,271	2,770,183	299,996

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
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>											
145 Supervision	901	103,914	13,611	435	5,272	108	355	630	688	26	199
146 Meter Reading Expenses	902	976,129	88,200	2,773	32,406	577	419	20,740	26,781	0	0
147 Customer Records & Collection Expense	903	1,042,139	136,501	4,361	52,869	1,084	3,562	6,317	6,903	262	1,997
148 Uncollectible Accounts	904	178,785	28,378	1,476	2,880	154	2,125	984	361	191	470
149 Misc Customer Accounts Expenses	905	1,352	177	6	69	1	5	8	9	0	3
150 Subtotal - Customer Accounts Expense	901-905	2,302,318	266,867	9,051	93,493	1,925	6,466	28,678	34,742	479	2,669
151 Supervision	907.0	30,374	4,142	130	1,522	27	20	154	199	0	0
152 Customer Assistance Exp Electric	908.0	486,733	53,991	1,738	20,350	438	2,751	5,468	6,356	67	1,454
153 Financing Programs	908.1/.11	0	0	0	0	0	0	0	0	0	0
154 Public Safety Programs	909.0	59,291	12,948	407	0	0	0	0	0	0	0
155 Customer Assistance Expenses	910	54,651	11,935	0	0	0	0	0	0	0	0
156 Information, Instruction Advertising	911	0	0	0	0	0	0	0	0	0	0
157 Misc Customer Serv & Inform Expen	912	152,697	14,055	442	5,164	92	0	0	0	18,581	0
158 Rents	913	0	0	0	0	0	0	0	0	0	0
159 Subtotal - Customer Service & Info.	907-913	783,745	97,072	3,092	27,036	557	2,771	5,622	6,556	18,648	1,454
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	3,086,063	363,939	12,143	120,531	2,482	9,237	34,300	41,298	19,127	4,122
<b>E. ADMINISTRATIVE AND GENERAL</b>											
<b>LABOR RELATED EXPENSES</b>											
166 Administrative & General Salaries	920	1,610,011	122,626	6,358	70,307	4,199	64,686	26,433	24,271	4,478	10,420
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	2,438,219	185,706	9,629	106,474	6,358	97,961	40,030	36,756	6,781	15,781
<b>PLANT RELATED EXPENSES</b>											
172 Property Insurance	924	125,306	10,580	501	6,975	406	5,336	1,966	1,982	445	2,067
173 Injuries and Damages	925	94,235	7,957	377	5,245	305	4,013	1,478	1,491	334	1,555
174 Maintenance of General Plant	935.0	964,257	75,410	3,870	42,831	2,527	38,751	15,904	14,631	2,682	6,241
175 Subtotal - O & M Accounts 924-925	924,925,935	1,183,798	93,947	4,747	55,051	3,238	48,100	19,348	18,104	3,461	9,863
<b>OTHER A&amp;G EXPENSES</b>											
176 Franchise Requirements	927	0	0	0	0	0	0	0	0	0	0
177 Regulatory Commission Expenses	928	266,753	2,684	130	1,846	88	1,059	537	400	338	1,519
178 Duplicate Charges-Credit	929	-184,739	-14,059	-725	-8,140	-484	-7,351	-2,992	-2,783	-519	-1,308
179 General Advertising Expenses	930.1	63,536	4,835	249	2,800	167	2,528	1,029	957	179	450
180 DONATIONS	426-10	0	0	0	0	0	0	0	0	0	0
181 Miscellaneous General Expenses	930.2	373,473	5,786	285	4,838	257	3,019	1,376	1,323	514	2,127
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	536,595	584	8	2,118	73	-45	234	161	561	2,913
185 TOTAL A&G EXPENSES	920-932	4,158,612	280,237	14,284	163,643	9,669	146,016	59,612	55,021	10,803	28,557
186 TOTAL OPERATING EXPENSES		74,046,165	4,510,913	272,786	4,036,319	283,765	5,062,133	1,779,998	913,629	182,400	137,610

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
<b>II. DEPRECIATION EXPENSE</b>													
187 Westar Acq Cost & Other Amort	405 & 406	45,068	12,935	559	666	3,861	45	6	2,556	1,567	82	145	498
188 Steam Production Plant	403.2	0	0	0	0	0	0	0	0	0	0	0	0
189 Other Production Plant	403.3	1,764,101	395,119	13,802	1,798	119,533	2,014	172	144,402	91,406	4,522	3,910	60,257
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	1,128,506	324,853	15,793	14,080	94,666	1,185	155	69,289	43,254	2,050	4,811	5,128
194 TOTAL DEPRECIATION EXPENSES	403	11,308,182	3,471,709	151,596	192,224	1,023,989	11,373	1,488	619,094	374,036	18,153	36,824	87,446
<b>III. TAXES</b>													
<b>A. GENERAL TAXES</b>													
195 F.I.C.A. Taxes	408.3	726,335	222,017	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	1,117,721	48,288	57,416	333,582	3,886	492	221,168	135,590	7,121	12,517	43,077
200 Subtotal - General Taxes		3,896,301	1,117,721	48,288	57,416	333,582	3,886	492	221,168	135,590	7,121	12,517	43,077
<b>B. DONATIONS AND CTC INCOME</b>													
201 Donations	408.x	50,118	13,261	621	421	4,155	58	7	3,728	2,616	140	274	1,003
202 CTC Interest Income	408.x	-144,113	-38,133	-1,785	-1,211	-11,948	-167	-21	-10,721	-7,521	404	-787	-2,883
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		-93,996	-24,871	-1,164	-790	-7,793	-109	-14	-6,992	-4,906	263	-514	-1,881
<b>C. FEDERAL INCOME TAXES</b>													
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	408-411	0	0	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	3,802,306	1,092,850	47,124	56,626	325,789	3,777	479	214,176	130,684	6,857	12,004	41,197
211 TOTAL EXPENSES		89,156,652	20,957,152	999,038	535,902	6,709,956	98,332	12,284	6,515,128	4,698,240	257,840	499,780	1,823,241
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	35,040	1,668	940	11,023	162	20	10,749	7,659	402	797	2,918
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	76,636	2,733	6,398	24,518	147	26	2,961	613	61	164	129
233 Sub-Total Operating Revenues		97,828,457	20,473,332	895,245	436,258	7,330,780	114,516	15,258	8,035,758	6,397,403	245,139	654,811	2,190,268
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		8,671,806	483,821	-103,793	-99,644	620,823	16,184	2,974	1,520,629	1,699,163	-12,701	155,031	267,028
238 Rate of Return		3.64 %	-0.70 %	-3.53 %	-2.94 %	3.03 %	6.68 %	9.92 %	10.89 %	19.74 %	-2.94 %	20.46 %	9.12 %

