

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

JUN 16 2008

 Docket Room

In the Matter of the Application of )  
Midwest Energy, Inc. for Approval ) Docket No. 08-MDWE-594-RTS  
to Make Certain Changes in Its Charges for )  
Electric Service. )

**STIPULATION AND AGREEMENT**

As a result of extensive discussions between the Staff of the State Corporation Commission of the State of Kansas (“Staff” and “Commission” respectively), the Citizens’ Utility Ratepayer Board (“CURB”), and Midwest Energy, Inc. (“Midwest Energy” or “Company”)(collectively, the “parties”), the parties hereby submit to the Kansas Corporation Commission ("Commission") for its consideration and approval the following Stipulation and Agreement:

**I. MIDWEST ENERGY INC.’S APPLICATION**

1. On December 21, 2007, Midwest filed its application and accompanying testimony and schedules seeking approval to make certain changes in its charges for electric service in accordance with K.S.A. 66-117 and K.A.R. 82-1-231. On December 26, 2007, CURB filed a petition to intervene in the proceeding, which was granted by Commission Order issued on February 25, 2008. On January 3, 2008, pursuant to K.S.A. 66-117, the Commission suspended operation of the changes proposed in Midwest Energy’s Application for a period of not more than two hundred forty (240) days from the date of filing, or until August 17, 2008.

2. The schedules filed with Midwest Energy’s application indicated a gross revenue deficiency of \$10,028,870, based upon normalized operating results for the 12 months ending

June 30, 2007, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments. Midwest Energy requested a minimum return on equity of 12.39% based upon a targeted equity ratio of 40%. Midwest Energy also requested, pursuant to K.S.A. 66-1237(b)(2), Commission approval of an initial Transmission Delivery Charge, which was designated by Midwest Energy as a Transmission Formula Rate (“TFR”). In support of its Application, Midwest Energy submitted the testimony of 9 witnesses and the schedules required by K.A.R. 82-1-231.

3. In its Application, Midwest Energy noted that, since its last electric rate case in 2003, it has undertaken substantial additional investment in generation, transmission and distribution plant, and has also incurred increases in labor and various other costs. As stated in its Application for Accounting Order in Docket No. 08-MDWE-180-ACT (the “180 docket”), “the primary and most significant cost change resulting in the need for rate relief is the completion of Midwest Energy’s new generation plant, the Goodman Energy Center (“GMEC”).”

## **II. STAFF AND CURB’s PRE-FILED POSITIONS REGARDING REVENUE REQUIREMENT**

4. On May 9, 2008, Staff filed direct testimony recommending a rate increase for Midwest Energy of approximately \$9,710,000. Also on May 9, 2008, CURB filed direct testimony indicating that Midwest Energy has a pro forma revenue requirement deficiency of \$7,206,492. CURB also made various adjustments and recommendations concerning Midwest Energy’s capital structure.

## **III. TERMS OF THE STIPULATED SETTLEMENT**

5. On June 4 and June 5, 2008, the parties met to collectively discuss the possibility of reaching a settlement of the issues in this proceeding, and thereafter had additional settlement discussions by telephone.

6. After extensive negotiations, the signatory parties agree upon the terms detailed below. Because total capital expenditures for the Goodman Energy Center will not be known until calendar year-end 2008 and substantial rebuild work continues related to FEMA-designated storms, the parties further agree to support Midwest Energy's request for prior Commission approval to file an abbreviated rate case pursuant to K.A.R. 82-1-231(b)(3). Midwest Energy shall file its abbreviated rate case no sooner than February 1, 2009, and the parties agree such abbreviated rate case shall comply with the terms of this stipulated settlement as set forth below under the caption "Abbreviated Rate Case."

#### **IV. SETTLEMENT OF CURRENT RATE CASE**

##### **A. Revenue Requirement**

7. The parties agree that Midwest Energy's overall annual revenue increase in Docket No. 08-MDWE-594-RTS will be \$9,250,000. Except to the extent certain specific issues are identified and discussed below, the parties view the stipulated revenue requirement as a "black box settlement" and do not correlate this dollar amount to any particular adjustment proposed by any party.

**B. Transmission Formula Rate**

8. The parties agree that Midwest shall file an application with the Commission to implement a Transmission Formula Rate ("TFR") in accordance with the template attached as Exhibit 1 to apply to wholesale transmission service ("wholesale TFR filing") within 30 days of a final Commission order in this docket. For purposes of this stipulated agreement only, the parties acknowledge that the values used in the creation of Exhibit 1 are as reflected in the pre-filed direct testimony of Staff witness Mark Doljac, except for the components of depreciation and rate of return.

9. The parties further agree that, until such time that the Commission determines the wholesale TFR filing, the TFR shall apply only to Midwest's retail rates. The parties acknowledge that Midwest has filed for Commission recognition of its jurisdiction over Midwest's wholesale transmission rates, which matter has been docketed as Docket No. 08-MDWE-481-TAR (the "481 docket"). To date, the Commission has not issued an order in the 481 docket that recognizes its jurisdiction over Midwest's wholesale transmission rates. To the extent that any Commission Order in the 481 docket or a subsequent docket results in material changes to the TFR as agreed to in this docket, the parties agree to consider these changes and their applicability to both the retail and wholesale transmission rates of Midwest Energy.

10. The parties further agree to request the Commission acknowledge in this docket that it has primary jurisdiction over Midwest's transmission services under K.S.A. 66-101c, including its open access transmission tariff (OATT) as Midwest requested in Docket No. 08-MDWE-481-RTS (481 docket). However, the parties also agree that acceptance of the OATT, as requested in the 481 docket, should be addressed in the 481 docket.

11. The parties agree that for the purpose of calculating Midwest Energy's Transmission Formula Rate ("TFR"), and only for such purpose, the applicable return on equity ("ROE") shall be 11.31%.

**C. Rate Design Fixed Charges**

12. The parties agree to utilize the customer and demand charges recommended by Staff witness Al Maxwell.

**D. GMEC Cost Allocation**

13. The parties agree on an allocation methodology for GMEC rate base and plant-related cost allocation that matches the allocation of purchased power capacity costs as a percent of total purchased power costs in the initial application. The new cost allocation will be utilized to design the remaining energy component of rates.

**E. Property Tax Base Amount**

14. The parties agree that, in order to calculate future ad valorem tax surcharges, the ad valorem tax expense assumed to be collected in base rates is \$3,896,301, beginning with the effective date of the rate increase resulting from this docket, until the amount is reset in a Commission order.

**F. Classification of Facilities**

15. The parties agree that Midwest Energy's facilities operating at or below 12.47 kV, plus the following three radial lines, shall be classified as distribution facilities.

- 115 kV line from South Hays to Gorham
- 69 kV line from Great Bend North to Susank, Bunker Hill and Hitschmann
- 115 kV line from Sunflower Electric Power Corporation's transmission system to Caruso

All other electric lines shall be classified as transmission.

**G. Prudence of GMEC**

16. The parties agree that selection of GMEC as a peaking generation option is reasonable and prudent.

**H. Effective Date of Revenue Increase**

17. The parties acknowledge that they cannot bind the Commission. However, it is the intent of the parties that the stipulated revenue increase for Midwest Energy would be approved to allow Midwest Energy to put the rates into effect on or about August 15, 2008. The parties agree to act reasonably and in good faith to facilitate the Commission's ability to issue an order approving this Stipulation and Agreement before the target effective date.

**I. Depreciation Rates**

18. In light of the fact that the Commission intends to open a generic docket regarding depreciation, the parties agree to use the depreciation rates originally filed by Midwest Energy in this proceeding and attached hereto as Exhibit 2, as specified in column No. 5. The parties further agree that using Midwest Energy's depreciation rates does not mean the parties acquiesce to the propriety of Midwest Energy's depreciation parameters, methodology, procedures or techniques. This agreement, to use Midwest Energy's proposed depreciation rates, is for settlement purposes only and has benefits for all parties. It shall not be cited, referenced, or used in any manner by Midwest Energy, Staff or CURB or any consultant for Midwest Energy, Staff or CURB as a precedential Commission decision or Commission Staff action concerning the merits of depreciation issues in any future proceeding in Kansas or in any other jurisdiction.

**V. ABBREVIATED RATE CASE**

19. Midwest Energy requests prior approval to file an abbreviated rate case pursuant to K.A.R. 82-1-231(b)(3). If approved by the Commission, the parties agree that the following provisions shall apply to that abbreviated rate case, which will be filed no sooner than February 1, 2009.

