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STATE OF KANSAS
BEFORE THE
KANSAS CORPORATION COMMISSION

IN THE MATTER OF THE APPLICATION) Docket No 11-MDWE-609-RTS
OF MIDWEST ENERGY FOR APPROVAL)
TO MAKE CERTAIN CHANGES IN ITS)
CHARGES FOR ELECTRIC SERVICE.)

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON REVENUE REQUIREMENTS
AND COST OF CAPITAL

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

July 1, 2011

TABLE OF CONTENTS

	Page
I. Statement of Qualifications	3
II. Purpose of Testimony	4
III. Summary of Conclusions	5
IV. Regulatory Policy	6
V. Overall Rate of Return	10
VI. Rate Base Issues	
A. Utility Plant in Service	17
B. Working Capital	19
C. Other Investments	28
D. Summary of Rate Base Issues	30
VII. Operating Income Issues	
A. Wellness Program Costs	30
B. Pump Curtailment Costs	32
C. Deferred Study Costs	34
D. Lobbying Costs	36
E. Dues and Membership Costs	37
F. Advertising Costs	38
G. Merger Acquisition Costs	40
H. Third Party Interest Costs	41
I. Depreciation Costs	42
VIII. Revenue Requirement Summary	44
IX. Jurisdictional Allocational Adjustment	45
Appendix A - List of Prior Testimonies	
Appendix B - Supporting Schedules	
Appendix C – Referenced Data Requests	

1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Andrea C. Crane and my business address is 90 Grove Street, Suite 211,
4 Ridgefield, CT 06877. (Mailing address: PO Box 810, Georgetown, CT, 06829).

5

6 **Q. By whom are you employed and in what capacity?**

7 A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes in
8 utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and
9 undertake various studies relating to utility rates and regulatory policy. I have held several
10 positions of increasing responsibility since I joined The Columbia Group, Inc. in January
11 1989. I became President of the firm in January 2008.

12

13 **Q. Please summarize your professional experience in the utility industry.**

14 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic
15 Policy and Analysis Staff Manager for GTE Service Corporation, from December 1987 to
16 January 1989. From June 1982 to September 1987, I was employed by various Bell Atlantic
17 subsidiaries. While at Bell Atlantic, I held assignments in the Product Management,
18 Treasury, and Regulatory Departments.

19

20 **Q. Have you previously testified in regulatory proceedings?**

21 A. Yes, since joining The Columbia Group, Inc., I have testified in approximately 350
22 regulatory proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii,

1 Kansas, Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma,
2 Pennsylvania, Rhode Island, South Carolina, Vermont, West Virginia and the District of
3 Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid
4 waste, cable television, and navigation utilities. A list of dockets in which I have filed
5 testimony is included in Appendix A.

6
7 **Q. What is your educational background?**

8 A. I received a Masters degree in Business Administration, with a concentration in Finance,
9 from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a B.A.
10 in Chemistry from Temple University.

11
12 **II. PURPOSE OF TESTIMONY**

13 **Q. What is the purpose of your testimony?**

14 A. On or about March 2, 2011, Midwest Energy, Inc. (“Midwest” or “Company”) filed an
15 Application with the State of Kansas Corporation Commission (“KCC” or “Commission”)
16 seeking a rate increase of \$3.41 million in its rates for electric service. The Company’s
17 request represented an increase of 2.55% in its electric operating revenues and an increase of
18 6.93% in non-fuel revenues.

19 The Columbia Group, Inc. was engaged by The State of Kansas, Citizens’ Utility
20 Ratepayer Board (“CURB”) to review the Company’s Application and to provide
21 recommendations to the KCC regarding the Company’s revenue requirement claims. Brian

1 Kalcic, of Excel Consulting, is also providing testimony on behalf of CURB. Mr. Kalcic's
2 testimony addresses class cost of service and rate design issues.

3 In order to develop my recommendations, I reviewed the prefiled testimony and
4 exhibits of the Company, the responses to data requests propounded upon the Company by
5 CURB and by the Staff of the Commission, and other documents useful in an analysis of the
6 Company's claim.

7
8 **III. SUMMARY OF CONCLUSIONS**

9 **Q. What are your conclusions concerning the Company's revenue requirement and its
10 need for rate relief?**

11 A. Based on my analysis of the Company's filing, my conclusions are as follows:

- 12 1. The twelve months ending August 31, 2010 is an appropriate test year in this case.
- 13 2. The Company has pro forma test year rate base of \$306,197,892 (see Schedule ACC-
14 1).¹
- 15 3. The Company has a cost of equity of 9.10% and an overall required rate of return of
16 6.32% (see Schedule ACC-2).
- 17 4. The Company has pro forma test year operating income at present rates of
18 \$18,600,955 (see Schedule ACC-9).