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&I	M System Irr - Incidental	M System Lighting	M System Special Cost	M System Resale
<b>II. DEPRECIATION EXPENSE</b>													
187 Westar Acq Cost & Other Amort	405 & 406	45,068	655	802	4	3,703	1,419	136	1,797	288	337	551	1,575
188 Steam Production Plant	403.2	0	0	0	0	0	0	0	0	0	0	0	0
189 Other Production Plant	403.3	1,764,101	22,919	33,207	110	188,536	84,063	6,944	97,362	969	4,024	53,094	312
190 Transmission Plant	403.5	1,039,021	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	403.6	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	1,128,506	16,281	20,580	92	102,375	38,461	3,776	53,417	7,256	3,878	7,088	36,317
194 TOTAL DEPRECIATION EXPENSES	403	11,308,182	168,890	201,639	1,012	899,831	365,331	35,332	473,169	83,616	93,923	93,483	227,933
<b>III. TAXES</b>													
<b>A. GENERAL TAXES</b>													
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	56,628	69,343	331	320,406	122,789	11,735	155,497	24,896	29,145	47,644	136,207
200 Subtotal - General Taxes		3,896,301	56,628	69,343	331	320,406	122,789	11,735	155,497	24,896	29,145	47,644	136,207
<b>B. DONATIONS AND CTC INCOME</b>													
201 Donations	408.x	50,118	918	1,212	5	6,338	1,461	145	1,887	323	320	1,465	526
202 CTC Interest Income	408.x	-144,113	-2,639	-3,484	-14	-18,224	-4,201	-417	-5,427	-927	-921	-4,213	-1,512
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		-93,996	-1,721	-2,272	-9	-11,886	-2,740	-272	-3,540	-605	-601	-2,748	-986
<b>C. FEDERAL INCOME TAXES</b>													
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	408-411	0	0	0	0	0	0	0	0	0	0	0	0
210 TOTAL TAXES	408-411	3,802,306	54,907	67,071	322	308,520	120,049	11,464	151,957	24,291	28,545	44,897	135,221
211 TOTAL EXPENSES		89,156,652	1,593,816	2,139,111	8,427	11,437,860	2,273,412	228,532	2,924,666	519,333	473,739	2,908,562	663,150
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	3,175,106	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	2,050,246	221,667	2,603,801	242,799	0	0	0
220 Lighting	0.0	1,368,879	0	0	0	0	0	0	0	0	968,428	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	0	0	0	0	0	0	0	0	0
224 Forfeited Discount Revenue	0.0	137,072	2,392	3,276	12	18,228	3,954	389	5,200	666	575	4,257	1,429
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	7,321	6,460	55	9,490	5,537	674	4,639	6,151	9,976	194	249
233 Sub-Total Operating Revenues		97,828,457	1,985,903	2,551,911	11,110	15,211,213	2,067,904	223,726	2,620,419	258,989	978,979	3,179,625	1,403,535
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		8,671,806	392,087	412,799	2,683	3,773,353	-205,508	4,806	-304,247	-260,344	505,240	271,063	740,385
238 Rate of Return		3.64%	11.14%	9.53%	13.10%	18.67%	-2.60%	-0.64%	-3.05%	-16.94%	20.61%	9.09%	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 Retail
<b>II. DEPRECIATION EXPENSE</b>											
187 Westar Acq Cost & Other Amort	405 & 406	45,068	3,807	180	2,509	146	1,917	706	712	160	743
188 Steam Production Plant	403.2	0	0	0	0	0	0	0	0	0	0
189 Other Production Plant	403.3	1,764,101	117,645	5,983	130,640	7,748	89,235	36,223	44,887	2,366	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	1,128,506	95,548	4,982	58,095	4,046	60,451	19,382	18,996	2,221	0
<b>194 TOTAL DEPRECIATION EXPENSES</b>	<b>403</b>	<b>11,308,182</b>	<b>1,015,088</b>	<b>47,202</b>	<b>604,636</b>	<b>35,809</b>	<b>485,174</b>	<b>171,746</b>	<b>181,864</b>	<b>44,295</b>	<b>90,280</b>
<b>III. TAXES</b>											
<b>A. GENERAL TAXES</b>											
195 F.I.C.A. Taxes	408.3	726,335	56,794	2,914	32,255	1,903	29,173	11,975	11,020	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	328,987	15,569	216,873	12,609	165,921	61,121	61,637	13,829	64,275
200 Subtotal - General Taxes		3,896,301	328,987	15,569	216,873	12,609	165,921	61,121	61,637	13,829	64,275
<b>B. DONATIONS AND CTC INCOME</b>											
201 Donations	408.x	50,118	2,417	141	2,225	148	2,520	913	501	132	237
202 CTC Interest Income	408.x	-144,113	-6,949	-406	-6,399	-427	-7,245	-2,626	-1,440	-380	-681
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		-93,996	-4,532	-265	-4,174	-278	-4,726	-1,713	-939	-248	-444
<b>C. FEDERAL INCOME TAXES</b>											
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
<b>210 TOTAL TAXES</b>	<b>408-411</b>	<b>3,802,306</b>	<b>324,455</b>	<b>15,304</b>	<b>212,699</b>	<b>12,331</b>	<b>161,195</b>	<b>59,408</b>	<b>60,698</b>	<b>13,582</b>	<b>63,830</b>
<b>211 TOTAL EXPENSES</b>		<b>89,156,652</b>	<b>5,850,456</b>	<b>335,292</b>	<b>4,853,654</b>	<b>331,904</b>	<b>5,708,503</b>	<b>2,011,153</b>	<b>1,156,191</b>	<b>240,277</b>	<b>291,720</b>
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	6,190	378	6,070	427	7,434	2,596	1,340	236	648
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	22,338	821	8,867	171	477	1,976	2,451	4,130	0
233 Sub-Total Operating Revenues		97,828,457	5,246,620	271,043	3,949,321	330,135	6,803,312	2,103,982	778,079	404,817	659,068
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
<b>237 V. NET INCOME</b>		<b>8,671,806</b>	<b>-603,836</b>	<b>-64,249</b>	<b>-904,334</b>	<b>-1,769</b>	<b>1,094,809</b>	<b>92,829</b>	<b>-378,111</b>	<b>164,540</b>	<b>367,348</b>
238 Rate of Return		3.64%	-3.07%	-6.94%	-6.91%	-0.23%	10.92%	2.51%	-9.82%	14.84%	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
<b>FIT Subreport</b>													
239 Income before Federal Income Tax		8,671,806	-483,821	-103,793	-99,644	620,823	16,184	2,974	1,520,629	1,699,163	-12,701	155,031	267,028
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
<b>Working Capital Subreport</b>													
248 Work Cap - Plant		1,322,277	379,318	16,387	19,485	113,207	1,319	167	75,057	46,015	2,417	4,248	14,619
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		1,818,072	600,023	27,129	23,804	184,231	2,228	287	129,822	87,894	3,910	9,224	26,580
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		5,983,234	1,483,326	69,248	46,779	465,917	6,413	802	405,549	303,668	12,937	32,823	114,570
253 TOTAL WORKING CAPITAL													
<b>Purchased Power Subreport</b>													
<b>DEMAND</b>													
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
<b>Energy</b>													
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	225,565
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 WAPA		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
<b>Transmission</b>													
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	4,090	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											
<b>SUMMARY REPORT</b>													
<b>OPERATING REVENUES</b>													
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	369,443	13,558	33,837	113,248	757	128	20,711	9,131	596	1,314	3,994
284 Rent From Utility Property	454.0	904,633	0	0	0	0	0	0	0	0	0	0	0
285 TOTAL REVENUES		97,828,457	20,473,332	895,245	436,258	7,330,780	114,516	15,258	8,035,758	6,397,403	245,139	654,811	2,190,268
<b>OPERATING EXPENSES</b>													
286 Production	500-558	61,033,912	12,398,203	624,516	82,934	4,159,243	70,921	8,588	5,055,513	3,815,246	214,000	406,842	1,729,281
287 Transmission	560-573	1,243,946	189,887	9,885	1,460	64,968	1,113	135	79,680	53,683	5,501	24,687	5,501
288 Distribution	580-599	4,523,632	1,268,791	63,979	45,412	403,315	4,879	645	274,999	167,747	6,714	19,503	12,966
289 Customer Acctg & Service	901-919	3,086,063	1,262,309	45,954	93,519	325,645	1,980	354	45,313	13,141	993	2,654	3,404



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 Cost	M System Resale
<b>FIT Subreport</b>													
239 Income before Federal Income Tax		8,671,806	392,087	412,799	2,683	3,773,353	-205,508	-4,806	-304,247	-260,344	505,240	271,063	740,385
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
<b>Working Capital Subreport</b>													
248 Work Cap - Plant		1,322,277	19,218	23,533	112	108,735	41,671	3,983	52,771	8,449	9,891	16,169	46,224
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		1,818,072	46,739	54,324	287	231,342	69,145	7,102	88,113	38,151	14,641	6,121	33,743
251 Work Cap - Fuel		2,761,380	47,618	69,403	225	425,275	39,029	4,302	61,826	3,158	13,992	125,059	196,796
252 Total Work Cap		5,983,234	114,680	148,738	631	773,376	152,841	15,677	206,988	50,173	38,846	147,789	279,203
253 TOTAL WORKING CAPITAL													
<b>Purchased Power Subreport</b>													
<b>DEMAND</b>													
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
<b>Energy</b>													
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
<b>Transmission</b>													
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											
<b>SUMMARY REPORT</b>													
<b>OPERATING REVENUES</b>													
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	450-450	2,050,901	20,621	19,242	149	40,982	17,658	2,058	16,618	16,190	10,550	4,519	789,207
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	1,985,903	2,551,911	11,110	15,211,213	2,067,904	223,726	2,620,419	258,989	978,979	3,179,625	1,403,535
<b>OPERATING EXPENSES</b>													
286 Production	500-558	61,033,912	1,058,142	1,541,720	5,013	9,128,516	1,363,912	136,741	1,785,795	85,859	249,344	2,695,897	6,389
287 Transmission	580-573	1,243,946	14,822	21,603	70	123,220	22,386	2,299	27,201	1,531	2,575	36,952	221,492
288 Distribution	580-599	4,523,632	67,743	83,887	394	400,740	169,931	16,689	240,376	195,308	27,904	1,950	2,903
289 Customer Acctg & Service	601-610	3,086,063	123,896	109,173	926	168,832	93,475	11,358	78,896	40,812	46,212	5,041	4,998

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
<b>FIT Subreport</b>											
239 Income before Federal Income Tax		8,671,806	-603,836	-64,249	-904,334	-1,769	1,094,809	92,829	-378,111	164,540	367,348
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
<b>Working Capital Subreport</b>											
248 Work Cap - Plant		1,322,277	111,647	5,283	73,600	4,279	56,308	20,742	20,918	4,693	21,813
249 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		1,818,072	64,117	2,705	33,291	1,088	9,951	9,119	8,673	3,391	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		5,983,234	324,129	17,612	224,288	16,670	326,339	111,471	50,582	16,237	22,930
253 TOTAL WORKING CAPITAL											
<b>Purchased Power Subreport</b>											
<b>DEMAND</b>											
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
<b>Energy</b>											
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
<b>Transmission</b>											
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		397,057	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									
<b>SUMMARY REPORT</b>											
<b>OPERATING REVENUES</b>											
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 Interdepartmental Revenues	448	19,026	0	0	2,656	224	1,515	0	0	0	0
283 Other Operating Revenues	450-458	2,050,901	103,768	3,564	42,582	1,090	8,269	7,376	74,12	4,366	368,863
284 Rent From Utility Property	454.0	204,533	0	0	0	0	0	0	0	0	290,205
285 TOTAL REVENUES		97,828,457	5,246,620	271,043	3,949,321	330,135	6,803,312	2,103,982	778,079	404,817	659,068
<b>OPERATING EXPENSES</b>											
286 Production	500-558	61,033,912	3,437,219	220,615	3,459,757	251,034	4,596,821	1,586,794	722,538	136,521	0
287 Transmission	580-573	1,243,946	56,701	3,864	72,549	4,329	57,125	22,974	10,998	1,539	104,632
288 Distribution	580-599	4,523,632	372,818	21,781	219,839	16,251	252,935	76,318	83,774	14,411	299
289 Customer Acctg & Service	901-919	3,086,063	363,939	12,143	120,531	2,482	9,237	34,300	41,298	19,127	4,122