**A. Incremental Update**

20. The parties agree that the purpose of the abbreviated case is to update Midwest Energy's investment for FEMA projects and GMEC, including associated retirements. The parties further agree to update GMEC O&M with the most recent information available. The abbreviated rate case will be limited to determining the incremental revenue requirement associated with the FEMA projects and GMEC. Other components of the Company's revenue requirement will not be updated in that abbreviated filing except as specified in Section V. D. below.

21. The parties agree that the abbreviated rate case updates shall be incremental to the costs included in the Application filed by Midwest Energy in this current docket.<sup>1</sup> Any required incremental increase/decrease in revenue requirement will be added to, or subtracted from, the black box settlement overall annual revenue increase of \$9,250,000 agreed to in this Stipulation and Agreement.

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<sup>1</sup> The costs included in the Application shall be from Section 3, Schedule 1, Column 6 and Section 9, Schedule 3, Column 13.

**B. Rate of Return**

22. The parties agree that for purposes of K.A.R. 82-1-231(b)(3), the rate of return to be utilized in the abbreviated rate case for calculating incremental additional revenue requirement relating to additional Midwest investment for FEMA projects and GMEC shall be 7.24%.

**C. Depreciation Rates**

23. In light of the fact that the Commission intends to open a generic docket regarding depreciation, the parties agree to use the depreciation rates originally filed by Midwest Energy in this proceeding and attached hereto as Exhibit 2, as specified in column No. 5. The parties further agree that using Midwest Energy's depreciation rates does not mean the parties acquiesce to the propriety of Midwest Energy's depreciation parameters, methodology, procedures or techniques. This agreement, to use Midwest Energy's proposed depreciation rates, is for settlement purposes only and has benefits for all parties. It shall not be cited, referenced, or used in any manner by Midwest Energy, Staff or CURB or any consultant for Midwest Energy, Staff or CURB as a precedential Commission decision or Commission Staff action concerning the merits of depreciation issues in any future proceeding in Kansas or in any other jurisdiction.

**D. Corrections to Application**

24. The incremental updates in the abbreviated rate case will include incorporating two corrections identified by Staff regarding test year amounts for common plant accumulated depreciation and retirement Construction Work in Progress ("CWIP"). Specifically, the Company incorrectly allocated 100% of common plant accumulated depreciation to rate base in this docket and should have only allocated 85.81% to electric operations. Additionally, the Company omitted account 108.8 (retirement Construction Work in Progress) from its initial



application. However, the parties agree that any increase in revenue requirement in the abbreviated rate case related to incorporating test year amounts for common plant accumulated depreciation and retirement CWIP shall not exceed \$117,000.

**E. Accounting Order**

25. On August 17, 2007, Midwest Energy filed an application seeking an accounting authority order to authorize it to defer and seek recovery of its actual costs of investment in and operation of Goodman Energy Center until such time as all units were operational. Midwest Energy's request for an accounting authority order was made in order to avoid phasing in the costs associated with this new generation investment over two or more rate increases in a brief span of time. Specifically, Midwest Energy requested that the Commission approve continued use of Allowance for Funds Used During Construction ("AFUDC") and capitalization of non-fuel operations and maintenance expense for Phase I incurred between the completion of the first and second phases of GMEC. Midwest Energy also requested approval to delay recording depreciation expense to its books until the GMEC plant is in full operation. On December 19, 2007, the Commission issued an order approving Midwest Energy's request for an accounting authority order. In accordance with the accounting authority order, the parties agree that the abbreviated rate case will include the cost of capitalized non-fuel O&M costs, deferred depreciation, and AFUDC continuation on costs not included in rates resulting from this proceeding, Docket No. 08-MDWE-594-RTS.

**F. Effective Date of Abbreviated Rate Case**

26. The parties acknowledge that they cannot bind the Commission. However, it is the intent of the parties that any revenue increase in Midwest Energy's abbreviated rate case be implemented within 60 days of the abbreviated filing. The parties agree to act reasonably and in good faith to facilitate the Commission's ability to issue an order in the abbreviated filing before the target effective date.

**G. Rate Design**

27. The parties agree that any incremental increase in revenue that may be required in the abbreviated rate case will be recovered proportionally across all rate classes through increases in energy charges. The fixed (customer and demand) charges will not change.

**VI. MISCELLANEOUS PROVISIONS**

**A. The Commission's Rights**

28. Nothing in this Stipulation and Agreement is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and any statutory obligation, including the obligation to ensure that Midwest Energy is providing efficient and sufficient service at just and reasonable rates.

**B. Staff's Rights**

29. If requested by the Commission, Staff shall have the right to submit to the Commission a memorandum explaining its rationale for entering into this Stipulation and Agreement and provide to the Commission whatever further explanation the Commission requests. Each party of record shall be served with a copy of any memorandum and shall be entitled to submit a response to the Commission within five (5) days of receipt of the Staff's

memorandum. Any confidential portion of a memorandum shall be submitted pursuant to K.A.R. 82-1-221a.

**C. Signatory Parties' Rights**

30. The signatory parties, including Staff, shall have the right to present pre-filed testimony in support of this Stipulation and Agreement. Such testimony shall be filed formally in the docket and presented by a witness at a hearing on this Stipulation and Agreement.

**D. Negotiated Settlement**

31. This Stipulation and Agreement represents a negotiated settlement that fully resolves the issues addressed in this document. The signatory parties represent that the terms of this Stipulation and Agreement constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the signatory parties to this Stipulation and Agreement shall not be prejudiced, bound by, or in any way affected by the terms of this Stipulation and Agreement: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Stipulation and Agreement in the instant proceeding. If the Commission accepts this Stipulation and Agreement in its entirety and incorporates the same into a final order without material modification, the parties shall be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, and will not appeal the Commission's order on these issues.

**E. Interdependent Provisions**

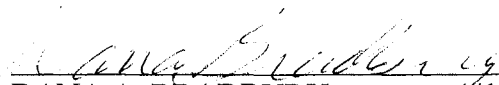
32. The provisions of this Stipulation and Agreement have resulted from negotiations among the signatory parties and are interdependent. In the event that the Commission does not approve and adopt the terms of this Stipulation and Agreement in total, it shall be voidable and no signatory party hereto shall be bound, prejudiced, or in any way affected by any of the

agreements or provisions hereof. Further, in such event, this Stipulation and Agreement shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding.

**F. Submission Of Documents To The Commission Or Staff**

33. To the extent this Stipulation and Agreement provides for information, documents or other data to be furnished to the Commission or Staff, such information, documents or data shall be filed with the Commission and a copy served upon the Commission's Director of Utilities. Such information, documents or data shall be marked and identified with the docket number of this proceeding.

IN WITNESS WHEREOF, the signatory parties have executed and approved this Stipulation and Agreement, effective as of the 16<sup>th</sup> day of June, 2008, by subscribing their signatures below.

  
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ATTORNEYS FOR CURB

**Midwest Energy, Inc.**  
**Docket No. 08-MDWE-594-RTS**  
**Transmission Formula Rate Template**  
**Stipulation and Agreement**

Exhibit\_1  
 Formula Transmission Rate  
 Page 1

**Midwest Energy, Inc.**  
**Transmission Formula Rate**  
**Appendix A - Test Year Ended 6-30-2007**

Formula Rate		Notes	FERC Form 1 Page # or Instruction	Year
<b>Shaded cells are input cells</b>				
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense		p354.21.b	180,140
2	Total Wages Expense		p354.28b	4,649,720
3	Less A&G Wages Expense		p354.27b	1,348,936
4	Total		(Lines 2 - 3)	3,300,724
5	<b>Wages &amp; Salary Allocator</b>		(Lines 1 / 4)	5.4576%
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note B)	Attachment 2 (Line 24)	367,196,479
7	Common Plant In Service - Electric			13,490,914
8	Total Plant In Service		(Sum Lines 6 to 7)	370,680,393
9	Accumulated Depreciation (Total Electric Plant)		p219.25c	138,875,651
10	Accumulated Intangible Amortization	(Note A)	p200.21c	15,757
11	Accumulated Common Amortization - Electric	(Note A)	p358	0
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p358	7,128,413
13	Total Accumulated Depreciation		(Sum Lines 9 to 12)	143,817,721
14	Net Plant		(Lines 8 - 13)	226,872,672
15	Transmission Gross Plant		(Lines 29 - Line 26)	88,460,662
16	Gross Plant Allocator		(Lines 15 / 8)	18.4684%
17	Transmission Net Plant		(Lines 39 - Line 26)	30,154,213
18	Net Plant Allocator		(Lines 17 / 14)	13.2912%
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
19	Transmission Plant In Service	(Note B)	p207.58.g	66,905,784
20	This line is not used, but is held for future use.			0
21	This line is not used, but is held for future use.			0
22	Total Transmission Plant In Service		(Lines 19 - 20 + 21)	66,905,784
23	General & Intangible		p205.5.g & p207.99.g	14,999,286
24	Common Plant (Electric Only)	(Notes A & B)	p358	13,490,914
25	Total General & Common		(Lines 23 + 24)	28,490,200
26	Wage & Salary Allocation Factor		(Line 5)	5.45759%
27	General & Common Plant Allocated to Transmission		(Lines 25 * 26)	1,564,878
28	Plant Held for Future Use (Including Land)	(Note C)	p214	0
29	<b>TOTAL Plant In Service</b>		(Lines 22 + 27 + 28)	68,460,662
<b>Accumulated Depreciation</b>				
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	37,476,664
31	Accumulated General Depreciation		p219.28.c (Line 10)	8,092,072
32	Accumulated Intangible Amortization			15,757
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12)	7,128,413
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	15,204,242
36	Wage & Salary Allocation Factor		(Line 5)	5.45759%
37	General & Common Allocated to Transmission		(Lines 35 x 36)	828,786
38	<b>TOTAL Accumulated Depreciation</b>		(Lines 30 + 37)	38,306,448
39	<b>TOTAL Net Property, Plant &amp; Equipment</b>		(Lines 29 - 38)	30,154,213