19

¹ Schedules ACC-1 and ACC-20 are summary schedules. Schedule ACC-2 is a cost of capital schedule. Schedules ACC-3 to ACC-8 are rate base schedules. Schedules ACC-9 to ACC-19 are operating income schedules.

1 5. Midwest's request to recover costs associated with expansion of its pump curtailment
2 program through the Energy Cost Adjustment ("ECA") mechanism should be denied.

3 Instead, these costs should be recovered through base rates or, alternatively, through
4 an Energy Efficiency ("EE") rider.

5 6. Based on these determinations, Midwest has a revenue deficiency of \$748,466,
6 including pump curtailment costs. This deficiency is in contrast to the revenue
7 deficiency of \$3,411,023 claimed by the Company (see Schedule ACC-1).

8 7. Midwest's retail rate increase is overstated by an additional amount that has been
9 misallocated from wholesale operations, as discussed in the testimony of Mr. Kalcic.

10 Given the adjustments I am recommending in this case, this misallocation will
11 further reduce the need for a retail rate increase by \$64,976.

12
13 **IV. REGULATORY POLICY**

14 **Q. Do you believe that Midwest should receive special regulatory treatment because it is**
15 **organized as not-for-profit cooperative instead of as an investor-owned utility?**

16 A. No, I do not. In his testimony, Mr. Edwards suggests that cooperatives should be viewed
17 differently from investor-owned utilities. He states on page 7 of his testimony that "...the
18 conflict present with investor owned utilities is not present with cooperative structures
19 because the customers and equity owners are the same." Mr. Edwards states that in a
20 cooperative, "the Board of Directors is comprised of customers who are democratically
21 elected" and that any rate increase "filed with a state commission by a cooperative has faced

1 the scrutiny of the Board of Directors who are, themselves customers of the cooperative....”

2 Unlike Mr. Edwards, I do not believe that cooperative utilities should receive a lower
3 level of regulatory scrutiny than investor-owned utilities, for several reasons. First, from a
4 policy perspective, as long as the KCC has jurisdiction over the rates of a cooperative such as
5 Midwest, then the KCC should apply the same regulatory scrutiny to cooperatives that it
6 applies to investor-owned utilities. While the KCC may conclude that some different
7 methodologies are appropriate for regulating cooperative utilities, it should ensure that these
8 methodologies result in the same degree of scrutiny as that given to investor-owned utilities.
9 The ratepayers of the cooperatives deserve nothing less.

10 I understand that under certain circumstances, Kansas cooperatives can seek an
11 exemption from regulation by the KCC. However, if such an exemption is not sought or
12 granted, then the customers of a cooperative should have an expectation that the KCC is
13 meeting its charge to ensure that utility rates are just and reasonable. Unless a cooperative
14 seeks to be exempt from regulation, I believe that it is inappropriate for the KCC to
15 unilaterally determine that it will operate under a two-tier regulatory system, making
16 customers of a cooperative second class citizens by providing them with less regulatory
17 oversight. Accordingly, if a cooperative is regulated, then the KCC should do its job and
18 regulate.

19 In addition, the evidence suggests that regulation does result in lower rates to
20 customers. In virtually every rate case filed by a regulated utility, whether the utility be a
21 cooperative or an investor-owned utility, the final rate increase granted by the regulatory

1 agency is less than the amount originally requested. This fact alone demonstrates the value
2 of regulation to utility customers. Even though utility customers usually incur the costs
3 associated with filing a base rate case, these costs are generally recovered over a multi-year
4 period and are usually much less than the annual costs saved by ratepayers as the result of a
5 lower base rate increase award.

6 For example, in Docket No. 03-MDWE-001-RTS, the rate increase requested by
7 Midwest was reduced by \$1,069,144 from the amount originally requested, and the Company
8 incurred rate case costs of \$288,309. Assuming a four-year amortization of rate case costs,
9 which is the KCC's general practice, ratepayers would have saved a net of \$997,067 every
10 year that these rates were in effect. Since the rates were effective from February 14, 2003 to
11 August 5, 2008, ratepayers saved approximately \$5.48 million as a result of regulation.