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	4,158,612	1,273,405	55,985	63,726	407,008	4,290	595	226,353	143,704	7,036	16,353	35,931
291 Total Operating Expenses		74,046,165	16,392,594	800,319	287,052	5,360,179	83,183	10,317	5,681,858	4,193,520	232,830	450,953	1,794,598
292 DEPRECIATION EXPENSES	403	11,308,182	3,471,709	151,596	192,224	1,023,989	11,373	1,488	619,094	374,036	18,153	36,824	87,446
293 Other Taxes, Donations, CTC Int Inc	408	3,802,306	1,092,850	47,124	56,626	325,789	3,777	479	214,176	130,684	6,857	12,004	41,197
		8,671,806	-483,821	-103,793	-99,644	620,823	16,184	2,974	1,520,629	1,699,163	-12,701	155,031	267,028
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		8,671,806	-483,821	-103,793	-99,644	620,823	16,184	2,974	1,520,629	1,699,163	-12,701	155,031	267,028
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		8,671,806	-483,821	-103,793	-99,644	620,823	16,184	2,974	1,520,629	1,699,163	-12,701	155,031	267,028
		445,293,050											
304 RATE BASE		238,295,582	68,719,353	2,937,252	3,388,051	20,465,540	242,195	29,985	13,957,430	8,608,867	432,642	757,680	2,928,035
305 RETURN ON RATE BASE		3.64%	-0.70%	-3.53%	-2.94%	3.03%	6.68%	9.92%	10.89%	19.74%	-2.94%	20.46%	9.12%
Utilized Rate of Return		1.00	-0.19	-0.97	-0.81	0.83	1.84	2.73	2.99	5.42	-0.81	5.62	2.51
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%	7.59%	7.59%
308 RATE BASE		238,295,582	68,719,353	2,937,252	3,388,051	20,465,540	242,195	29,985	13,957,430	8,608,867	432,642	757,680	2,928,035
309													
310 OPERATING EXPENSES		74,046,165	16,392,594	800,319	287,052	5,360,179	83,183	10,317	5,681,858	4,193,520	232,830	450,953	1,794,598
311 DEPRECIATION EXPENSE		11,308,182	3,471,709	151,596	192,224	1,023,989	11,373	1,488	619,094	374,036	18,153	36,824	87,446
312 Other Taxes, Donations, CTC Int Inc		3,802,306	1,092,850	47,124	56,626	325,789	3,777	479	214,176	130,684	6,857	12,004	41,197
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		89,156,652	20,957,152	999,038	535,902	6,709,956	98,332	12,284	6,515,128	4,698,240	257,840	499,780	1,923,241
315 Target Return on Rate Base- After taxes		18,088,779	5,216,417	222,964	257,184	1,553,519	18,385	2,276	1,059,495	653,490	32,841	57,515	222,264
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		107,245,431	26,173,570	1,222,002	793,086	8,263,475	116,717	14,560	7,574,623	5,351,730	290,682	557,295	2,145,505
325 GRT needed		0	0	0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		107,245,431	26,173,570	1,222,002	793,086	8,263,475	116,717	14,560	7,574,623	5,351,730	290,682	557,295	2,145,505

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 - Incidentals	M System Lighting	M System Special Cont	M System Retsels
290 Admin & General	920-932	4,158,612	105,416	114,019	690	408,200	138,329	14,650	167,273	87,917	25,235	30,344	64,214
291 Total Operating Expenses		74,046,165	1,370,020	1,870,402	7,093	10,229,509	1,788,032	181,736	2,299,540	411,426	351,271	2,770,183	299,996
292 DEPRECIATION EXPENSES	403	11,308,182	168,890	201,639	1,012	899,831	365,331	35,332	473,169	83,616	93,923	93,483	227,933
293 Other Taxes, Donations, CTC Int Inc	408	3,802,306	54,907	67,071	322	308,520	120,049	11,464	151,957	24,291	28,545	44,897	135,221
		8,671,806	392,087	412,799	2,683	3,773,353	-205,508	-4,806	-304,247	-260,344	505,240	271,063	740,385
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		8,671,806	392,087	412,799	2,683	3,773,353	-205,508	-4,806	-304,247	-260,344	505,240	271,063	740,385
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		8,671,806	392,087	412,799	2,683	3,773,353	-205,508	-4,806	-304,247	-260,344	505,240	271,063	740,385
		445,293,050											
304 RATE BASE		238,295,582	3,519,859	4,331,996	20,478	20,208,333	7,914,997	747,077	9,984,562	1,536,839	2,451,939	2,983,062	6,095,039
305 RETURN ON RATE BASE		3.64%	11.14%	9.53%	13.10%	18.67%	-2.60%	-0.64%	-3.05%	-16.94%	20.61%	9.09%	12.15%
Utilized Rate of Return		1.00	3.06	2.62	3.60	5.13	-0.71	-0.18	-0.84	-4.66	5.66	2.50	3.34
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%	7.59%	7.59%
308 RATE BASE		238,295,582	3,519,859	4,331,996	20,478	20,208,333	7,914,997	747,077	9,984,562	1,536,839	2,451,939	2,983,062	6,095,039
309													
310 OPERATING EXPENSES		74,046,165	1,370,020	1,870,402	7,093	10,229,509	1,788,032	181,736	2,299,540	411,426	351,271	2,770,183	299,996
311 DEPRECIATION EXPENSE		11,308,182	168,890	201,639	1,012	899,831	365,331	35,332	473,169	83,616	93,923	93,483	227,933
312 Other Taxes, Donations, CTC Int Inc		3,802,306	54,907	67,071	322	308,520	120,049	11,464	151,957	24,291	28,545	44,897	135,221
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		89,156,652	1,593,816	2,139,111	8,427	11,437,860	2,273,412	228,532	2,924,666	519,333	473,739	2,908,562	663,150
315 Target Return on Rate Base- After taxes		18,088,779	267,189	328,837	1,554	1,533,994	600,820	56,710	757,918	116,660	186,124	226,441	462,668
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		107,245,431	1,861,005	2,467,949	9,981	12,971,854	2,874,232	285,242	3,682,584	635,993	659,863	3,135,003	1,125,818
325 GRT needed		0	0	0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		107,245,431	1,861,005	2,467,949	9,981	12,971,854	2,874,232	285,242	3,682,584	635,993	659,863	3,135,003	1,125,818

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	4,158,612	280,237	14,384	163,643	9,669	146,016	59,612	55,021	10,803	28,527
291 Total Operating Expenses		74,046,165	4,510,913	272,786	4,036,319	283,765	5,062,133	1,779,998	913,629	182,400	137,610
292 DEPRECIATION EXPENSES	403	11,308,182	1,015,088	47,202	604,636	35,809	485,174	171,746	181,864	44,295	90,280
293 Other Taxes, Donations, CTC Int Inc	408	3,802,306	324,455	15,304	212,699	12,331	161,195	59,408	60,698	13,582	63,830
294		8,671,806	-603,836	-64,249	-904,334	-1,769	1,094,809	92,829	-378,111	164,540	367,348
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		8,671,806	-603,836	-64,249	-904,334	-1,769	1,094,809	92,829	-378,111	164,540	367,348
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		8,671,806	-603,836	-64,249	-904,334	-1,769	1,094,809	92,829	-378,111	164,540	367,348
		445,293,050									
304 RATE BASE		238,295,582	19,691,791	925,634	13,079,659	762,417	10,023,213	3,702,538	3,851,688	1,108,396	2,889,033
305 RETURN ON RATE BASE		3.64%	-3.07%	-6.94%	-6.91%	-0.23%	10.92%	2.51%	-9.82%	14.84%	12.72%
Utilized Rate of Return		1.00	-0.84	-1.91	-1.90	-0.06	3.00	0.69	-2.70	4.08	3.49
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		238,295,582	19,691,791	925,634	13,079,659	762,417	10,023,213	3,702,538	3,851,688	1,108,396	2,889,033
309											
310 OPERATING EXPENSES		74,046,165	4,510,913	272,786	4,036,319	283,765	5,062,133	1,779,998	913,629	182,400	137,610
311 DEPRECIATION EXPENSE		11,308,182	1,015,088	47,202	604,636	35,809	485,174	171,746	181,864	44,295	90,280
312 Other Taxes, Donations, CTC Int Inc		3,802,306	324,455	15,304	212,699	12,331	161,195	59,408	60,698	13,582	63,830
313 Other costs (benefits), net of taxes		0	0	0	0	0	0	0	0	0	0
314 Subtotal- Costs and Return to recover		89,156,652	5,850,456	335,292	4,853,654	331,904	5,708,503	2,011,153	1,156,191	240,277	291,720
315 Target Return on Rate Base- After taxes		18,088,779	1,494,784	70,264	992,864	57,874	760,852	281,056	292,378	84,137	219,304
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		107,245,431	7,345,240	405,556	5,846,518	389,778	6,469,355	2,292,209	1,448,568	324,414	511,024
325 GRT needed		0	0	0	0	0	0	0	0	0	0
326 TOTAL REVENUE REQUIREMENT		107,245,431	7,345,240	405,556	5,846,518	389,778	6,469,355	2,292,209	1,448,568	324,414	511,024