**Midwest Energy, Inc.**  
**Docket No. 08-MDWE-594-RTS**  
**Transmission Formula Rate Template**  
**Stipulation and Agreement**

Exhibit 1  
 Formula Transmission Rate  
 Page 2

**Adjustment To Rate Base**

<b>Prepayments</b>			
40	Prepayments (Account 185)	(Note A) p11.57c	309,899
41	Net Plant Allocation Factor	(Line 18)	13.2912%
42	<b>Total Prepayments Allocated to Transmission</b>	(Lines 40 x 41)	<b>41,202</b>
<b>Materials and Supplies</b>			
43	Materials and Supplies	(Note A) Attachment 2	5,967,838
44	Wage & Salary Allocation Factor	(Line 5)	5.46%
45	Total Transmission Allocated	(Lines 43 x 44)	325,700
46	Transmission Materials & Supplies - if not included in line 43		0
47	<b>Total Materials &amp; Supplies Allocated to Transmission</b>	(Lines 45 + 46)	<b>325,700</b>
<b>Cash Working Capital</b>			
48	Operation & Maintenance Expense	(Line 72)	1,377,591
49	1/8th Rule	x 1/8	12.5%
50	<b>Total Cash Working Capital Allocated to Transmission</b>	(Lines 48 x 49)	<b>172,189</b>
<b>Construction Work in Progress (CWIP)</b>			
51	Construction Work in Progress	Attachment 2	4,614,768
52	Gross Plant Allocation Factor	(Line 16)	18.4684%
53	<b>Total Construction Work in Progress</b>	(Lines 51 x 52)	<b>852,274</b>
54	<b>TOTAL Adjustment to Rate Base</b>	(Line 42 + 47 + 50 + 53)	<b>1,391,375</b>
55	<b>Rate Base</b>	(Lines 39 + 54)	<b>31,545,589</b>

**O&M**

<b>Transmission O&amp;M</b>			
56	Transmission O&M	p321.112.b	1,186,356
57	Less Account 565	(Note I) p321.96.b	0
58	Less Schedule 12 payments if specifically recovered elsewhere	(Note I) MWE Data	27,429
59	Less Transmission Share of Account 454 - Rent from Electric Property	(Note I) Attachment 2	0
60	Plus Transmission Lease Payments	(Note I) p200.4.c	0
61	<b>Transmission O&amp;M</b>	(Lines 56 - 57 + 58 + 60)	<b>1,138,928</b>
<b>Allocated General &amp; Common Expenses</b>			
62	Common Plant O&M	(Note A) p356	0
63	Total A&G	p323.197.b	4,193,187
64	Less Property Insurance Account 924	p323.185.b	125,306
65	Less EPRI Dues	(Note D) p352-353	0
66	<b>General &amp; Common Expenses</b>	(Lines 62 + 63) - Sum (Lines 64 to 65)	<b>4,067,881</b>
67	Wage & Salary Allocation Factor	(Line 5)	5.4576%
68	<b>General &amp; Common Expenses Allocated to Transmission</b>	(Lines 66 x 67)	<b>222,008</b>
<b>Directly Assigned A&amp;G</b>			
69	Property Insurance Account 924	p323.185b	125,306
70	Net Plant Allocation Factor	(Line 18)	13.29%
71	<b>A&amp;G Directly Assigned to Transmission</b>	(Lines 69 x 70)	<b>16,655</b>
72	<b>Total Transmission O&amp;M</b>	(Lines 61 + 68 + 71)	<b>1,377,591</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
73	Transmission Depreciation Expense	p336.7b&c	1,029,021
74	General Depreciation	p336.10.b	217,483
75	Intangible Amortization	(Note A) p336.1d&e	0
76	<b>Total</b>	(Lines 74 + 75)	<b>217,483</b>
77	Wage & Salary Allocation Factor	(Line 5)	5.4576%
78	<b>General Depreciation Allocated to Transmission</b>	(Lines 76 x 77)	<b>11,869</b>
79	Common Depreciation - Electric Only	(Note A) p336.11.b	1,129,700
80	Common Amortization - Electric Only	(Note A) p356 or p336.11.d	0
81	<b>Total</b>	(Lines 79 + 80)	<b>1,129,700</b>
82	Wage & Salary Allocation Factor	(Line 5)	5.4576%
83	<b>Common Depreciation - Electric Only Allocated to Transmission</b>	(Lines 81 x 82)	<b>61,654</b>
84	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 73 + 78 + 83)	<b>1,102,545</b>

**Taxes Other than Income**

85	Taxes Other than Income	Attachment 1	719,686
86	<b>Total Taxes Other than Income</b>	(Line 85)	<b>719,686</b>



**Midwest Energy, Inc.**  
**Docket No. 08-MDWE-594-RTS**  
**Transmission Formula Rate Template**  
**Stipulation and Agreement**

Exhibit 1  
 Formula Transmission Rate  
 Page 3

**Return / Capitalization Calculations**

<b>Long Term Interest</b>			
87	Long Term Interest (Consolidated)	p117.62c through 67c	11,030,374
88	Allocated to Electric Division	Attachment 2	85.1059%
89	Long Term Interest (Electric only)	(Lines 87 x 88)	9,387,327
<b>Patronage Capital &amp; Other Equity</b>			
90	Patronage Capital & Other Equity (Consolidated)	p112.16c	106,741,651
91	Less Account 210.1 - Unamortized Undistributed Subsidiary Earnings	p112.12c	0
92	Remaining Patronage Capital & Other Equity	(Lines 90 + 91)	106,741,651
93	Allocated to Electric Division	Attachment 2	85.1059%
94	Patronage Capital & Other Equity (Electric only)	(Lines 92 x 93)	90,843,421
<b>Capitalization</b>			
95	Long Term Debt (Consolidated)	p112.18.c through 21.c	213,818,667
96	Allocated to Electric Division	Attachment 2	85.1059%
97	Total Long Term Debt (Electric only)	(Lines 95 - 96)	181,802,046
98	Patronage Capital Allocated to the Electric Division	(Line 94)	90,843,421
99	Total Capitalization (Electric only)	(Lines 97 + 98)	272,645,467
100	Debt %	Total Long Term Debt (Lines 97 / 99)	66.6808%
101	Capital %	Patronage Capital Allocated to the Electric Division (Lines 98 / 99)	33.3192%
102	Debt Cost	Total Long Term Debt (Lines 97 / 97)	5.1635%
103	Equity Cost	Patronage Capital Allocated to the Electric Division (Note F) Fixed	11.3100%
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Lines 100 x 102)	3.4431%
105	Weighted Cost of Capital	Patronage Capital Allocated to the Electric Division (Lines 101 x 103)	3.7684%
106	Total Return (R)	(Lines 104 + 105)	7.2116%
107	Investment Return = Rate Base * Rate of Return	(Lines 56 x 106)	2,274,897

**REVENUE REQUIREMENT**

<b>Summary</b>			
108	Net Property, Plant & Equipment	(Line 39)	30,154,213
109	Adjustment to Rate Base	(Line 54)	1,391,375
110	Rate Base	(Line 55)	31,545,589
111	O&M	(Line 72)	1,377,591
112	Depreciation & Amortization	(Line 84)	1,102,545
113	Taxes Other than Income	(Line 86)	719,585
114	Investment Return	(Line 107)	2,274,897