12 Turning to Docket No. 08-MDWE-594-RTS and the associated abbreviated case filed
13 in Docket No. 09-MDWE-792-RTS, even after rate case costs are considered, ratepayers will
14 have saved approximately \$1.465 million through July 2011 because of the regulation of
15 Midwest. Thus, clearly KCC regulation has been beneficial to ratepayers in the past. These
16 reductions were the result of aggressive analyses of the Company's proposed rate increases
17 by CURB and other parties, analyses that would not occur if Midwest was deregulated.

18 Moreover, I believe that the differences in the ownership structure between investor-
19 owned utilities and cooperatives is generally not as significant as suggested by Mr. Edwards.
20 For example, Mr. Edwards notes that the Board of Directors is comprised of customers who
21 are democratically elected. In an investor-owned utility, the Board of Directors is also

1 democratically elected by shareholders. Even with such elections, there are usually
2 significant barriers to electing a new board, such the requirement to receive approval from
3 the nominating committee to run in an election and the fact that terms are usually staggered,
4 making it very difficult for new board members to make an immediate impact upon board
5 policy.

6 In addition, in spite of that election process, many individual shareholders do not
7 even vote and those that do vote generally have no meaningful input into the management of
8 the utility. I contend that the same is true with regard to cooperatives and the impact that any
9 individual customer has on the decisions made by the management of the cooperative. Mr.
10 Edwards also notes that the Board of Directors are themselves customers of the cooperative.
11 But many investor-owned utilities also have board members, and others in executive
12 management positions, who are also customers of the utility.

13 The fact is that any one individual customer, especially a residential customer, has
14 very little ability to influence the rate decisions made by utility management, regardless of
15 whether they are customers of a cooperative or of an investor-owned utility. It is exactly for
16 that reason that regulatory commissions are given the authority to regulate utilities in their
17 states. While this authority may be terminated in Kansas if a cooperative successfully
18 petitions for exemption from regulation, in the absence of any such exemption the KCC has a
19 fiduciary responsibility to regulate appropriately and ensure that rates paid by customers of a
20 cooperative are just and reasonable.

21

1 **V. OVERALL RATE OF RETURN**

2 **Q. What is the cost of capital and capital structure that the Company is requesting in this**
3 **case?**

4 A. The Company has utilized the following capital structure and cost of capital:

5

	<u>Percent</u>	<u>Cost</u>	<u>Weighted Cost</u>
6 Long Term Debt	65.22%	5.18%	3.38%
7 Common Equity	34.78%	10.15%	<u>3.52%</u>
8 Total			<u>6.90%</u>

9

10

11 **Q. Are you recommending any adjustments to this capital structure or cost of capital?**

12 A. Yes, I am recommending adjustments to the Company’s capital structure, cost of debt, and
13 cost of equity claims.

14

15 **Q. How did the Company determine its capital structure claim in this case?**

16 A. Midwest’s filing is based on its actual capital structure at August 31, 2010. The Company
17 also included in its capital structure \$3,128,651 in funding related to certain energy efficiency
18 programs received from third parties such as the USDA, the Kansas Housing Resource
19 Corporation (“KHRC”), and the State Energy Office of the KCC. Most of this third party
20 financing is provided at no cost to Midwest. In addition to including this third-party
21 financing in its capital structure, the Company is also seeking to earn a return on this

1 financing and has included it in its rate base claim in this case. On page 16 of his testimony,
2 Mr. Meis noted that the capital structure and cost rates should be updated prior to
3 Commission approval of the Application.
4

5 **Q. What adjustments are you recommending to the Company's capital structure?**

6 A. I am recommending two adjustments. First, as recommended by Mr. Meis, I have updated
7 the Company's capital structure to reflect the actual capital structure at April 30, 2011, the
8 most recent capital structure for Midwest reported by the Company in its data request
9 responses. This update reflects additional long-term debt that has been issued by Midwest
10 since the end of the test year. Second, I have eliminated third-party financing from USDA,
11 the KHRC, and the State Energy Office of the KCC from the Company's capital structure.
12

13 **Q. Why have you eliminated this third-party financing from the Company's capital**
14 **structure?**

15 A. This third-party financing is not intended to finance the permanent assets and general
16 operation of the utility but instead is related to specific energy efficiency programs that
17 provide loans and grants to customers for energy efficiency activities. Thus, this capital is
18 not available to finance the overall utility operations of Midwest. Inclusion of this third-
19 party financing in the Company's capital structure inappropriately distorts the analysis of
20 capital available to finance basic utility service.