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)	M System Iran Lev Svc (12)
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	66,259,392	14,869,433	530,917	68,622	4,521,804	76,253	6,642	5,461,260	3,522,827	171,499	167,950	2,266,646
6 MWE Transmission	33,182,830	5,050,204	262,892	38,834	1,727,365	29,581	3,592	2,118,511	1,427,325	108,683	146,271	656,359
7 Primary Distribution	115,246,053	40,283,160	1,807,917	2,554,644	11,678,978	117,321	16,688	5,734,702	3,347,213	137,699	401,159	4,455
8 Secondary Distribution	13,290,789	5,035,728	211,790	379,185	1,477,474	12,884	1,940	541,835	297,230	12,803	37,095	-392
9 On Site	10,316,518	3,480,829	123,737	346,766	1,059,919	6,156	1,122	101,122	14,272	1,958	5,205	967
10 Total Rate Base	238,295,582	68,719,353	2,937,252	3,388,051	20,465,540	242,195	29,985	13,957,430	8,608,867	432,642	757,680	2,928,035
11												
12 Expenses by Function												
13 Production	55,820,988	11,358,280	575,461	76,457	3,797,823	64,731	7,905	4,618,160	3,485,992	197,712	376,211	1,566,976
14 External Transmission	1,268,244	325,416	16,930	2,495	110,925	1,900	231	136,038	91,660	6,978	9,393	42,146
15 Local Generation	7,487,813	1,563,176	64,978	7,945	492,885	8,385	835	593,995	434,522	18,915	33,304	237,970
16 MWE Transmission	3,602,946	557,293	28,960	4,250	188,714	3,231	392	231,424	155,945	11,868	15,981	71,692
17 Primary Distribution	14,164,498	4,628,522	219,614	242,021	1,321,399	14,918	2,032	803,108	484,856	19,463	56,865	625
18 Secondary Distribution	1,399,553	489,306	20,484	37,084	143,041	1,234	187	51,241	27,953	1,209	3,502	23
19 On Site	5,412,609	2,035,160	72,612	165,649	655,170	3,933	702	81,160	17,311	1,695	4,524	3,809
20 Total Expenses	89,156,652	20,957,152	999,038	535,902	6,709,956	98,332	12,284	6,515,128	4,698,240	257,840	499,780	1,923,241
21												
22 Revenue Requirement by Function												
23 Production	55,820,988	11,358,280	575,461	76,457	3,797,823	64,731	7,905	4,618,160	3,485,992	197,712	376,211	1,566,976
24 External Transmission	1,268,244	325,416	16,930	2,495	110,925	1,900	231	136,038	91,660	6,978	9,393	42,146
25 Local Generation	12,517,498	2,691,900	105,279	13,154	836,131	14,173	1,340	1,008,554	701,936	31,934	46,053	410,029
26 MWE Transmission	6,121,822	940,649	48,916	7,198	319,836	5,477	665	392,239	264,292	20,118	27,084	121,516
27 Primary Distribution	22,912,710	7,686,376	356,851	435,941	2,207,938	23,824	3,298	1,238,424	738,940	29,915	87,317	963
28 Secondary Distribution	2,408,444	871,563	36,560	65,868	255,195	2,212	334	92,371	50,515	2,181	6,318	-7
29 On Site	6,195,726	2,299,386	82,005	191,972	735,627	4,401	787	88,836	18,395	1,844	4,919	3,882
30 Total Rev Req	107,245,431	26,173,570	1,222,002	793,086	8,263,475	116,717	14,560	7,574,623	5,351,730	290,682	557,295	2,145,505
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 OFS Small (13)	M System OFS Small - DF (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)	M System Resale (23)
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	66,259,392	891,366	1,292,045	4,278	7,381,829	3,068,869	255,121	3,579,183	39,377	164,815	1,999,671	204,315
6 MWE Transmission	33,182,830	394,089	574,373	1,862	3,276,176	595,200	61,115	723,209	40,694	68,475	982,457	5,888,864
7 Primary Distribution	115,246,053	1,832,380	2,073,062	11,513	8,508,858	3,742,577	375,893	5,087,030	1,115,965	339,928	58	0
8 Secondary Distribution	13,290,789	224,242	236,985	1,489	820,896	374,819	38,679	483,987	189,083	3	-575	0
9 On Site	10,316,518	177,783	155,531	1,336	220,573	133,533	16,270	111,154	151,720	1,878,717	1,451	1,860
10 Total Rate Base	238,295,582	3,519,859	4,331,996	20,478	20,208,333	7,914,997	747,077	9,984,562	1,536,839	2,451,939	2,983,062	6,095,039
11												
12 Expenses by Function												
13 Production	55,820,988	967,479	1,409,643	4,584	8,344,450	1,227,675	123,433	1,605,944	79,423	227,579	2,448,132	0
14 External Transmission	1,268,244	25,309	36,885	120	210,391	38,219	3,924	46,440	2,613	4,401	63,084	1,347
15 Local Generation	7,487,813	116,409	169,190	554	1,001,530	244,838	21,869	307,607	6,479	27,846	283,983	11,276
16 MWE Transmission	3,602,946	43,062	62,753	204	357,958	65,014	6,676	78,999	4,446	7,499	107,307	642,819
17 Primary Distribution	14,164,498	213,740	255,842	1,276	1,177,726	506,055	49,962	709,173	116,596	49,702	308	384
18 Secondary Distribution	1,399,553	21,667	22,783	144	77,821	35,607	3,684	45,754	136,752	10	33	0
19 On Site	5,412,609	206,151	182,016	1,545	267,984	156,004	18,984	130,748	173,024	156,702	5,715	7,325
20 Total Expenses	89,156,652	1,593,816	2,139,111	8,427	11,437,860	2,273,412	228,532	2,924,666	519,333	473,739	2,908,562	663,150
21												
22 Revenue Requirement by Function												
23 Production	55,820,988	967,479	1,409,643	4,584	8,344,450	1,227,675	123,433	1,605,944	79,423	227,579	2,448,132	0
24 External Transmission	1,268,244	25,309	36,885	120	210,391	38,219	3,924	46,440	2,613	4,401	63,084	1,347
25 Local Generation	12,517,498	184,072	267,267	878	1,561,877	477,792	41,235	579,299	9,468	40,357	435,776	26,785
26 MWE Transmission	6,121,822	72,977	106,353	345	606,650	110,195	11,315	133,897	7,535	12,697	181,884	1,089,837
27 Primary Distribution	22,912,710	352,834	413,207	2,150	1,823,625	790,151	78,496	1,095,325	201,308	75,506	312	384
28 Secondary Distribution	2,408,444	38,689	40,772	257	140,134	64,059	6,620	82,493	151,105	11	-11	0
29 On Site	6,195,726	219,646	193,822	1,647	284,727	166,140	20,219	139,186	184,541	299,313	5,825	7,466
30 Total Rev Req	107,245,431	1,861,005	2,467,949	9,981	12,971,854	2,874,232	285,242	3,682,584	635,993	659,863	3,135,003	1,125,818
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)	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
4 External Transmission	0	0	0	0	0	0	0	0	0	0
5 Local Generation	66,259,392	4,222,691	216,764	4,644,951	279,631	3,347,422	1,335,721	1,577,549	89,943	0
6 MWE Transmission	33,182,830	1,507,937	102,742	1,928,912	115,094	1,518,815	610,839	292,414	40,914	2,889,033
7 Primary Distribution	115,246,053	11,522,068	514,997	5,492,895	329,028	4,727,791	1,556,475	1,748,099	183,497	0
8 Secondary Distribution	13,290,789	1,423,306	58,307	634,750	31,829	421,584	153,093	174,452	16,289	0
9 On Site	10,316,518	1,015,789	32,823	378,151	6,836	7,602	46,410	59,174	777,752	0
10 Total Rate Base	238,295,582	19,691,791	925,634	13,079,659	762,417	10,023,213	3,702,538	3,851,688	1,108,396	2,889,033
11										
12 Expenses by Function										
13 Production	55,820,988	3,173,351	204,426	3,197,365	230,318	4,207,212	1,456,090	663,327	124,851	0
14 External Transmission	1,268,244	22,602	1,535	28,520	1,702	22,455	9,032	4,323	606	625
15 Local Generation	7,487,813	459,137	26,020	451,094	32,473	539,610	188,583	126,519	15,887	0
16 MWE Transmission	3,602,946	166,141	11,295	210,683	12,570	165,883	66,722	31,934	4,476	286,755
17 Primary Distribution	14,164,498	1,299,764	64,261	667,868	47,143	718,614	220,152	244,204	27,999	306
18 Secondary Distribution	1,399,553	136,351	5,617	60,787	3,078	40,985	14,798	16,831	1,586	0
19 On Site	5,412,609	593,109	22,139	237,338	4,620	13,744	55,776	69,053	64,872	4,034
20 Total Expenses	89,156,652	5,850,456	335,292	4,853,654	331,904	5,708,503	2,011,153	1,156,191	240,277	291,720
21										
22 Revenue Requirement by Function										
23 Production	55,820,988	3,173,351	204,426	3,197,365	230,318	4,207,212	1,456,090	663,327	124,851	0
24 External Transmission	1,268,244	22,602	1,535	28,520	1,702	22,455	9,032	4,323	606	625
25 Local Generation	12,517,498	779,678	42,474	803,687	53,700	793,710	289,976	246,269	22,714	0
26 MWE Transmission	6,121,822	280,607	19,094	357,105	21,307	281,174	113,090	54,131	7,582	506,058
27 Primary Distribution	22,912,710	2,174,393	103,354	1,084,828	72,119	1,077,496	338,302	376,900	41,928	306
28 Secondary Distribution	2,408,444	244,393	10,043	108,970	5,495	72,987	26,419	30,073	2,823	0
29 On Site	6,195,726	670,217	24,631	266,043	5,139	14,321	59,299	73,545	123,910	4,034
30 Total Rev Req	107,245,431	7,345,240	405,556	5,846,518	389,778	6,469,355	2,292,209	1,448,568	324,414	511,024
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%



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)	M System Tran Lev Svc (12)
Unit Cost Information												
Production Supply												
1 Demand (\$/kw-month)		12.7691	11.7193	98.4400	16.4956	7.1745	3.6256	6.5309	6.5782	6.4532	6.5903	10.1734
2 Demand (\$/kwh)		0.0287	0.0277	0.0351	0.0276	0.0274	0.0277	0.0285	0.0220	0.0434	0.0203	0.0240
3 Energy (\$/kwh)		0.0227	0.0222	0.0222	0.0219	0.0219	0.0219	0.0221	0.0219	0.0221	0.0221	0.0223
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
5												
6 External Transmission												
7 Demand (\$/kw-month)		0.6545	0.6208	5.2421	0.8638	0.3789	0.1895	0.3420	0.3456	0.3439	0.3440	0.5285
8 Demand (\$/kwh)		0.0015	0.0015	0.0019	0.0014	0.0014	0.0014	0.0015	0.0012	0.0023	0.0011	0.0012
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
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
11												
12 Local Generation												
13 Demand (\$/kw-month)		4.0202	2.5624	19.0320	4.7020	2.0334	0.7038	1.8328	1.7384	1.1186	0.6923	3.8306
14 Demand (\$/kwh)		0.0090	0.0061	0.0068	0.0079	0.0078	0.0054	0.0080	0.0058	0.0075	0.0021	0.0090
15 Energy (\$/kwh)		0.0031	0.0031	0.0031	0.0030	0.0030	0.0030	0.0031	0.0030	0.0031	0.0031	0.0031
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
17												
18 MWE Transmission												
19 Demand (\$/kw-month)		1.8919	1.7936	15.1218	2.4908	1.0924	0.5465	0.9860	0.9966	0.9915	0.9919	1.5237
20 Demand (\$/kwh)		0.0043	0.0042	0.0054	0.0042	0.0042	0.0042	0.0043	0.0033	0.0067	0.0031	0.0036
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
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
23												
24 Primary Distribution												
25 Demand (\$/kw-month)		7.2490	7.7643	36.1609	7.6302	3.3376	1.6441	2.8343	2.7342	1.3705	2.9927	0.0017
26 Demand (\$/kwh)		0.0163	0.0184	0.0129	0.0128	0.0127	0.0125	0.0124	0.0091	0.0092	0.0092	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
28 Customer (\$/month)		15.4737	15.4818	15.4398	15.4426	15.4487	15.4461	15.4822	15.7186	15.5084	15.5089	17.1801
29												
30 Secondary Distribution												
31 Demand (\$/kw-month)		0.4836	0.5180	2.4125	0.5090	0.2227	0.1097	0.1891	0.1824	0.0914	0.1997	0.0001
32 Demand (\$/kwh)		0.0011	0.0012	0.0009	0.0009	0.0008	0.0008	0.0008	0.0006	0.0006	0.0006	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
34 Customer (\$/month)		2.3922	2.3936	2.3864	2.3869	2.3879	2.3875	2.3937	2.4343	2.3982	2.3983	-0.3372
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
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
40 Customer (\$/month)		8.7160	8.7500	7.0786	9.2497	9.5873	9.3687	12.3969	20.9270	13.5565	13.6273	80.8821
41												
42 TOTAL SERVICE												
43 Demand (\$/kw-month)		27.0683	24.9784	176.4092	32.6914	14.2395	6.8192	12.7151	12.5755	10.3691	11.8107	16.0580
44 Demand (\$/kwh)		0.0609	0.0591	0.0630	0.0547	0.0544	0.0520	0.0554	0.0420	0.0697	0.0364	0.0378
45 Energy (\$/kwh)		0.0258	0.0253	0.0253	0.0249	0.0249	0.0249	0.0252	0.0250	0.0252	0.0252	0.0254
46 Customer (\$/month)		26.5819	26.6254	24.9048	27.0792	27.4239	27.2023	30.2729	39.0799	31.4631	31.5345	97.7250
47												
48 Billing Determinants												
49 Demand (kw-month) - Total	3,624,314	497,202	27,273	476	128,409	5,013	1,217	397,803	265,202	20,290	27,306	79,751
50 Demand Block 1 (Winter)						5,013		397,803	265,202	20,290	20,089	79,751
51 Demand Block 2 (or Summer)											7,217	
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	8,869,174	33,848,673
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	5,232,813	33,848,673
55 Energy Block 2		44,421,034	4,570,318		17,509,470			27,386,328	14,281,641	288,800	3,134,366	
56 Energy Block 3		51,393,718			30,041,434			4,564,388	17,455,339	4,527	501,995	
54 Energy Block 4							8,916			39,835		
55 Customer Meters	564,667	263,813	9,372	27,120	79,530	459		7,166	879	136	361	48
56												
57 Rev Requirements Proof	81,086,951	26,173,570	1,222,002	793,086	8,263,475	116,717	14,560	7,574,623	5,351,730	290,682	557,295	2,145,505