**115 Gross Revenue Requirement (Sum Lines 111 to 114) 5,474,818**

<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
116	Transmission Plant in Service	(Line 19)	66,905,784
117	Excluded Transmission Facilities	(Note H) Attachment 2	3,093,987
118	Included Transmission Facilities	(Lines 116 - 117)	63,811,797
119	Inclusion Ratio	(Lines 118 / 116)	95.3756%
120	Gross Revenue Requirement	(Lines 115)	5,474,618
121	Adjusted Gross Revenue Requirement	(Lines 119 x 120)	5,221,450
122	Less Account 456 - Operating Revenue from Non-Firm Transmission Service	Attachment 2	526,138

**123 Net Revenue Requirement (Line 121) 4,695,313**

<b>Net Plant Carrying Charge without New Investment Incentive</b>			
124	Net Revenue Requirement	(Line 123)	4,695,313
125	Net Transmission Plant	(Lines 19 - 30)	29,428,120
126	Net Plant Carrying Charge	(Lines 124 / 125)	15.9546%
127	Net Plant Carrying Charge without Depreciation	((Lines 124 - 73) / Line 125)	12.4580%

128	Net Revenue Requirement	(Line 123)	4,695,313
129	This line is not used, but is held for future use.		
130	Net Zonal Revenue Requirement	(Line 128)	4,695,313

<b>Network Zonal Service Rate</b>			
131	12 CP Peak	(Note G) Attachment 4	239,536
132	Rate (\$/KW-Year)	(Lines 130 / 131)	19.6014

**133 Annual Point-to-Point Service Rate (\$ / kW) (Line 132) 19.6014**

**134 Monthly Point-to-Point Service Rate (\$ / kW) (Line 133 / 12) 1.6335**

**Midwest Energy, Inc.**  
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**Transmission Formula Rate Template**  
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**Exhibit\_1**  
**Formula Transmission Rate**  
Page 4

**Notes**

- A Electric portion only
- B Exclude Construction Work In Progress.
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E Transmission lines leased from others. Midwest does not lease transmission lines from other entities.
- F Equity cost shall remain fixed as approved by the Kansas Corporation Commission, and shall not change a change in the cost of equity approved by the Commission becomes effective.
- G Average aggregated firm demand during each of the 12 calendar-month peak demand hours (i.e., "12 CP") for Network and Point to Point transactions of over one year on the Company's transmission system.
- H Amount of transmission plant excluded from rates, includes investment that does not pass the FERC tests for functionalization as transmission plants. Midwest Energy details specific segments of line in Attachment 2.
- I Midwest Energy Records assessments by SPP less revenues from SPP in account 565 (i.e. debit and credits). The amounts offset each other completely. However, SPP also adds its administrative fees thereby making a net expense charged to 565. This administrative fee is recovered through the ECA mechanism and therefore should not be included as part of the Transmission Formula Rate. MWE does not record anything in account 565. Account 566 is the account where NERC and FERC assessments are charged and are included in Transmission O&M expense (line 58).



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**Midwest Energy, Inc.**

**Attachment 1 - Taxes Other Than Income Worksheet  
Test Year Ended 6-30-2007**

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
<b>Plant Related</b>			
	<b>Gross Plant Allocator</b>		
Property Taxes	3,896,301		
<b>Total Plant Related</b>	3,896,301	18.4684%	719,585
<b>Labor Related</b>			
	<b>Wages &amp; Salary Allocator</b>		
<b>Total Labor Related</b>	0	5.4576%	0
<b>Other Included</b>			
	<b>Gross Plant Allocator</b>		
<b>Total Other Included</b>	0	18.4684%	0
<b>Total Included</b>			719,585
<b>Currently Excluded</b>			
<b>Total as reported on p. 263(i)</b>	<u>3,896,301</u>		

Midwest Energy, Inc.  
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Attachment 2 - Cost Support  
Test Year Ended 6-30-2007

Electric / Non-electric Cost Support		Cost Account	Electric System	Non-Electric System	Details
SPP Formula Line #s, Descriptions, Notes, Form #s, and Instructions					
<b>Plant Allocation Factors</b>					
10	Accumulated Intangible Amortization	(Note A) p200.21c			
11	Accumulated Common Amortization - Electric	(Note A) p355			
12	Accumulated Common Plant Depreciation - Electric	(Note A) p356			
<b>Plant In Service</b>					
6	Electric Plant In Service	(Notes A & B) p207.104g	356,177,784		
24	Common Plant (Electric Only)	p356	370,151,707	64,779,120	
87	Gross Plant In Service	200.13.c and d	85.11%	14.89%	
<b>Gross Plant in Service Allocation Factor</b>					
<b>Prepayments</b>					
40	Prepayments (Account 165)	(Note A) p111.57c			
<b>Materials and Supplies</b>					
43	Materials and Supplies	(Note A) p227.5c & 6c	6,532,740	5,957,838	564,902
Reference footnote in Form 1 for split between electric and non-electric portion.					
<b>Allocated General &amp; Common Expenses</b>					
80	Plus Transmission Lease Payments	(Note I) (Note A) p200.4.c			
62	Common Plant O&M	p356			
<b>Depreciation Expense</b>					
75	Intangible Amortization	(Note A) p336.1d&e			
79	Common Depreciation - Electric Only	(Note A) p336.11.b			
80	Common Amortization - Electric Only	(Note A) p356 or p336.11.d			

Transmission / Non-transmission Cost Support		Cost Account	Electric System	Non-Electric System	Details
SPP Formula Line #s, Descriptions, Notes, Form #s, and Instructions					
28	Plant Held for Future Use (Including Land)	(Note C) p214			Specific identification based on plant records 1 2 3 4 5

CWIP & Expensed Lease Worksheet		Cost Account	Electric System	Non-Electric System	Details
SPP Formula Line #s, Descriptions, Notes, Form #s, and Instructions					
<b>Plant Allocation Factors</b>					
6	Electric Plant In Service	(Note B) Attachment 2			See Form 1
51	Construction Work in Progress	p200.11b	25,065,740	(20,471,875)	4,614,765 Goodman Energy Center included in CWIP
<b>Plant In Service</b>					
19	Transmission Plant In Service	(Note B) p207.58.g			See Form 1
24	Common Plant (Electric Only)	(Notes A & B) p356			See Line 24
30	Accumulated Depreciation	(Note B) p219.25.c			See Form 1

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**EPRI Dues Cost Support**

65	Allocated General & Common Expenses Less EPRI Dues	(Note C) p.352-353	EPRI Dues paid by Holding company
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**Excluded Plant Cost Support**

117	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	(Note H) Attachment 2	<p>Excluded Transmission Facilities</p> <p>Description of the Facilities</p> <p>General Description of the Facilities</p> <p>\$ 3,893,987</p> <p>\$ 1,181,659 S. Hays to Gorham - original cost as detailed by work order.          \$54,824 Surflor Canoso Sub - original cost as detailed by work order.          1,559,044 Great Bend North to Siasah, Bunker Hill and Hirschmann - as allocated below.          Total 69 KV Line (miles) 1.00          Miles of Great Bend North Line 38          Total cost of 69 KV Line 4,100,011          Cost of Great Bend North Line 1,559,044          Add more lines if necessary</p>
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**Revenue Credit Support**

59	Revenue Credits for Rents and Non-Firm Transmission Service Account 454 - Rents from Utility Property	p.000.19.0	<p>Revenue Credits for Rents and Non-Firm Transmission Service</p> <p>Account 454 - Rents from Utility Property</p> <p>Account 466.20.10 - Portion that is Non Firm Transmission Service</p>																												
122	Account 466.20.10 - Portion that is Non Firm Transmission Service	MWE Data																													
			<table border="1"> <tr> <td>Non-Firm Transmission Revenue Company Total</td> <td></td> </tr> <tr> <td>July-06</td> <td>\$ 78,819</td> </tr> <tr> <td>August-06</td> <td>70,239</td> </tr> <tr> <td>September-06</td> <td>36,914</td> </tr> <tr> <td>October-06</td> <td>43,117</td> </tr> <tr> <td>November-06</td> <td>43,280</td> </tr> <tr> <td>December-06</td> <td>39,759</td> </tr> <tr> <td>January-07</td> <td>41,977</td> </tr> <tr> <td>February-07</td> <td>39,667</td> </tr> <tr> <td>March-07</td> <td>29,520</td> </tr> <tr> <td>April-07</td> <td>27,768</td> </tr> <tr> <td>May-07</td> <td>35,921</td> </tr> <tr> <td>June-07</td> <td>43,136</td> </tr> <tr> <td>Period Total</td> <td>\$ 526,138</td> </tr> </table> <p>Note: this is flow month total. See Attachment 3 for details.</p>	Non-Firm Transmission Revenue Company Total		July-06	\$ 78,819	August-06	70,239	September-06	36,914	October-06	43,117	November-06	43,280	December-06	39,759	January-07	41,977	February-07	39,667	March-07	29,520	April-07	27,768	May-07	35,921	June-07	43,136	Period Total	\$ 526,138
Non-Firm Transmission Revenue Company Total																															
July-06	\$ 78,819																														
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April-07	27,768																														
May-07	35,921																														
June-07	43,136																														
Period Total	\$ 526,138																														