21 In addition to removing this third-party financing from capital structure, I also

1 recommend that the third-party financing be removed from the Company's rate base claim.
2 Midwest receives most of this capital at no cost, but it is seeking to earn a return on the
3 outstanding balance at its overall cost of capital, which it claims is 6.90%. This creates a
4 windfall for Midwest and provides an incentive for the Company to maximize the
5 outstanding balance of this capital, creating a profit center for the Company. The most
6 appropriate treatment for this third-party financing is to remove it from the Company's
7 capital structure as well as from its rate base claim.
8

9 **Q. What is the result of your recommended adjustments to capital structure?**

10 A. As shown in Schedule ACC-2, my adjustments result in a capital structure that consists of
11 64.20% long-term debt and 35.80% common equity. Since I have eliminated third-party
12 financing from the Company's capital structure, my recommended capital structure has
13 slightly more equity than the updated capital structure provided in response to KCC-179.
14 That response reflected an updated capital structure of 35.41% equity and 64.59% long-term
15 debt at April 30, 2011.
16

17 **Q. Please describe your adjustments to the Company's claimed cost of long-term debt.**

18 A. Consistent with my recommended adjustments to capital structure, I am recommending that
19 the Company's long-term debt cost be updated to reflect actual costs at April 30, 2011,
20 including the costs for new debt issued since the end of the test year. In addition, my
21 recommendation does not include the cost-free capital provided by third parties related to

1 energy efficiency programs. Updating the Company's long-term debt costs and eliminating
2 third-party financing results in a debt cost of 4.77%. This is slightly higher than the
3 Company's updated long term debt cost of 4.70% provided in response to KCC-179, since
4 the Company's updated cost includes the impact of the third-party financing.

5
6 **Q. How did the Company determine its cost of equity claim?**

7 A. The Company's claim is based on the "Goodwin" model, developed by James W. Goodwin,
8 who worked for the REA during the 1960s and 1970s. As discussed on page 20 of Mr.
9 Edwards' testimony, the Goodwin model was subsequently modified to reflect a more
10 forward looking analysis. Midwest also modified the Goodwin model to include an
11 adjustment that enables the Company to achieve its targeted equity ratio in a fixed number of
12 years. Specifically, the modified version of the Goodwin model primarily relied upon by
13 Midwest is:

14
$$K_e = g + (1/n) + ((1+g) * (((We^*/We) ^ (1/t)) - 1))$$

15 Where:

16 K_e = Required Return on Equity

17 g = Anticipated growth rate in plant

18 n = Patronage Capital Rotation Period

19 We = Target Equity Ratio

20 We^* = Actual Equity Ratio

21 t = Target Number of Years to Reach We^*

1 In its filing, the Company used the following inputs for these variables:

2 $g = 4.10\%$

3 $n = 20$

4 $W_e = 35.00\%$

5 $W_{eA} = 34.78\%$

6 $t = 12$

7 Based on this model, Midwest calculated a required return on equity of 10.15%. As shown
8 in the Company's update at Section 7, Schedule 2, Page 1, the 10.15% is composed of a
9 baseline return of 10.10% and a premium of 0.05%. The premium of 0.05% resulted from
10 the Company's actual equity ratio being below its targeted equity ratio. Thus, the 0.05% was
11 the additional margin needed to reach the Company's targeted equity ratio within twelve
12 years.

13

14 **Q. Are you recommending any adjustment to the methodology used by the Company to**
15 **determine its cost of equity?**

16 A. Yes, I am. As noted in Mr. Edwards's testimony, the Company's model contains an equity
17 adjustment that will allow the utility to achieve a target equity ratio in a fixed number of
18 years. However, based on the Company's updated capital structure, Midwest has now met its
19 target of 35% of equity in its capital structure. Accordingly, one of the basic premises on
20 which the Company's model was based no longer applies.

1 Mr. Edwards does, however, discuss two other versions of the Goodwin model in his
2 testimony that do not contain a targeted equity adjustment. The first of these models is
3 identical to the model used by Midwest, except that it does not have a targeted equity
4 adjustment. The second model, which is discussed on page 21 of Mr. Edwards' testimony, is
5 based on a modified form of the Goodwin model that was adopted by the KCC in the Caney
6 Valley Electric Cooperative Association case, Docket No. 121,082-U. The latter model is
7 calculated in two ways, as shown on lines 6 and 7 of Mr. Edwards' Schedule 4. One of these
8 scenarios includes a target equity adjustment and one does not.