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

	System Total (1)	M System OFS Small (13)	M System OFS Small - DF (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)	M System Resale (23)
Unit Cost Information												
Production Supply												
1 Demand (\$/kw-month)		9.2802	9.2339	6.6919	10.2745	3.5233	4.6878	5.8973	8.6573	7.1260	9.5726	-
2 Demand (\$/kwh)		0.0217	0.0216	0.0218	0.0198	0.0451	0.0401	0.0317	0.0307	0.0126	0.0198	0.0000
3 Energy (\$/kwh)		0.0225	0.0225	0.0225	0.0221	0.0221	0.0226	0.0210	0.0215	0.0221	0.0218	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	0.0000
5												
6 External Transmission												
7 Demand (\$/kw-month)		0.4948	0.4926	0.3549	0.5481	0.1635	0.2331	0.2835	0.4841	0.3791	0.5183	0.0074
8 Demand (\$/kwh)		0.0012	0.0012	0.0012	0.0011	0.0021	0.0020	0.0015	0.0017	0.0007	0.0011	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	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
11												
12 Local Generation												
13 Demand (\$/kw-month)		2.2659	2.2424	1.6505	2.4831	1.8047	2.0838	2.9958	0.9162	1.7502	2.2003	-
14 Demand (\$/kwh)		0.0053	0.0053	0.0054	0.0048	0.0231	0.0178	0.0161	0.0032	0.0031	0.0045	0.0000
15 Energy (\$/kwh)		0.0031	0.0031	0.0031	0.0031	0.0031	0.0031	0.0029	0.0030	0.0031	0.0028	0.0003
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
17												
18 MWE Transmission												
19 Demand (\$/kw-month)		1.4267	1.4203	1.0235	1.5805	0.4713	0.6722	0.8173	1.3958	1.0936	1.4943	6.0101
20 Demand (\$/kwh)		0.0033	0.0033	0.0033	0.0030	0.0060	0.0057	0.0044	0.0049	0.0019	0.0031	0.0118
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
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
23												
24 Primary Distribution												
25 Demand (\$/kw-month)		3.5267	3.5109	2.5301	4.2035	2.8274	3.7282	6.0315	9.8536	6.5004	0.0016	0.0013
26 Demand (\$/kwh)		0.0082	0.0082	0.0082	0.0081	0.0362	0.0319	0.0324	0.0349	0.0115	0.0000	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
28 Customer (\$/month)		15.4459	15.4492	15.4442	15.4822	15.4486	15.4475	15.4536	15.4399	37.8281	1.6753	0.0000
29												
30 Secondary Distribution												
31 Demand (\$/kw-month)		0.2353	0.2342	0.1688	0.2804	0.1886	0.2487	0.4024	0.6574	0.0004	0.0001	-
32 Demand (\$/kwh)		0.0005	0.0005	0.0005	0.0005	0.0024	0.0021	0.0022	0.0023	0.0000	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
34 Customer (\$/month)		2.3875	2.3880	2.3872	2.3937	2.3879	2.3877	2.3888	15.3817	6.4964	-0.3391	0.0000
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
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
40 Customer (\$/month)		19.6745	19.9221	19.6033	20.9744	19.8756	19.8416	20.0614	19.2371	2993.134973	83.2141	0.0000
41												
42 TOTAL SERVICE												
43 Demand (\$/kw-month)		17.2295	17.1343	12.4198	19.3702	8.9788	11.6538	16.4277	21.9643	16.8496	13.7872	6.0189
44 Demand (\$/kwh)		0.0402	0.0402	0.0404	0.0373	0.1149	0.0996	0.0882	0.0779	0.0298	0.0285	0.0119
45 Energy (\$/kwh)		0.0256	0.0256	0.0256	0.0251	0.0252	0.0257	0.0239	0.0244	0.0251	0.0246	0.0003
46 Customer (\$/month)		37.5079	37.7593	37.4346	38.8503	37.7121	37.6769	37.9037	50.0586	299.3578218	84.5504	-
47												
48 Billing Determinants												
49 Demand (kw-month) - Total	3,624,314	51,151	74,882	337	383,832	233,790	16,833	163,825	5,398	11,610	121,723	181,333
50 Demand Block 1 (Winter)			74,882		383,832	233,790						
51 Demand Block 2 (or Summer)												
52 Demand Block 3												
53 Energy (kwh-year) - Ann Tot	1,365,757,305	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	92,030,487
54 Energy Block 1		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	92,030,487
55 Energy Block 2		4,577,147			66,629,358	5,703,413	556,120	8,921,220				
56 Energy Block 3		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	11,164	9,729	84	13,575	8,359	1,019	6,938	9,593	1	70	1
56												
57 Rev Requirements Proof	81,086,951	1,861,005	2,467,949	9,981	12,971,854	2,874,232	285,242	3,682,584	635,993	659,863	3,135,003	1,118,207

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

	System Total (1)	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)		11.1249	3.7643	12.0918	9.7902	4.5517	10.5898	12.0265	7.7648	-
2 Demand (\$/kwh)		0.0263	0.0250	0.0385	0.0225	0.0128	0.0164	0.0600	0.0110	0.0000
3 Energy (\$/kwh)		0.0236	0.0229	0.0229	0.0226	0.0225	0.0225	0.0268	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
5										
6 External Transmission										
7 Demand (\$/kw-month)		0.1502	0.0541	0.1719	0.1451	0.0670	0.1558	0.1134	0.1147	0.0046
8 Demand (\$/kwh)		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
10 Customer (\$/month)		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)		3.8715	1.0449	3.9002	3.2834	1.3160	3.0911	5.7554	2.2118	-
14 Demand (\$/kwh)		0.0091	0.0069	0.0124	0.0075	0.0037	0.0048	0.0287	0.0031	0.0000
15 Energy (\$/kwh)		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
17										
18 MWE Transmission										
19 Demand (\$/kw-month)		1.8652	0.6735	2.1526	1.8164	0.8389	1.9501	1.4206	1.4337	3.7023
20 Demand (\$/kwh)		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
22 Customer (\$/month)		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)		6.8878	2.3817	4.0221	5.5133	3.1981	5.1021	8.4559	7.9258	0.0014
26 Demand (\$/kwh)		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
28 Customer (\$/month)		14.7805	14.7997	14.7593	14.7756	15.2139	14.7785	14.7589	0.0000	0.0000
29										
30 Secondary Distribution										
31 Demand (\$/kw-month)		0.4635	0.1603	0.2706	0.3710	0.2152	0.3433	0.5690	0.5333	-
32 Demand (\$/kwh)		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
34 Customer (\$/month)		2.2682	2.2715	2.2646	2.2674	2.3426	2.2679	2.2645	0.0000	0.0000
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
39 Energy (\$/kwh)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
40 Customer (\$/month)		8.7035	10.1737	9.4032	10.1959	39.1279	20.6616	19.8448	0.0000	0.0000
41										
42 TOTAL SERVICE										
43 Demand (\$/kw-month)		24.3632	8.0788	22.6094	20.9194	10.1870	21.2322	28.3409	19.9841	3.7083
44 Demand (\$/kwh)		0.0576	0.0537	0.0720	0.0480	0.0287	0.0329	0.1414	0.0284	0.0063
45 Energy (\$/kwh)		0.0267	0.0259	0.0259	0.0256	0.0255	0.0254	0.0304	0.0255	-
46 Customer (\$/month)		25.7523	27.2450	26.4270	27.2389	56.6844	37.7080	36.8683	-	-
47										
48 Billing Determinants										
49 Demand (kw-month) - Total	3,624,314	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	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		45,218,549	4,264,467	35,460,580	3,512,730	18,251,148	32,027,833	6,259,765	3,725,138	81,064,116
55 Energy Block 2		18,451,613			1,595,210	34,037,855				
56 Energy Block 3						24,263,431				
54 Energy Block 4				16,641,359		42,502,673	5,449,154	1,378,752		
55 Customer Meters	564,667	77,005	2,421	28,293	504	366	2,870	3,706	1	0
56										
57 Rev Requirements Proof	81,086,951	7,345,240	405,556	5,846,518	389,778	6,469,355	2,292,209	1,448,568	200,486	506,874