**Load Cost Support**

131	Network Total Service Rate 12 CP Peak	(Note G) Attachment 4	Total Transmission System Firm 12 CP Demand
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**Statements BG/BH (Present and Proposed Revenues)**

Customer	Current Revenue	Proposed Revenue	Change in Revenue
Total			

Midwest Energy, Inc.  
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Stipulation and Agreement

*Midwest Energy, Inc.*

**Attachment 3 - Revenues for Non-Firm Transmission Service  
Test Year Ended 6-30-2007**

**Revenue Booked to Acct. 456.20.10 for Non-Firm Transmission Service Customers**

Month	Non-Firm Transmission Service Customers									Total
	Colby	Oakley	Jetmore	LaCrosse	Ellinwood	Stafford	Sterling	St. John	Larned	
Source	DR 206	DR 206	DR 206	DR 206	DR 195	DR 195	DR 195	DR 195	DR 195	
July-06	\$26,249	\$9,729	\$4,103	\$8,668	\$5,852	\$5,042	\$5,284	\$2,298	\$9,594	\$76,819
August-06	22,794	9,155	3,250	7,199	5,548	4,873	5,468	2,328	9,624	70,239
September-06	9,011	4,395	481	2,628	3,333	3,811	3,704	0	9,550	36,914
October-06	9,202	5,406	569	2,478	4,303	3,732	5,114	1,800	10,513	43,117
November-06	10,553	6,244	562	2,400	4,694	2,724	4,859	381	10,865	43,280
December-06	12,387	0	784	3,197	4,653	2,993	5,030	32	10,682	39,759
January-07	15,142	0	656	3,476	4,619	2,643	5,142	0	10,299	41,977
February-07	12,775	0	507	2,841	4,598	2,653	5,033	0	10,280	38,687
March-07	6,807	0	228	1,920	4,739	2,143	4,232	0	8,451	28,520
April-07	5,843	0	228	1,919	3,999	2,397	4,497	0	8,885	27,768
May-07	7,933	0	522	2,633	5,189	2,794	5,363	316	11,173	35,921
June-07	14,385	0	1,703	4,738	3,721	3,888	3,763	1,422	9,517	43,136
<b>Total</b>	<b>\$153,082</b>	<b>\$34,929</b>	<b>\$13,591</b>	<b>\$44,097</b>	<b>\$55,249</b>	<b>\$39,692</b>	<b>\$57,490</b>	<b>\$8,576</b>	<b>\$119,431</b>	<b>\$526,138</b>

Midwest Energy, Inc.  
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Attachment 4 - Determination of Transmission System Firm 12-CP Demand  
Test Year Ended June 30, 2007

Month	Date	Hour Ending	Monthly Coincident Peak Demand (kW)						Corrected Total Transmission System Firm Demand (kW)	
			Total Transmission System Scheduled Peak	Less: Firm PTP Scheduled Demand (Table 2)	Plus: Firm PTP Contract Demand (Table 3)	Less: Non-Firm Demand (Table 4)	Plus: Non-Company Generation (Table 5)	Plus: Non-Control-Area Demand (Table 6)		Total Transmission System Firm Demand (kW)
July	7/17/06	1700	364,000	42,075	42,259	30,015	0	334,169	0	334,169
August	8/9/06	1500	350,000	41,063	41,577	27,601	0	322,913	0	322,913
September	9/16/06	1800	249,000	31,985	41,432	19,875	0	238,572	0	238,572
October	10/3/06	1700	250,000	31,220	41,070	19,371	0	240,479	0	240,479
November	11/29/06	1900	230,000	30,174	41,048	19,707	0	221,167	0	221,167
December	12/7/06	1900	221,000	27,811	39,066	17,303	0	214,952	0	214,952
January	1/30/07	1000	213,000	25,872	38,962	16,718	0	209,392	0	209,392
February	2/15/07	1200	218,000	27,027	38,962	15,692	0	214,263	0	214,263
March	3/2/07	1000	193,000	25,680	38,982	13,457	0	192,845	0	192,845
April	4/13/07	1100	196,000	26,906	38,982	13,902	0	194,174	0	194,174
May	5/14/07	1800	224,000	28,624	38,962	19,109	0	215,249	0	215,249
June	6/25/07	1700	289,000	35,615	38,987	16,078	0	276,294	0	276,294
12-CP			248,750	31,171	40,029	19,069	0	239,539	0	239,539

Table 2. Firm Point-to-Point (PTP) Scheduled Demand (kW) at Coincident Peak

Data reflect actual scheduled demand under PTP transmission service agreements during monthly coincident peaks.

Month	Date	Hour Ending	Firm PTP Transmission Customer										Firm PTP Scheduled Demand (kW)					
			Sunflower GFA	WAPA (OAKLEY)	WAPA (COLBY)	GRDA (STERLING)	GRDA (ELLINWOOD)	GRDA (LARNED)	St. John Firm	Colby Firm	Jetmore Firm	LaCrosse Firm		Seward Firm	Radium Firm			
July	7/17/06	1700	24,000	2,000	2,000	1,500	1,500	1,500	1,500	1,500	1,500	2,250	5,000	1,000	1,000	241	84	42,075
August	8/9/06	1500	23,000	2,000	2,000	1,500	1,500	1,500	1,500	1,500	1,500	2,250	5,000	1,000	1,000	229	84	41,063
September	9/16/06	1800	17,000	400	600	1,500	1,500	1,500	1,500	1,500	1,500	2,153	5,000	1,000	1,000	248	84	31,985
October	10/3/06	1700	16,000	1,200	1,800	1,500	1,500	1,500	1,500	1,500	1,800	1,800	5,000	1,000	1,000	314	106	31,220
November	11/29/06	1900	18,000	1,200	1,800	1,500	1,500	1,500	1,500	1,500	1,800	1,800	5,000	1,000	1,000	314	60	30,174
December	12/7/06	1900	17,000	0	1,800	1,500	1,500	1,500	1,500	1,500	1,817	1,817	5,000	1,000	1,000	332	62	27,811
January	1/30/07	1000	16,000	0	1,100	1,500	1,500	1,500	1,500	1,500	1,490	1,490	5,000	1,000	1,000	220	62	25,872
February	2/15/07	1200	17,000	0	1,100	1,500	1,500	1,500	1,500	1,500	1,640	1,640	5,000	1,000	1,000	220	67	27,027
March	3/2/07	1000	16,000	0	1,100	1,500	1,500	1,500	1,500	1,500	1,293	1,293	5,000	1,000	1,000	220	67	25,680
April	4/13/07	1100	17,000	0	1,300	1,500	1,500	1,500	1,500	1,500	1,321	1,321	5,000	1,000	1,000	218	67	26,906
May	5/14/07	1800	18,000	0	1,700	1,500	1,500	1,500	1,500	1,500	1,732	1,732	5,000	1,000	1,000	146	67	28,624
June	6/25/07	1700	20,000	0	2,000	1,500	1,500	1,500	1,500	1,500	1,800	1,800	5,000	1,000	1,000	253	62	35,615
12-CP			18,250	567	1,525	563	563	563	563	563	1,762	1,762	5,000	1,000	1,000	246	71	31,171

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Stipulation and Agreement

Attachment 4 - Determination of Transmission System Firm 12-CP Demand  
Test Year Ended June 30, 2007

Table 3. Firm Point-to-Point (PTP) Contract Demand (kW) at Coincident Peak

Data reflect contract demand reservations under PTP transmission service agreements during monthly coincident peaks.