9 Thus, there are two models provided by Mr. Edwards in his testimony that do not use
10 a target equity adjustment, the Goodwin model as modified by Midwest and another
11 modified Goodwin model that is based on a modification adopted by the KCC in another
12 case. These models are more appropriate to use in this case than the equity-adjusted model
13 proposed by Midwest. Since the Company has now met its targeted equity ratio, there is no
14 need for a target equity adjustment to be made to the cost of equity calculation.

15 As shown on Schedule 4, page 1 of Mr. Edwards's testimony, the two models that do
16 not contain equity adjustments produce required returns on equity of 8.09% and 10.10%
17 respectively, given the assumptions used by Midwest regarding growth rates and the capital
18 credit rotation cycle. I am recommending that the KCC adopt the average of these two
19 methods, or 9.10%, for Midwest's required return on equity.

20
21 **Q. What is the underlying difference between these two models?**

1 A. The underlying difference is that one of these models implicitly assumes that patronage
2 capital is returned on a levelized basis, while the other assumes that patronage capital is
3 retired as margins grow.

4
5 **Q. Does the Company compete for equity capital in the equity markets?**

6 A. No, it does not. Since Midwest does not have equity investors other than its customers, the
7 Company is not required to compete with other firms for equity capital. Instead, Midwest
8 has a ready source of equity capital through its utility rates. Accordingly, one would expect
9 Midwest's cost of equity to be below the cost that would be incurred if the Company did not
10 have captive investors through its customer base.

11

12 **Q. What is the total rate of return that you are recommending for Midwest?**

13 A. Based on the Company's updated capital structure and updated cost of debt, on my
14 recommendation to remove third-party financing from the capital structure, and on my
15 recommended cost of equity of 9.10%, I am recommending an overall cost of capital of
16 6.32%, as shown below:

17

	<u>Percent</u>	<u>Cost</u>	<u>Weighted Cost</u>
18 Long Term Debt	64.20%	4.77%	3.06%
19 Common Equity	35.80%	9.10%	<u>3.26%</u>
20 Total			<u>6.32%</u>

21

1 **VI. RATE BASE ISSUES**

2 **A. Utility Plant-in-Service**

3 **Q. How did the Company determine its utility plant-in-service claim in this case?**

4 A. As shown in the Company's Filing at Section 4, Schedule 1, the Company utilized actual
5 plant balances at August 31, 2010. In addition, the Company included construction work in
6 progress ("CWIP") of \$16,757,990 in its utility plant-in-service claim. The Company's
7 utility plant-in-service claim includes approximately \$6 million relating to the Core
8 Enterprise System ("CES") project, which consists of two components: a financial
9 accounting system and a customer information system.

10
11 **Q. Are you recommending any adjustment to the Company's utility plant-in-service
12 claim?**

13 A. Yes, I am recommending that a portion of the CES be removed from rate base. Specifically,
14 I have removed \$1,321,797, which is the cost for the customer information system
15 component of the CES. I have not made any adjustment to the financial accounting system
16 component or to general hardware and software installation costs or conversion costs.

17
18 **Q What is the basis for your adjustment?**

19 A. The basis for my adjustment is the fact that that the customer information system has not yet
20 been implemented. According to the response to CURB-13, implementation of the customer
21 information system is projected for the fall [2011] or winter [2012]. Either way,

1 implementation will not occur until well after the test year in this case, and in any event more
2 than one year past the end of the test year.

3
4 **Q. Is there a statute that addresses the inclusion of construction work in progress**
5 **(“CWIP”) in rate base?**

6 A. Yes, there is.² Section 6, K.S.A. 66-128, provides for the KCC to determine the value of the
7 property included in rate base. The statute generally provides that “property of any public
8 utility which has not been completed and dedicated to commercial service shall not be
9 deemed to be used and required to be used in the public utility’s service to the public.” The
10 statute does provide that public utility property “may be deemed to be completed and
11 dedicated to commercial service” if certain conditions are met, one of which is that
12 “[c]onstruction of the property will be commenced and completed in one year or less.”
13 Clearly, the customer information system does not meet this criteria.

14
15 **Q. Were the costs for the customer information system portion of the CES included in**
16 **CWIP at the end of the test year?**

17 A. No. The Company is requesting recovery of \$6 million associated with the CES but had
18 incurred only \$2,065,497 in CWIP at the end of the test year. Therefore, the customer
19 information costs being requested in this case were not included in CWIP at August 31,

² I am not an attorney and my discussions of statutes, KCC Orders, or other rules and regulations are not intended as legal interpretations, but rather are based on my view as an expert witness.