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)	M System Tran Lev Svc (12)
1 <b>DESIGNED UNBUNDLED RATES</b>												
2												
3 <b>Production and External Transmission</b>												
4 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	10.70
5 Demand - \$/kW-mo. (Block 2)		0.00	0.00	0.00	0.00	0.00						
6 Demand - \$/kW-mo. (Block 3)		0.00	0.00	0.00	0.00	0.00						
7 Demand - \$/kW-mo. (On or Summer)		0.00	0.00	0.00	0.00	0.00					6.58	
8 Demand - \$/kWh (Unitized)		0.030209	0.029203	0.037017	0.029064	0.005767	0.029064	0.002995	0.001157	0.022850	0.001067	0.000000
9 Energy Off - \$/kWh (Block 1)		0.022674	0.022200	0.022199	0.021900	0.021899	0.008899	0.022129	0.021948	0.019183	0.029608	0.025598
10 Energy Off - \$/kWh (Block 2)												
11 Energy Off - \$/kWh (Block 3)												
12 Energy Off - \$/kWh (Block 4) or On Peak							0.242311			0.242313		
13 Revenue Recovery	57,375,564	11,683,696	592,391	78,952	3,908,748	66,631	8,136	4,754,198	3,577,652	204,690	385,604	1,719,942
14												
15 <b>Local Generation</b>												
16 Demand - \$/kWh (Unitized)		0.009047	0.006064	0.006795	0.007872	0.007762	0.005370	0.007987	0.005811	0.007521	0.002131	0.009025
17 Energy Off - \$/kWh (Block 1)		0.003137	0.003071	0.003071	0.003030	0.003029	0.003030	0.003061	0.003036	0.003061	0.003061	0.003088
18 Revenue Recovery	12,501,338	2,691,900	105,279	13,154	836,131	14,173	1,340	1,008,554	701,936	31,934	46,053	410,029
19												
20 <b>Midwest Energy Transmission</b>												
21 Demand - \$/kWh (Unitized)		0.003212	0.003212	0.002914	0.002914	0.002914	0.002914	0.003261	0.002594	0.002594	0.002594	0.002726
22 Revenue Recovery	3,438,753	709,641	37,016	3,885	223,489	3,827	465	297,689	205,814	7,828	23,007	92,271
23												
24 <b>Distribution</b>												
25 Customer - \$/meter/month		15.00	15.00	15.00	16.00	20.00	20.00	30.00	60.00	40.00	40.00	700.00
26 Energy (unitized demand) - \$/kWh Block 1		0.022846	0.018833	0.023002	0.030056	0.022056	0.025850	0.029536	0.029537	0.010072	0.026460	0.000000
27 Energy (unitized demand) - \$/kWh Block 2		0.017844	0.004732	0.000000	0.017057	0.000000		0.021836	0.023537	0.010072	0.016460	0.000000
28 Energy (unitized demand) - \$/kWh Block 3		0.012246	0.004732	0.000000	0.010556	0.000000		0.009831	0.011537	0.010072	0.006460	0.000000
29 Energy (unitized demand) - \$/kWh Block 4		0.000000	0.000000	0.000000	0.000000	0.000000	0.025850			0.010072		
30 Revenue Recovery	30,954,703	8,237,691	293,172	437,469	2,764,212	38,148	5,803	2,598,572	1,996,392	35,835	207,735	33,600
31												
32 <b>TOTAL DESIGNED RATES</b>												
33 Customer Charge		15.00	15.00	15.00	16.00	20.00	20.00	30.00	60.00	40.00	40.00	700.00
34 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		-	-	-	-	6.04	-	6.19	6.58	3.40	3.29	10.70
35 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		-	-	-	-	-	-	-	-	-	-	-
36 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		-	-	-	-	-	-	-	-	-	-	-
37 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		-	-	-	-	-	-	-	-	-	6.58	-
38												
39 Energy Charge - Block 1		0.091125	0.082584	0.094997	0.094837	0.063427	0.075128	0.068769	0.064083	0.065281	0.064922	0.040438
40 Energy Charge - Block 2		0.086123	0.068483		0.081838	0.000000	0.000000	0.061269	0.058083	0.065281	0.054922	0.040438
41 Energy Charge - Block 3		0.080525	0.068483		0.075337	0.000000	0.000000	0.049264	0.046083	0.065281	0.044922	0.040438
42 Energy Charge - Block 4 or Peak (for TOU rates)							0.308539			0.288411		
43												
44	104,270,357	23,322,927	1,027,858	533,460	7,732,580	122,779	15,744	8,659,014	6,481,794	280,286	662,398	2,255,843
45 Rate Revenue at Designed Rates	104,270,357	23,322,927	1,027,858	533,460	7,732,580	122,779	15,744	8,659,014	6,481,794	280,286	662,398	2,255,843
46 Other Utility Revenue	2,974,460	369,443	13,558	34,110	118,155	835	139	26,160	12,434	763	1,758	3,094
47 Total Designed Revenue	107,244,816	23,692,370	1,041,416	567,571	7,850,734	123,614	15,882	8,685,174	6,494,229	281,049	664,156	2,258,937
48 Expenses	(89,156,652)	(20,957,152)	(999,038)	(535,902)	(6,709,956)	(98,332)	(12,284)	(6,515,128)	(4,698,240)	(257,840)	(499,780)	(1,923,241)
49 Net Income at Designed Rates	18,088,165	2,735,218	42,377	31,669	1,140,778	25,281	3,598	2,170,046	1,795,989	23,208	164,376	335,696
50 Rate Base	238,295,582	68,719,353	2,937,252	3,388,051	20,465,540	242,195	29,985	13,957,430	8,608,867	432,642	757,680	2,928,035
51 Return on Rate Base at Designed Rates	7.5906%	3.98%	1.44%	0.93%	5.57%	10.44%	12.00%	15.55%	20.86%	5.36%	21.69%	11.46%
52												
53 Total Designed Revenue	107,244,816	23,692,370	1,041,416	567,571	7,850,734	123,614	15,882	8,685,174	6,494,229	281,049	664,156	2,258,937
54 Current Proforma Revenue	97,828,457	20,473,332	895,245	436,258	7,330,780	114,516	15,258	8,035,758	6,397,403	245,139	654,811	2,190,268
55 Revenue Increase	9,416,359	3,219,038	146,170	131,312	519,955	9,097	624	649,416	96,826	35,909	9,344	68,669
56 Percent Increase in Allocated Revenue	9.63%	15.72%	16.33%	30.10%	7.09%	7.94%	4.09%	8.08%	1.51%	14.65%	1.43%	3.14%
57												
58 Average Cents per kWh (Proposed M/Designed W)		0.1056	0.0892	0.4001	0.1008	0.0935	0.0987	0.0949	0.0817	0.0929	0.0747	0.0666
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	0.0646
60		16.01%	16.58%	32.65%	7.21%	8.00%	4.13%	8.11%	1.52%	14.69%	1.43%	3.14%