Month	Date	Hour Ending	Firm PTP Transmission Customer										Firm PTP Scheduled Demand (kW)		
			Sunflower GFA	WAPA (OAKLEY)	WAPA (COLBY)	GRDA (STERLING)	GRDA (ELLINWOOD)	GRDA (LARNED)	St. John Firm	Colby Firm	Jetmore Firm	LaCrosse Firm		Seward Firm	Radium Firm
July	7/17/06	1700	2,000	2,000	2,000	1,500	1,500	1,500	2,250	5,000	1,000	1,000	403	106	42,269
August	8/9/06	1500	2,000	2,000	2,000	1,500	1,500	1,500	2,250	5,000	1,000	1,000	371	106	41,577
September	9/16/06	1800	2,000	2,000	2,000	1,500	1,500	1,500	2,250	5,000	1,000	1,000	248	84	41,432
October	10/30/06	1700	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	314	106	41,070
November	11/29/06	1900	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	314	84	41,048
December	12/7/06	1900	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	332	84	39,066
January	1/30/07	1000	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	248	84	38,962
February	2/15/07	1200	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	248	84	38,962
March	3/2/07	1000	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	248	84	38,962
April	4/13/07	1100	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	248	84	38,962
May	5/14/07	1800	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	248	84	38,962
June	6/25/07	1700	2,000	2,000	2,000	1,500	1,500	1,500	1,800	5,000	1,000	1,000	253	84	38,967
12-CP			833	2,000	2,000	1,500	1,500	1,500	1,913	5,000	1,000	1,000	290	90	40,029

Table 4. Non-Firm Sales Demand (kW) at Coincident Peak

Data reflect scheduled demands under non-firm transmission service agreements during monthly coincident peaks.

Month	Date	Hour Ending	Non-Firm Transmission Customer										Non-Firm Sales
			Colby	Oakley	Jetmore	LaCrosse	Ellinwood	Stefford	Sterling	St. John	Larned		
July	7/17/06	1700	8,544	1,568	1,645	3,060	2,518	3,011	3,981	1,265	4,423	30,015	
August	8/9/06	1500	8,984	1,901	1,320	2,790	566	2,858	3,197	1,036	4,949	27,601	
September	9/16/06	1800	4,416	1,840	626	1,470	1,847	2,077	2,299	0	5,300	19,875	
October	10/30/06	1700	2,768	517	423	1,540	2,433	2,089	3,159	638	5,804	19,371	
November	11/29/06	1900	4,048	883	575	940	2,604	1,480	2,975	135	6,067	19,707	
December	12/7/06	1900	3,144	0	348	840	2,560	1,434	3,018	0	5,969	17,303	
January	1/30/07	1000	4,052	0	212	630	2,210	1,330	2,970	0	5,114	16,718	
February	2/15/07	1200	3,436	0	0	900	2,330	1,410	3,110	0	4,506	15,692	
March	3/2/07	1000	2,476	0	139	700	1,909	1,123	2,627	0	4,483	13,457	
April	4/13/07	1100	2,476	0	62	770	2,015	1,234	2,699	0	4,646	13,902	
May	5/14/07	1800	4,020	0	487	1,160	2,851	1,466	3,036	0	6,109	19,109	
June	6/25/07	1700	7,008	0	877	1,880	986	1,061	1,411	543	2,312	16,078	
12-CP			4,614	559	558	1,407	2,068	1,714	2,874	301	4,974	19,059	



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Attachment 4 - Determination of Transmission System Firm 12-CP Demand  
Test Year Ended June 30, 2007

Table 5. Non-Company Generation (kW) at Coincident Peak  
Data reflect self-generation covered by grandfathered agreements operating synchronously with the Company's transmission system to serve transmission system demand not accounted for elsewhere.

Month	Date	Hour Ending	Company Providing Generation on Transmission System			Non- Company
July	7/17/06	1700	0	0	0	0
August	8/9/06	1500	0	0	0	0
September	9/18/06	1800	0	0	0	0
October	10/3/06	1700	0	0	0	0
November	11/29/06	1900	0	0	0	0
December	12/7/06	1900	0	0	0	0
January	1/30/07	1000	0	0	0	0
February	2/15/07	1200	0	0	0	0
March	3/2/07	1000	0	0	0	0
April	4/13/07	1100	0	0	0	0
May	5/14/07	1800	0	0	0	0
June	6/25/07	1700	0	0	0	0
12-CP			0	0	0	0

Table 6. Non-Control Area Demand (kW) at Coincident Peak  
Data reflect demand on the Company's transmission system that is electronically transferred to other control areas that is not accounted for elsewhere.

Month	Date	Hour Ending	Customer with Non-Control Area Demand			Non-Control- Area
July	7/17/06	1700	0	0	0	0
August	8/9/06	1500	0	0	0	0
September	9/16/06	1800	0	0	0	0
October	10/3/06	1700	0	0	0	0
November	11/29/06	1900	0	0	0	0
December	12/7/06	1900	0	0	0	0
January	1/30/07	1000	0	0	0	0
February	2/15/07	1200	0	0	0	0
March	3/2/07	1000	0	0	0	0
April	4/13/07	1100	0	0	0	0
May	5/14/07	1800	0	0	0	0
June	6/25/07	1700	0	0	0	0
12-CP			0	0	0	0

Notes

(1) Sunflower GFA July 2006 12 CP contract demand of 23,350 kW was corrected to 24,000 kW to address over-scheduled demand.

Midwest Energy, Inc.  
 Docket No. 08-MDWE-594-RTS  
 Transmission Formula Rate Template  
 Stipulation and Agreement

Attachment 4 - 12 CP Transmission Calculation  
 Test Year Ended 6-30-2007

Month	Year	System Firm Peak Load	Wholesale Firm PTP Contribution to Peak	Wholesale NITS Contribution to Peak	Total Retail Contribution to Peak	W Retail Contribution to Peak	M Retail Contribution to Peak
July '06	2006	334,169	42,259	24,000	267,910	71,000	196,910
Aug.	2006	322,913	41,577	24,000	257,336	68,000	189,336
Sep.	2006	238,572	41,432	15,000	182,140	49,000	133,140
Oct.	2006	240,479	41,070	17,000	182,409	53,000	129,409
Nov.	2006	221,167	41,048	14,000	166,119	47,000	119,119
Dec.	2006	214,952	39,066	14,000	161,886	46,000	115,886
Jan. '07	2007	209,392	38,982	12,000	158,410	41,000	117,410
Feb.	2007	214,263	38,982	13,000	162,281	49,000	113,281
Mar.	2007	192,845	38,982	11,000	142,863	40,000	102,863
Apr.	2007	194,174	38,982	10,000	145,192	40,000	105,192
May	2007	215,249	38,982	12,000	164,267	41,000	123,267
Jun.	2007	276,294	38,987	17,000	220,307	54,000	166,307
Average		239,539	40,029	15,250	184,260	49,917	134,343
12 CP Allocator							

PTP = "Point-to-Point" transmission service.  
 NITS = "Network Integration Transmission Service" provided under either Midwest Energy's or the Southwest Power Pools Open Access Transmission Tariff.

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**ANNEX 1 TO THE FORMULA TRANSMISSION RATE TEMPLATE**  
**FORMULA RATE IMPLEMENTATION PROTOCOLS**

**Section 1 Annual Updates**

- A. The Net Annual Transmission Revenue Requirement (ATRR) applicable under Appendix A shall be applicable to services on and after July 1 of a given calendar year through June 30 of the subsequent calendar year (the "Rate Year").
- B. On or before May 10 of each year after the Kansas Corporation Commission's approval of Midwest Energy's initial Formula Rate, Midwest Energy shall:
- (i) recalculate its ATRR and Network Service Rates, producing the "Annual Update" under the Commission-approved Formula Rate for the upcoming Rate Year,
  - (ii) post the Annual Update on SPP's Internet website via link to the Transmission Services page or a similar successor page,
  - (iii) notify its transmission customers and the Commission's designated staff, via e-mail to the most recent e-mail addresses provided to Midwest Energy and by U.S. Mail, of the website address of the Annual Update posting, and e-mail, phone and street address contact information for corresponding to the appropriate company representative(s) to answer related questions; and
  - (iv) file the Annual Update with the Commission. The filing shall include an electronic Microsoft Excel file with all cell formulas functional, containing the appropriate data to calculate the Annual Update for the upcoming Rate Year.
- C. If the date for making the Annual Update posting and filing should fall on a weekend or a Commission-recognized holiday, then the posting and filing shall be due on the next business day.
- D. The "Annual Publication and Filing Date" shall be the date on which the last of the events listed in Section 1.B or 1.C occurs for each year
- E. Upon written request for a particular year's Annual Update by any load serving entity whose customers are allocated costs of the Midwest Energy facilities, any state utility commission in which customers that are allocated costs of the Midwest Energy facilities are located, or any of the state utility commissioners or consumer advocates who represent customers that are allocated costs of the Midwest Energy facilities (collectively "Interested Parties"), Midwest Energy will promptly make available to such entity and/or a consultant designated by it, an Excel file with all formulas functional containing that year's Annual Update data.
- F. The Annual Update for the Rate Year:
- (i) shall be based upon data included in Midwest Energy's independently-audited, certified FERC Form No. 1 for the most recent calendar year (the "Cost-Basis Year"), as specified in the Formula Rate, and Midwest Energy's independently-audited, certified books and records, consistent with FERC accounting policies;

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(ii) shall, provide supporting documentation for data used in the Formula Rate, but not otherwise available in the FERC Form No. 1, as specified in the Formula Rate;<sup>1</sup>

(iii) shall provide notice of material changes in Midwest Energy's accounting policies and practices from those in effect for the calendar year upon which the immediately preceding Annual Update was based ("Material Accounting Changes")<sup>2</sup>;

(iv) shall be subject to challenge limited only to whether the Formula Rate, including treatment of Material Accounting Changes, has been applied appropriately under its terms and these Protocols; and

(v) shall not seek to modify the Formula Rate and shall not be subject to challenge by any party seeking to modify the Formula Rate (*i.e.*, all such modifications to the Formula Rate, including the Commission-approved rate of return on equity, will require, as applicable, prior Commission approval).