1 2010, providing further support for my recommendation that these costs be disallowed. My
2 adjustment is shown in Schedule ACC-4.

3
4 **B. Working Capital**

5 **Q. What items did the Company include in its working capital claim?**

6 A. Midwest included the following components in its working capital claim: fuel stocks,
7 wholesale gas, wholesale diesel fuel, wholesale oil, materials and supplies, prepaid
8 insurance, prepaid workers compensation, cash working capital associated with operating
9 expenses, and cash working capital associated with purchased power and gas costs. These
10 items were offset by customer deposits and accrued property taxes, resulting in a total
11 working capital claim of \$7,864,668, as shown in the Company's Filing at Section 6,
12 Schedule 1.

13
14 **Q. Are you recommending any adjustments to the Company's working capital claim?**

15 A. Yes, I am recommending adjustments to its claim for materials and supplies, cash working
16 capital associated with operating expenses, and cash working capital associated with
17 purchased power and gas costs.

18
19 **Q. How did the Company determine its claim for Materials and Supplies?**

20 A. Midwest utilized a 13-month average balance, based on the monthly balances from August
21 2010 through August 2011.

1

2 **Q Please describe your adjustment to the Company's claim for Materials and Supplies.**

3 A. The use of a 13-month balance is a well known methodology to use to develop a utility's
4 claim for Materials and Supplies in rate base. This methodology implicitly assumes that
5 actual balances during the test year were reasonable and were generally representative of the
6 future. Moreover, the use of an average mitigates the fluctuations that occur from month to
7 month as inventory levels change during the year.

8 However, in this case, it appears that the test year balances may not be representative
9 of future conditions. In fact, since the end of the test year, the monthly Materials and
10 Supplies balances have dropped substantially, as shown below:

1	August 2009	\$7,985,136
2	September 2009	\$7,489,573
3	October 2009	\$7,396,205
4	November 2009	\$7,004,387
5	December 2009	\$6,740,534
6	January 2010	\$6,557,883
7	February 2010	\$6,439,720
8	March 2010	\$6,388,589
9	April 2010	\$5,750,338
10	May 2010	\$5,684,995
11	June 2010	\$5,293,416
12	July 2010	\$5,199,261
13	August 2010	\$5,166,031
14	September 2010	\$4,941,158
15	October 2010	\$4,651,712
16	November 2010	\$4,716,180
17	December 2010	\$4,369,914
18	January 2011	\$4,482,626
19	February 2011	\$4,628,899
20		
21	Test Year Average	\$6,392,005
	Most Recent 13 Month Average	\$5,208,680

This data demonstrates that there was been a steady decline in Materials and Supplies during the test year. Since the end of the test year, that decline continued although the Materials and Supplies balance appears now to have stabilized. Accordingly, it appears that the Company's test year balance for Materials and Supplies does not represent a normalized level. Therefore, I have made an adjustment to reflect a more representative balance for Materials and Supplies.

1 **Q. How did you quantify your adjustment?**

2 A. My adjustment is based on the most recent 13-month average, based on data provided by
3 Midwest in the response to CURB-7. Based on this response, I am recommending a pro
4 forma Materials and Supplies balance of \$5,208,680 instead of the \$6,392,005 included in
5 the Company's claim. My adjustment is shown in Schedule ACC-5.

6
7 **Q. Did you update any other component of the Company's working capital claims such as
8 fuel stocks, wholesale fuel, or insurance to reflect more recent monthly balances?**

9 A. No, I did not. Since the end of the test year, there have been variations in these other
10 balances, as well as the offsetting balances of accrued property taxes and customer deposits.
11 Based on the most recent 13-month average, some of these balances have increased relative
12 to the test year average balance and others have decreased. However, the fluctuations in
13 these other inventory balances appear to be more representative of normal monthly
14 fluctuations rather than systematic and permanent changes in the Company's materials and
15 supplies balance. Therefore, I did not adjust any of the other working capital components to
16 reflect more recent monthly balances, although I am recommending further adjustments to
17 the Company's claims for cash working capital associated with operating expenses and with
18 its purchased power and gas costs, as discussed below.