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

	System Total (1)	M System OFS Small (13)	M System OFS Small - DF (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)	M System Resale (23)
<b>1 DESIGNED UNBUNDLED RATES</b>												
<b>2</b>												
<b>3 Production and External Transmission</b>												
4 Demand - \$/kW-mo. (Block 1 or off)		0.00	6.04	0.0000	6.49	3.32			0.00	0.00	0.00	0.00
5 Demand - \$/kW-mo. (Block 2)		0.00	0.00						0.00	0.00	0.00	0.00
6 Demand - \$/kW-mo. (Block 3)		0.00	0.00						0.00	0.00	0.00	0.00
7 Demand - \$/kW-mo. (On or Summer)		0.00	0.00						0.00	0.00	0.00	0.00
8 Demand - \$/kWh (Unitized)		0.029064	0.005767	0.029064	0.008327	0.004720	0.030285	0.030285	0.037017	0.013274	0.020838	0.000000
9 Energy Off - \$/kWh (Block 1)		0.021900	0.021899	0.008899	0.022054	0.022119	0.022610	0.022610	0.022199	0.022067	0.021765	0.000000
10 Energy Off - \$/kWh (Block 2)							0.022610	0.022610	0.022199			
11 Energy Off - \$/kWh (Block 3)							0.022610	0.022610	0.022199			
12 Energy Off - \$/kWh (Block 4) or On Peak				0.242311			0.242311	0.242311	0.022199			
13 Revenue Recovery	57,375,564	1,117,210	1,336,411	5,797	8,554,842	1,265,894	139,642	1,962,411	90,162	231,979	2,511,217	-
<b>14</b>												
<b>15 Local Generation</b>												
16 Demand - \$/kWh (Unitized)		0.007872	0.007762	0.005370	0.004776	0.023102	0.016011	0.016011	0.006795	0.003096	0.004544	0.000000
17 Energy Off - \$/kWh (Block 1)		0.003030	0.003029	0.003030	0.003051	0.003060	0.003128	0.003128	0.003071	0.003053	0.002849	0.000000
18 Revenue Recovery	12,501,338	238,986	344,773	870	1,561,877	477,792	37,690	583,946	15,022	40,357	435,776	-
<b>19</b>												
<b>20 Midwest Energy Transmission</b>												
21 Demand - \$/kWh (Unitized)		0.002914	0.002914	0.002914	0.002354	0.003819	0.003819	0.003819	0.003819	0.001463	0.002345	0.000000
22 Revenue Recovery	3,438,753	63,878	93,101	302	469,738	69,745	7,521	116,519	5,815	9,603	138,226	-
<b>23</b>												
<b>24 Distribution</b>												
25 Customer - \$/meter/month		16.00	20.00	20.00	30.00	15.00	20.00	20.00	15.00	30.087.01	1,284.11	0.00
26 Energy (unitized demand) - \$/kWh Block 1		0.030056	0.022056	0.025850	0.025688	0.033415	0.021327	0.021327	0.023002	0.100000	0.000000	0.000000
27 Energy (unitized demand) - \$/kWh Block 2		0.017057	0.000000		0.020684	0.023415	0.006327	0.006327				
28 Energy (unitized demand) - \$/kWh Block 3		0.010556	0.000000		0.016686	0.018415	0.006327	0.006327				
29 Energy (unitized demand) - \$/kWh Block 4		0.000000	0.000000	0.025850			0.036327	0.036327				
30 Revenue Recovery	30,954,703	578,364	899,261	4,358	4,669,568	735,630	53,278	620,991	178,918	686,490	89,887	-
<b>31</b>												
<b>32 TOTAL DESIGNED RATES</b>												
33 Customer Charge		16.00	20.00	20.00	30.00	15.00	20.00	20.00	15.00			
34 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		-	6.04	-	6.49	3.32	-	-	-	-	-	-
35 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		-	-	-	-	-	-	-	-	-	-	-
36 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		-	-	-	-	-	-	-	-	-	-	-
37 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		-	-	-	-	-	-	-	-	-	-	-
<b>38</b>												
39 Energy Charge - Block 1		0.094837	0.063427	0.075128	0.066250	0.090235	0.097180	0.097180	0.095902			0.000000
40 Energy Charge - Block 2		0.081838	0.000000	0.000000	0.061246	0.080235	0.082180	0.082180				
41 Energy Charge - Block 3		0.075337	0.000000	0.000000	0.057248	0.075235	0.082180	0.082180				
42 Energy Charge - Block 4 or Peak (for IOU rates)				0.308539			0.331882	0.331882				
<b>43</b>												
44	104,270,357	1,998,438	2,673,546	11,327	15,256,025	2,549,062	238,130	3,283,868	289,916	968,429	3,175,106	-
45 Rate Revenue at Designed Rates	104,270,357	1,998,438	2,673,546	11,327	15,256,025	2,549,062	238,130	3,283,868	289,916	968,429	3,175,106	-
46 Other Utility Revenue	2,974,460	20,621	19,242	149	40,982	17,658	2,058	16,618	16,190	10,550	4,519	1,403,535
47 Total Designed Revenue	107,244,816	2,019,059	2,692,788	11,477	15,297,007	2,566,720	240,189	3,300,485	306,106	978,979	3,179,625	1,403,535
48 Expenses	(89,156,652)	(1,593,816)	(2,139,111)	(8,427)	(11,437,860)	(2,273,412)	(228,532)	(2,924,666)	(519,333)	(473,739)	(2,908,562)	(663,150)
49 Net Income at Designed Rates	18,088,165	425,243	553,677	3,050	3,859,147	293,308	11,657	375,819	(213,227)	505,240	271,063	740,385
50 Rate Base	238,295,582	3,519,859	4,331,996	20,478	20,208,333	7,914,997	747,077	9,984,562	1,536,839	2,451,939	2,983,062	6,095,039
51 Return on Rate Base at Designed Rates	7.5906%	12.08%	12.78%	14.89%	19.10%	3.71%	1.56%	3.76%	-13.87%	20.61%	9.09%	12.15%
<b>52</b>												
53 Total Designed Revenue	107,244,816	2,019,059	2,692,788	11,477	15,297,007	2,566,720	240,189	3,300,485	306,106	978,979	3,179,625	1,403,535
54 Current Proforma Revenue	97,828,457	1,985,903	2,551,911	11,110	15,211,213	2,067,904	223,726	2,620,419	258,989	978,979	3,179,625	1,403,535
55 Revenue Increase	9,416,359	33,156	140,877	366	85,794	498,816	16,463	680,067	47,117	0	(0)	-
56 Percent Increase in Allocated Revenue	9.63%	1.67%	5.52%	3.30%	0.56%	24.12%	7.36%	25.95%	18.19%	0.00%	0.00%	0.00%
<b>57</b>												
58 Average Cents per kWh (Proposed M/Designed W)		0.0912	0.0837	0.1093	0.0765	0.1396	0.1209	0.1076	0.1904	0.1475	0.0539	
59 Adj. Tes year, current base rates		0.0897	0.0793	0.1058	0.0760	0.1123	0.1126	0.0853	0.1595	0.1475	0.0539	
<b>60</b>												
		1.69%	5.56%	3.34%	0.57%	24.33%	7.43%	26.12%	19.41%	0.00%	0.00%	

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

	System Total (1)	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)
<b>1 DESIGNED UNBUNDLED RATES</b>										
<b>2</b>										
<b>3 Production and External Transmission</b>										
4 Demand - \$/kW-mo. (Block 1 or off)		0.00	1.91	3.68	0.00	5.09	4.30	3.68	0.00	0.00
5 Demand - \$/kW-mo. (Block 2)		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	4.07	0.00	0.00	0.00	0.00
7 Demand - \$/kW-mo. (On or Summer)		0.00	4.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Demand - \$/kWh (Unitized)		0.026641	0.008479	0.020000	0.022816	0.011500	0.011523	0.020000	0.011186	0.000000
9 Energy Off - \$/kWh (Block 1)		0.023554	0.022911	0.022867	0.022607	0.020000	0.020000	0.022867	0.022493	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				0.045827		0.005000	0.026324	0.045827		
13 Revenue Recovery	57,375,564	3,195,953	205,960	3,225,885	232,019	4,229,676	1,465,122	499,286	125,457	-
<b>14</b>										
<b>15 Local Generation</b>										
16 Demand - \$/kWh (Unitized)		0.009148	0.006947	0.012418	0.007540	0.003705	0.004783	0.012418	0.003140	0.000000
17 Energy Off - \$/kWh (Block 1)		0.003098	0.003013	0.003007	0.002973	0.002962	0.002954	0.003007	0.002958	0.000000
18 Revenue Recovery	12,501,338	779,678	42,474	803,687	53,700	793,710	289,976	117,826	22,714	-
<b>19</b>										
<b>20 Midwest Energy Transmission</b>										
21 Demand - \$/kWh (Unitized)		0.003332	0.003332	0.004091	0.003156	0.001792	0.004091	0.004091	0.001565	0.000000
22 Revenue Recovery	3,438,753	212,149	14,209	213,149	16,121	213,347	153,318	31,249	5,830	-
<b>23</b>										
<b>24 Distribution</b>										
25 Customer - \$/meter/month		12.00	12.00	12.00	20.00	60.00	20.00	15.00	4,316.00	0.00
26 Energy (unitized demand) - \$/kWh Block 1		0.013074	0.006645	0.004663	0.016915	0.017570	0.015426	0.015995	0.065000	0.000000
27 Energy (unitized demand) - \$/kWh Block 2					0.013015	0.017570				
28 Energy (unitized demand) - \$/kWh Block 3						0.017570				
29 Energy (unitized demand) - \$/kWh Block 4		0.020078		0.004663		0.017570	0.015426	0.015995		
30 Revenue Recovery	30,954,703	1,885,719	57,389	582,467	90,259	2,113,758	635,520	177,768	246,450	-
<b>31</b>										
<b>32 TOTAL DESIGNED RATES</b>										
33 Customer Charge		12.00	12.00	12.00	20.00	60.00	20.00	15.00	4,316.00	0.00
34 Demand Charge - Block 1 (Off Peak or Non-Sum) - \$/kW-mo		-	1.91	3.68	-	5.09	4.30	3.68	-	-
35 Demand Charge - Block 2 (Off Peak or Non-Sum) - \$/kW-mo		-	-	-	-	4.58	-	-	-	-
36 Demand Charge - Block 3 (Off Peak or Non-Sum) - \$/kW-mo		-	-	-	-	4.07	-	-	-	-
37 Demand Charge - Block 4 (Peak or Sum) - \$/kW-Mo		-	4.77	-	-	-	-	-	-	-
<b>38</b>										
39 Energy Charge - Block 1		0.078847	0.051328	0.067046	0.076007	0.057529	0.058778	0.078378	0.065000	0.000000
40 Energy Charge - Block 2					0.072107	0.052529				
41 Energy Charge - Block 3						0.047529				
42 Energy Charge - Block 4 or Peak (for TOU rates)		0.085851		0.090007		0.042529	0.065102	0.101339		
<b>43</b>										
44	104,270,357	6,073,499	320,033	4,825,189	392,099	7,350,490	2,543,937	826,130	400,451	-
45 Rate Revenue at Designed Rates	104,270,357	6,073,499	320,033	4,825,189	392,099	7,350,490	2,543,937	826,130	400,451	-
46 Other Utility Revenue	2,974,460	103,768	3,564	45,238	1,314	9,784	7,376	7,412	4,366	659,068
47 Total Designed Revenue	107,244,816	6,177,267	323,597	4,870,426	393,413	7,360,275	2,551,313	833,542	404,817	659,068
48 Expenses	(89,156,652)	(5,850,456)	(335,292)	(4,853,654)	(331,904)	(5,708,503)	(2,011,153)	(1,156,191)	(240,277)	(291,720)
49 Net Income at Designed Rates	18,088,165	326,811	(11,695)	16,772	61,509	1,651,772	540,160	(322,649)	164,540	367,348
50 Rate Base	238,295,582	19,691,791	925,634	13,079,659	762,417	10,023,213	3,702,538	3,851,688	1,108,396	2,889,033
51 Return on Rate Base at Designed Rates	7.5906%	1.66%	-1.26%	0.13%	8.07%	16.48%	14.59%	-8.38%	14.84%	12.72%
<b>52</b>										
53 Total Designed Revenue	107,244,816	6,177,267	323,597	4,870,426	393,413	7,360,275	2,551,313	833,542	404,817	659,068
54 Current Proforma Revenue	97,828,457	5,246,620	271,043	3,949,321	330,135	6,803,312	2,103,982	778,079	404,817	659,068
55 Revenue Increase	9,416,359	930,647	52,554	921,106	63,278	556,963	447,331	55,463	0	-
56 Percent Increase in Allocated Revenue	9.63%	17.74%	19.39%	23.32%	19.17%	8.19%	21.26%	7.13%	0.00%	0.00%
<b>57</b>										
58 Average Cents per kWh (Proposed M/Designed W)		0.0954	0.0750	0.0926	0.0768	0.0617	0.0679	0.1082	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		18.10%	19.65%	23.59%	19.24%	8.20%	21.34%	7.20%	0.00%	