- G. Formula Rate inputs (i) rate of return on patronage capital, (ii) depreciation rates, and (iii) "Post-Employment Benefits other than Pension" under Statement of Financial Accounting Standards No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions ("PBOP") charges shall be fixed, stated values to be used in the rate formula until changed under authority of the Commission; provided, however, that despite the previous limitation, any changes in PBOP charges that do not exceed an impact on Midwest Energy's Net ATRR under any Annual Update of 2.5% as compared to the immediately preceding Net ATRR may be included without explicit Commission approval.

**Section 2 Annual Review Procedures**

Each Annual Update shall be subject to the following review procedures ("Annual Review Procedures"):

- A. Interested Parties shall have up to one hundred fifty (150) days after the Annual Publication and Filing Date (unless Midwest Energy extends the period under written consent) to review the calculations ("Review Period") and to notify Midwest Energy in writing of any specific challenges, including those related to Material Accounting Changes, over how Midwest applied the Formula Rate ("Preliminary Challenge").

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<sup>1</sup> It is the intent of the Formula Rate, including the supporting explanations and allocations described therein, that each input to the Formula Rate will be either taken directly from the FERC Form No. 1 or reconciled to the FERC Form No. 1 by the application of clearly identified and supported information. Where any reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

<sup>2</sup> Notice may incorporate by reference applicable disclosure statements filed with the Securities and Exchange Commission ("SEC").

**Midwest Energy, Inc.**  
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- B. Interested Parties shall have up to one hundred twenty (120) days after each annual Annual Publication and Filing Date (unless such period is extended with the written consent of Midwest Energy) to serve reasonable information requests on Midwest Energy. Information requests shall be limited to what is necessary to determine if Midwest Energy has properly applied the Formula Rate and whether the calculated rates are just and reasonable. In addition, information requests shall not solicit information concerning costs or allocations where any cost or allocation method has been approved by the Commission, except that information requests shall be permitted if they seek to determine if there has been a material change in circumstances.
- C. Midwest Energy shall make a good faith effort to respond to information requests pertaining to the Annual Update within seven business days of receipt of such requests.
- D. Preliminary or Formal Challenges related to Material Accounting Changes are not intended to serve as a means to pursue other objections to the Formula Rate. Failure to make a Preliminary Challenge on a Material Accounting Change in an Annual Update shall act as a bar for that Annual Update but shall not bar a Preliminary Challenge related to a later Annual Update if the Material Accounting Change affects the later Annual Update.
- E. Preliminary or Formal Challenges related to Material Accounting Changes shall be subject to the resolution procedures and limitations in Section 3, except that Section 3.C shall not apply. In any proceeding initiated to address a Preliminary or Formal Challenge or *sua sponte* by the Commission, a party or parties (other than Midwest Energy) seeking to modify the Formula Rate in any way shall bear the burden of proving that the Formula Rate is no longer just and reasonable without modification, and that the proposed modification is just, reasonable and consistent with the original intent of the Formula Rate and these Protocols; provided, however, that in any proceeding, in determining whether the Formula Rate is no longer just and reasonable without modification to reflect a Material Accounting Change and whether the proposed modification is just and reasonable, no offsets unrelated to the applicable Material Accounting Changes or other timely Preliminary or Formal Challenges may be considered.

**Section 3 Resolving Challenges**

- A. If Midwest Energy and any interested party(ies) have not resolved any Preliminary Challenge to the Annual Update within 21 days after the Review Period, an interested party shall have an additional 21 days (unless Midwest Energy extends the period to continue efforts to resolve the Preliminary Challenge under written consent) to make a Formal Challenge with the Commission, which shall be served on Midwest Energy by electronic service on the date of such filing. However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in Section 2 if the Commission already has initiated a proceeding to consider the Annual Update. A party's Formal Challenge may not raise any issue that was not the subject of that party's Preliminary Challenge during the applicable Review Period.

**Midwest Energy, Inc.**  
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- B. Any response by Midwest Energy to a Formal Challenge must be submitted to the Commission within 30 days of the date of the filing of the Formal Challenge, and shall be served on the filing party(ies) by electronic service on the date of such filing.
- C. Except as provided in Section 2.E, in any proceeding initiated by the Commission concerning the Annual Update or in response to a Formal Challenge, Midwest Energy shall bear the burden of proving that it has reasonably applied the terms of the Formula Rate, according to these Protocols, in the Annual Update.
- D. Subject to judicial review of Commission orders, each Annual Update shall become final and no longer subject to challenge under these Protocols or by any other means by the Commission or any other entity on the later to occur of (i) passage of the 21-day period (or extended period, if applicable) for making a Formal Challenge if no such challenge has been made and the Commission has not initiated a proceeding to consider the Annual Update, or (ii) a final Commission order issued in response to a Formal Challenge or a proceeding initiated by the Commission to consider the Annual Update.
- E. Except as specifically provided herein, nothing herein shall be deemed to limit in any way the right of Midwest Energy to file with the Commission changes to the Formula Rate or any of its inputs (including, but not limited to, rate of return and transmission incentive mechanisms) or the right of any other party to request such changes before the Commission.
- F. Resolution of Formal Challenges concerning Material Accounting Changes may require adjusting the Formula Rate input data for the applicable Annual Update or changes to the rate formula to achieve a just and reasonable Formula Rate. For this purpose, each adjusted input shall be provided to meet the transparency standard identified in Section 1.F.(ii) above.

**Section 4 Changes to Annual Informational Filings**

Any changes to the data inputs, including but not limited to revisions to Midwest Energy's FERC Form No. 1, or as the result of any Commission proceeding to consider the Annual Update, or as a result of these Protocols, shall be incorporated into the Formula Rate and the charges produced by the Formula Rate (with interest determined by the Commission) in the Annual Update for the next effective Rate Period. This reconciliation mechanism shall apply in lieu of mid-Rate Year adjustments and any refunds or surcharges; however, actual refunds or surcharges (with interest determined by the Commission) for the then-current Rate Year shall be made if Midwest Energy's Formula Rate is replaced by a fixed, stated rate.

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

DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2]+[3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4]*[5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6]-[7]
<b>INTANGIBLE PLANT</b>									
1	Organization	301	\$ 18,181	\$ -	\$ 18,181		\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-		-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-		-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	18,181	-	18,181		-	-	-
<b>PRODUCTION PLANT--Steam</b>									
5	Land and land rights	310	46,666	-	46,666		-	-	-
6	Structures, Improvements	311	2,149,694	-	2,149,694		-	-	-
7	Boiler Plant Equipment	312	3,527,862	-	3,527,862		-	-	-
8	Turbogenerator Units	314	3,415,016	-	3,415,016		-	-	-
9	Accessory Electric Equipment	315	419,797	-	419,797		-	-	-
10	Misc. Power Plant equipment	316	71,595	-	71,595		-	-	-
11	TOTAL PRODUCTION PLANT - STEAM	Sum L 5 to L 10	9,630,629	-	9,630,629		-	-	-
<b>PRODUCTION PLANT--OTHER (NON-GMEC)</b>									
12	Land and land rights	340	528	-	528		-	-	-
13	Structures, Improvements	341	487,170	-	478,510	0.0154	7,848	7,848	-
14	Fuel Holders, Products & Accessories	342	156,867	(8,660)	(407,856)	0.0164	(6,689)	(6,689)	-
15	Prime Movers	343	1,892,124	(564,723)	1,612,613	0.0164	26,447	26,447	-
16	Generators	344	2,118,738	(278,511)	2,052,232	0.0164	33,657	33,657	-
17	Accessory Electric Equipment	345	112,522	(66,506)	111,818	0.0164	1,834	1,834	-
18	Misc Power Plant Equipment	346	5,689	(704)	(914,415)	0.0164	(14,996)	(14,996)	-
19	TOTAL PROD. PLANT - OTHER (NON-GMEC)	Sum L 12 to L 18	4,773,639	(920,104)	2,933,431		48,101	148,135	(100,034)
<b>PRODUCTION PLANT--OTHER (GMEC)</b>									
20	Land and land rights	340	-	41,000	41,000	0.0286	-	-	-
21	Structures, Improvements	341	-	6,000,000	6,000,000	0.0286	171,600	171,600	-
22	Fuel Holders, Products & Accessories	342	-	6,000,000	6,000,000	0.0286	171,600	171,600	-
23	Prime Movers	343	-	5,000,000	5,000,000	0.0286	143,000	143,000	-
24	Generators	344	-	40,000,000	40,000,000	0.0286	1,144,000	1,144,000	-
25	Accessory Electric Equipment	345	-	3,000,000	3,000,000	0.0286	85,800	85,800	-
26	Misc Power Plant Equipment	346	-	2,530,000	2,530,000	0.0286	72,358	72,358	-
27	TOTAL PROD. PLANT - OTHER (GMEC)	Sum L 20 to L 26	-	62,571,000	62,571,000		1,786,358	-	1,788,358
28	TOTAL PRODUCTION PLANT	(L11+L19+L27)	14,404,268	61,650,896	75,135,060		1,836,459	148,135	1,688,324