19
20 **Q. What is cash working capital?**

21 A. Cash working capital is the amount of cash that is required by a utility in order to cover cash

1 outflows between the time that revenues are received from customers and the time that
2 expenses must be paid. For example, assume that a utility bills its customers monthly and
3 that it receives revenues approximately 30 days after the midpoint of the date that service is
4 provided. If the Company pays its employees weekly, it will have a need for cash prior to
5 receiving the monthly revenue stream. If, on the other hand, the Company pays its interest
6 expense quarterly, it will receive these revenues well in advance of needing the funds to pay
7 interest expense.

8
9 **Q. Do companies always have a positive cash working capital requirement?**

10 A. No, they do not. The actual amount and timing of cash flows dictate whether or not a utility
11 requires a cash working capital allowance. Therefore, one should examine actual cash flows
12 through a lead/lag study in order to accurately measure a utility's need for cash working
13 capital.

14
15 **Q. Did the Company provide a lead/lag study in support of its cash working capital claim?**

16 A. The Company's cash working capital claim is composed of two parts – a claim for cash
17 working capital associated with fuel, i.e., purchased power and gas costs, and a claim for
18 cash working capital associated with other operating and maintenance expenses. Midwest
19 provided a lead/lag study for the cash working capital claim associated with its purchased
20 power and gas costs. The Company did not file a lead/lag study in support of its cash
21 working capital claim associated with other operating expenses, instead relying upon the 1/8th

1 formula method.

2
3 **Q. What assumptions are implicit in the 1/8th formula method?**

4 A. The 1/8th formula method is based on the assumption that, on average, a company has a net
5 lag of 45 days ($365 \text{ days} / 8 = 45 \text{ days}$). Therefore, the 1/8th formula method assumes that, on
6 average, revenues are received 45 days after expenses must be paid. While I realize that the
7 KCC has utilized the 1/8th formula method in the past, I believe that it is useful to review the
8 specific assumptions inherent in the methodology so that the KCC can determine if those
9 assumptions are valid in this case.

10
11 **Q. Based on the information available, is it reasonable to assume a 45 day average net lag?**

12 A. No, it is not. The net lag is the difference between the revenue lag and the expense lag. In
13 general, revenue lags tend to run about 50 days, which includes 15.2 days for the monthly
14 service lag ($365 \text{ days} / 12 \text{ months} / 2$), about 5 days for the billing lag, and about 30 days for
15 the payment lag. Midwest calculated a revenue lag of 51.8 days for its purchased power and
16 gas costs. This same revenue lag would apply to all cash working capital components since
17 ratepayers pay their bills all at once and do not distinguish between amounts being paid for
18 fuel costs and amounts being paid to cover other operating costs of the utility.

19 Assuming a revenue lag of 51.8 days, a net lag of 45 days implies that all operating
20 expenses are paid, on average, 6.8 days after service is provided. This is a highly unusual
21 payment pattern. As demonstrated in the lead/lag study provided by Midwest for its

1 purchased power and gas costs, a more common payment pattern is to have a payment lag of
2 approximately 30 days. Midwest calculated a weighted average payment lag of 35.06 days
3 for its purchased power and gas costs, and a net lag of 16.7 days (51.80 – 35.1 days), which
4 results in a cash working capital requirement of 4.58% (16.7 / 365 days). The 1/8th formula
5 method results in a cash working capital percentage of 12.5%, significantly greater than the
6 cash working capital requirement calculated for purchased power and gas costs using the
7 Company's a lead/lag study.

8
9 **Q. What adjustment are you recommending to the Company's cash working capital claim**
10 **associated with operating and maintenance expenses?**

11 A. While I generally testify that any cash working capital claim should be supported by a
12 lead/lag study, I recognize that the KCC has not always required that a lead/lag study be
13 preformed and has permitted some utilities to recover cash working capital based on a
14 formula method. However, the use of the 1/8th formula method will overstate the
15 Company's need for cash working capital, as described above. Therefore, I am
16 recommending that a cash working capital requirement of 5.97% of operating and
17 maintenance expenses be included in rate base. This cash working capital percentage
18 includes a revenue lag of 51.8 days and an expense lag of 30 days, resulting in a net lag of
19 21.8 days (21.8 days / 365 days = 5.97%). A 30 day average expense lag is far more
20 reasonable than the 6.8 day expense lag implicit in the Company's claim. My adjustment is
21 shown in Schedule ACC-6. As shown on that schedule, the total operating and maintenance

1 expenses that I have used in my cash working capital calculation are greater than the expense
2 level used by Midwest. Although I discuss several recommended operating and
3 maintenance expense disallowances in this testimony, I am also recommending that certain
4 costs relating to the Company's pump curtailment program be recovered through base rates,
5 instead of through the ECA as recommended by the Company. Thus, the pro forma level of
6 operating and maintenance costs included in my recommended revenue requirement is higher
7 than the level included in the Company's revenue requirement, even with the expense
8 adjustments I am recommending.