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

**AS BOOKED**

	Actual kWh <u>Sold</u>	Actual Revenues from <u>ECA</u>	Revenues from Base <u>Rates</u>	Actual Total <u>Revenue</u>
<b>1 Electric System</b>				
<b>2 Residential</b>				
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
<b>9 Commercial &amp; Industrial</b>				
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
<b>22 Oil Field</b>				
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
<b>28 Irrigation</b>				
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
<b>36 Lighting</b>				
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
<b>41 Wholesale</b>				
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
<b>46 Interdepartmental</b>				
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
<b>51 Total Electric Sales Revenue</b>	<b>1,370,587,783</b>	<b>7,637,701</b>	<b>91,644,303</b>	<b>99,282,004</b>

**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 ECA	Revenues from Base Rates	Adjusted Total Revenue
1 <b>Electric System</b>				
2				
3 <b>Residential</b>				
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	300,393,179	1,985,032	24,410,876	26,395,908
9				
10 <b>Commercial &amp; Industrial</b>				
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	531,076,788	2,761,240	36,663,041	39,424,281
22				
23 <b>Oil Field</b>				
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	291,000,253	1,819,901	19,955,849	21,775,749
28				
29 <b>Irrigation</b>				
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	59,903,319	596,810	5,292,371	5,889,181
36				
37 <b>Lighting</b>				
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	10,289,163	63,752	1,305,127	1,368,879
41				
42 <b>Wholesale</b>				
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 <b>Interdepartmental</b>	103,274	0	0	0
48				
49 <b>Total Electric Sales Revenue</b>	<b>1,365,860,579</b>	<b>7,226,734</b>	<b>87,627,264</b>	<b>94,853,998</b>
50				
51 <b>Other Revenue</b>				<b>2,974,460</b>



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

**AS PROPOSED**

	Proposed kWh Sold	Revenues from ECA	Revenues from Base Rates	Proposed Total Revenue
<b>1 Electric System</b>				
<b>2 Residential</b>				
4 Regular Residential - M System	220,934,221	0	23,322,927	23,322,927
5 Total Electric - M System	11,524,329	0	1,027,858	1,027,858
6 Regular Residential - W System	63,670,162	0	5,142,852	5,142,852
7 Peak Management - W System	4,264,467	0	267,479	267,479
8 Total Residential	300,393,179	0	29,761,116	29,761,116
<b>9 Commercial &amp; Industrial</b>				
11 Annual Service - M System	1,333,302	0	533,460	533,460
12 General Service (Small) - M System	78,167,884	0	7,871,102	7,871,102
13 General Service (Medium) - M System	91,287,761	0	8,659,014	8,659,014
14 General Service (Large) - M System	91,229,387	0	7,424,478	7,424,478
15 Special Contracts - M System	0	0	0	0
16 Transmission Level Service - M System	33,848,673	0	2,255,843	2,255,843
17 Special Contracts - M System	58,944,795	0	3,175,106	3,175,106
18 General Service (Small) - W System	52,101,939	0	3,904,083	3,904,083
19 General Service (Large) - W System	119,055,107	0	6,793,528	6,793,528
20 Public Schools - W System	5,107,940	0	328,821	328,821
21 Total Commercial & Industrial	531,076,788	0	40,945,434	40,945,434
<b>22 Oil Field</b>				
24 Small Oil - M System	53,974,426	0	4,683,311	4,683,311
25 Large Oil - M System	199,548,840	0	15,256,025	15,256,025
26 Oil - W System	37,476,987	0	2,096,606	2,096,606
27 Total Oil Field	291,000,253	0	22,035,942	22,035,942
<b>28 Irrigation</b>				
30 Incidental Irrigation - M System	1,522,601	0	289,916	289,916
31 Irrigation Frozen - M System	18,262,610	0	2,549,062	2,549,062
32 Irrigation TD - M System	1,969,264	0	238,130	238,130
33 Irrigation T&T - M System	30,510,327	0	3,283,868	3,283,868
34 Irrigation - W System	7,638,517	0	770,667	770,667
35 Total Irrigation	59,903,319	0	7,131,643	7,131,643
<b>36 Lighting</b>				
38 M System	6,564,025	0	968,429	968,429
39 W System	3,725,138	0	400,451	400,451
40 Total Lighting	10,289,163	0	1,368,880	1,368,880
<b>41 Wholesale</b>				
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
<b>46 Interdepartmental</b>				
47 Interdepartmental	103,274	0	0	0
<b>48 Total Electric Sales Revenue</b>	<b>1,365,860,579</b>	<b>0</b>	<b>101,243,015</b>	<b>101,243,015</b>
<b>49 Other Revenue</b>				<b>2,974,460</b>

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 (%)
1 M-System												
2												
3 Residential												
4 Regular Residential	21,984	220,934,221	1,475,615	18,628,274	20,103,889	0.0910	0	23,322,927	23,322,927	0.1056	3,219,038	16.01%
5 Total Electric	781	11,524,329	56,059	825,628	881,687	0.0765	0	1,027,858	1,027,858	0.0892	146,170	16.58%
6 Total Residential	22,765	232,458,550	1,531,674	19,453,902	20,985,576	0.0903	0	24,350,785	24,350,785	0.1048	3,365,209	16.04%
7												
8 Commercial & Industrial												
9 Annual Service	2,260	1,333,302	6,308	395,840	402,148	0.3016	0	533,460	533,460	0.4001	131,312	32.65%
10 General Service (Small)	6,673	78,167,884	482,367	6,859,059	7,341,426	0.0939	0	7,871,102	7,871,102	0.1007	529,676	7.21%
11 General Service (Medium)	597	91,287,761	0	8,009,597	8,009,597	0.0877	0	8,659,014	8,659,014	0.0949	649,416	8.11%
12 General Service (Large)	115	91,229,387	562,001	6,720,398	7,282,399	0.0798	0	7,424,478	7,424,478	0.0814	142,080	1.95%
13 Special Contracts (Small)	0	0	0	0	0	0.0000	0	0	0	0.0000	0	0.00%
14 Transmission Level Service	4	33,848,673	230,964	1,856,210	2,187,174	0.0646	0	2,255,843	2,255,843	0.0666	68,669	3.14%
15 Special Contracts (Large)	6	58,944,795	359,482	2,815,624	3,175,106	0.0539	0	3,175,106	3,175,106	0.0539	0	0.00%
16 Total Commercial & Industrial	9,654	354,811,802	1,641,122	26,756,728	28,397,850	0.0800	0	29,919,003	29,919,003	0.0843	1,521,153	5.36%
17												
18 Oil Field												
19 Small Oil Field	1,748	53,974,426	346,167	4,162,746	4,508,912	0.0835	0	4,683,311	4,683,311	0.0868	174,399	3.87%
20 Large Oil Field	1,131	199,548,840	1,242,732	13,927,499	15,170,231	0.0760	0	15,256,025	15,256,025	0.0765	85,794	0.57%
21 Total Oil Field	2,879	253,523,266	1,588,899	18,090,245	19,679,143	0.0776	0	19,939,337	19,939,337	0.0786	260,193	1.32%
22												
23 Irrigation												
24 Incidental Irrigation - M System	799	1,522,601	8,309	234,490	242,799	0.1595	0	289,916	289,916	0.1904	47,117	19.41%
25 Irrigation Frozen - M System	697	18,262,810	180,159	1,870,087	2,050,246	0.1123	0	2,549,062	2,549,062	0.1396	498,816	24.33%
26 Irrigation TD - M System	85	1,969,264	20,824	200,843	221,667	0.1126	0	238,130	238,130	0.1209	16,463	7.43%
27 Irrigation T&T - M System	578	30,510,327	295,527	2,308,274	2,603,801	0.0853	0	3,283,868	3,283,868	0.1076	680,067	26.12%
28 Total Irrigation	2,159	52,264,802	504,820	4,613,693	5,118,514	0.0979	0	6,360,976	6,360,976	0.1217	1,242,462	24.27%
29												
30 Lighting	0	6,564,025	40,680	927,768	968,428	0.1475	0	968,429	968,429	0.1475	0	0.00%
31												
32 Wholesale	0	92,030,487	0	0	0	0.0000	0	0	0	0.0000	0	0.00%
33												
34 Interdepartmental	0	103,274	0	0	0	0.0000	0	0	0	0.0000	0	0.00%
35												
36 Total M-System	37,458	991,756,206	5,307,175	69,842,337	75,149,512	0.0758	0	81,538,529	81,538,529	0.0822	6,389,017	8.50%
37												
38 W-System												
39												
40 Residential												
41 Regular Residential	6,417	63,670,162	430,702	4,712,149	5,142,852	0.0808	0	5,142,852	5,142,852	0.0808	0	0.00%
42 Peak Management	202	4,264,467	22,655	244,824	267,479	0.0627	0	267,479	267,479	0.0627	0	0.00%
43	6,619	67,934,629	453,358	4,956,974	5,410,331	0.0796	0	5,410,331	5,410,331	0.0796	0	0.00%
44 Commercial & Industrial												
45 General Service (Small)	2,358	52,101,939	350,541	3,553,542	3,904,083	0.0749	0	3,904,083	3,904,083	0.0749	0	0.00%
46 General Service (Large)	31	119,055,107	735,221	6,058,306	6,793,528	0.0571	0	6,793,528	6,793,528	0.0571	0	0.00%
47 Public Schools	42	5,107,940	34,356	294,465	328,821	0.0644	0	328,821	328,821	0.0644	0	0.00%
48 Total Commercial & Industrial	2,430	176,264,986	1,120,118	9,906,313	11,026,431	0.0626	0	11,026,431	11,026,431	0.0626	0	0.00%
49												
50 Oil Field	239	37,476,987	231,002	1,865,604	2,096,606	0.0559	0	2,096,606	2,096,606	0.0559	0	0.00%
51												
52 Irrigation	309	7,638,517	91,990	678,678	770,667	0.1009	0	770,667	770,667	0.1009	0	0.00%
53												
54 Lighting	0	3,725,138	23,092	377,359	400,451	0.1075	0	400,451	400,451	0.1075	0	0.00%
55												
56 Wholesale	0	81,064,116	0	0	0	0.0000	0	0	0	0.0000	0	0.00%
57												
58 Total W-System	9,597	374,104,373	1,919,559	17,784,927	19,704,486	0.0527	0	19,704,486	19,704,486	0.0527	0	0.00%
59												
60 Other Revenue				2,974,460				2,974,460				