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

DEPRECIATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2]+[3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4]*[5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6]-[7]
<b>TRANSMISSION PLANT</b>									
29	Land and land rights	350	\$ 2,316,023	\$ (41,000)	\$ 2,275,023	-	\$ -	-	-
30	Structures, Improvements	352	203,811	-	203,811	0.0129	2,629	-	-
31	Station Equipment	353	22,579,956	-	22,579,956	0.0144	325,151	-	-
32	Towers and Fixtures	354	-	-	-	-	-	-	-
33	Poles and Fixtures	355	24,881,140	-	24,881,140	0.0160	398,098	-	-
34	Overhead Conductors and Devices	356	16,443,118	-	16,443,118	0.0178	292,688	-	-
35	Underground Conduit	357	9,836	-	9,836	0.0200	197	-	-
36	Underground Conductor & Devices	358	512,900	-	512,900	0.0200	10,258	-	-
37	Other Transmission Plant				(41,000)				
38	TOTAL TRANSMISSION PLANT	Sum L 29 to L 37	66,946,784	(41,000)	66,864,784		1,029,021	991,911	37,110
<b>DISTRIBUTION PLANT</b>									
39	Land and land rights	360	439,028	-	439,028	-	-	-	-
40	Structures, Improvements	361	-	-	-	-	-	-	-
41	Station Equipment	362	17,860,230	-	17,860,230	0.0208	371,493	-	-
42	Storage Battery Equipment	363	-	-	-	-	-	-	-
43	Poles, Towers and Fixtures	364	59,579,812	1,660,710	61,240,522	0.0460	2,817,064	-	-
44	Overhead Conductors and Devices	365	41,757,671	1,163,941	42,921,612	0.0363	1,558,055	-	-
45	Underground Conduit	366	2,234,046	-	2,234,046	0.0166	37,085	-	-
46	Underground Conductors and Devices	367	13,271,500	-	13,271,500	0.0244	323,825	-	-
47	Line Transformers	368	41,646,080	-	41,646,080	0.0285	1,186,913	-	-
48	Services	369	3,856,351	-	3,856,351	0.0276	106,435	-	-
49	Meters	370	10,024,088	-	10,024,088	0.0438	439,055	-	-
50	Installations on Customers Premises	371	2,024,192	-	2,024,192	0.0941	190,476	-	-
51	Leased Property On Customers Premises	372	85,048	-	85,048	0.0577	4,907	-	-
52	Street Lighting and Signalling Systems	373	2,578,353	-	2,578,353	0.0344	88,695	-	-
53	TOTAL DISTRIBUTION PLANT	Sum L 39 to L526	195,356,399	2,824,651	198,181,050		7,124,003	7,529,620	(405,617)



MIDWEST ENERGY, INC  
ELECTRIC DEPT

TEST YEAR ENDED JUNE 30, 2007

DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2] + [3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4] * [5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6] - [7]
<b>GENERAL PLANT</b>									
54	Land and land rights	389	\$ 193,135	\$ -	\$ 193,135	-	-	-	-
55	Structures, Improvements	390	3,179,748	-	3,179,748	0.0170	54,056	-	-
56	Office furniture and equipment	391	240,412	-	240,412	0.0236	5,674	-	-
57	Transportation equipment	392	3,938,376	2,025,324	5,963,700	NA	-	-	-
58	Store equipment	393	210,304	-	210,304	0.0150	3,155	-	-
59	Tools, shop and garage equipment	394	2,014,863	14,500	2,029,363	0.0227	46,067	-	-
60	Laboratory equipment	395	579,258	-	579,258	0.0212	12,280	-	-
61	Power operated equipment	396	3,543,292	(3,060,683)	482,609	0.0577	27,847	-	-
62	Electric communications equipment	397	2,123,835	-	2,123,835	0.0322	68,387	-	-
63	Miscellaneous equipment	398	15,241	-	15,241	0.0011	17	-	-
64	Other tangible property	399	-	-	-	-	-	-	-
65	TOTAL GENERAL	Sum L 54 to L64	16,038,464	(1,020,859)	15,017,605	-	217,483	170,814	46,669
66	SUBTOTAL (L4 + L28 + L38 + L53 + L65)		292,764,096	63,413,688	355,216,680	-	10,206,966	8,840,480	1,366,486
<b>AMORTIZATION OF ACQUISITION ADJUSTMENTS</b>									
67	CKP								
68	Centel		398,463		398,463	0.0241	9,601	4,801	(365)
69	Westar - Acquisition Costs		32,918	(32,918)	-	-	-	22,248	22,248
70	Westar - Acquisition Premium		667,443		667,443	0.0333	22,248	410,697	410,697
71	Orcom License		12,320,898	(12,320,898)	-	-	-	9,583	9,583
72	Misc Amortization		33,542		33,542		3,636	3,636	
73	TOTAL ACQUISITION ADJUSTMENT		13,453,264	(12,353,816)	1,099,448		45,068	450,600	(405,532)
74	COMMON PLANT	Sched. 10-2	12,453,709	1,099,663	13,553,372		1,129,700	781,857	347,843
75	TOTAL PLANT IN SERVICE	Sum L66+L73+L74	\$ 318,871,069	\$ 52,159,535	\$ 369,869,499		\$ 11,381,734	\$ 10,072,937	\$ 1,308,797

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

COMMON PLANT DEPRECIATION & ACQUISITION ADJUSTMENT AMORTIZATION

Line #	Description	[1] Account Number	[2] Balance Allocated To Electric 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2]+[3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4]*[5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6]-[7]
<b>COMMON PLANT</b>									
1	Land and land rights	118-89	\$ 539,757	\$ -	\$ 539,757	-	\$ -		
2	Structures, Improvements	118-90	4,172,254	-	4,172,254	0.0234	97,631		
3	Office furniture and equipment	118-91-00	1,100,370	-	1,100,370	0.0131	14,415		
4	Computer Equipment	118-91-10	3,541,945	-	3,541,945	0.2433	861,755		
5	Transportation equipment		-	1,099,663	1,099,663	-	-		
6	Communications equipment	118-97	3,099,383	-	3,099,383	0.0503	155,899		
7	Other		-	-	-	-	-		
8	<b>TOTAL COMMON PLANT</b>	Sum L 1 to L 7	\$ 12,453,709	\$ 1,099,663	\$ 13,553,372		\$ 1,129,700	\$ 781,857	\$ 347,843

CERTIFICATE OF SERVICE

08-MDWE-594-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing Stipulation and Agreement was placed in the United States mail, postage prepaid, or hand-delivered this 17th day of June, 2008, to the following:

NIKI CHRISTOPHER, ATTORNEY  
CITIZENS' UTILITY RATEPAYER BOARD  
1500 SW ARROWHEAD ROAD  
TOPEKA, KS 66604  
Fax: 785-271-3116  
n.christopher@curb.kansas.gov  
\*\*\*\* Hand Deliver \*\*\*\*

C. STEVEN RARRICK, ATTORNEY  
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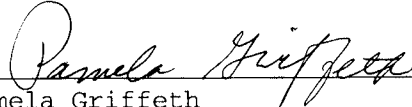
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\_\_\_\_\_  
Pamela Griffeth  
Administrative Specialist