9
10 **Q. Please describe your adjustment relating to the second component of the Company's**
11 **cash working capital, i.e., the working capital associated with its purchased power and**
12 **gas costs.**

13 A. The Company's lead/lag study for purchased power and gas costs assumes that each month
14 customers are paying for fuel and power that was purchased to serve them in a prior month.
15 Therefore, the Company is assuming that the revenue received 51.8 days after the midpoint
16 of the service period is intended to compensate them for expenses paid, on average, 35.1 days
17 after services were received. However, Midwest has an ECA mechanism that provides a
18 special recovery mechanism for purchased power and gas costs. The Company is guaranteed
19 dollar for dollar recovery of these costs through the ECA mechanism. Moreover, the ECA
20 mechanism includes an adjustment factor that trues-up actual purchased power and gas costs
21 with cost recoveries. Therefore, in any given month, there is likely to be either a net under-

1 recovery or over-recovery of fuel and purchased power costs. The Company's lead/lag study
2 incorrectly assumes a matching of monthly revenues and expenses with a 16.7 day net lag
3 (51.8 day revenue lag – 35.1 day expense lag). However, in any particular month, the
4 revenue received by the Company may be compensating Midwest for purchased power and
5 gas costs incurred in the past, or it may be compensating the Company for purchased power
6 and gas costs that will be incurred in the future, depending on the balance in the ECA true-up
7 mechanism.

8 Because of the special nature of energy adjustment clauses, purchased power and gas
9 costs are frequently excluded from the cash working capital calculation. This is because it is
10 very difficult at any point in time to determine if a utility is being compensated for prior
11 costs, current costs, or future costs. In fact, Midwest did not include any claim for cash
12 working capital associated with fuel and purchased power costs in cases preceding KCC
13 Docket No. 08-MDWE-594-RTS, which was resolved by stipulation.

14
15 **Q. Is there another reason to exclude cash working capital associated with purchased**
16 **power and gas costs?**

17 A. Yes, there is. Although Midwest is requesting recovery of cash working capital associated
18 with purchased power and gas costs, it has not included the impact of other factors that serve
19 to provide cash working capital. The most significant source of cash working capital for a
20 regulated utility is generally the interest on long-term debt. Most utilities, including
21 Midwest, pay interest on long-term debt twice each year. Assuming that Midwest receives

1 revenues 51.8 days after service is provided, and pays interest on long-term debt twice a year,
2 the recovery of interest charges provides a source of working capital to the Company for an
3 average of 39.45 days. This source of working capital has not been considered by the
4 Company.

5
6 **Q. What do you recommend?**

7 A. I recommend that the KCC exclude cash working capital associated with purchased power
8 and gas costs from the Company's rate base, consistent with the treatment in the Company's
9 previous electric base rate cases. Midwest has not demonstrated that there is any cash
10 working capital requirement associated with these costs. Due to the nature in which the
11 ECA operates, there may be no cash working capital requirement generated by these fuel
12 costs that are recovered through a separate energy clause. In addition, the Company has not
13 considered the impact of other factors that provide a source of cash working capital for
14 Midwest, such as interest on long-term debt. For all these reasons, I recommend that the
15 Company's claim for cash working capital associated with purchased power and gas costs be
16 denied. My adjustment is shown in Schedule ACC-7.

17
18 **C. Other Investments**

19 **Q. Please describe the Company's rate base claim associated with Other Investments.**

20 A. As discussed previously, Midwest has reflected the outstanding balance of loans and grants
21 made pursuant to certain energy efficiency programs in its filing. The vast majority of these

1 loans and grants are financed with zero cost debt. The Company included this debt at zero
2 cost in its capital structure. In addition, it is requesting approval to charge ratepayers
3 carrying costs on the outstanding loan/grant balances by including these outstanding balances
4 in rate base.

5
6 **Q. Is the Company's proposed rate base treatment appropriate?**

7 A. No, it is not. Under the Company's proposal, ratepayers would pay an annual return on funds
8 that the Company received at no cost from third parties. In addition, the Company would
9 also receive principal and interest payments on the amounts loaned to customers through
10 various energy efficiency programs. Since the Company is not incurring financing costs
11 associated with these third party loans/grants, then it should not be earning a return on the
12 outstanding balances. The Company's methodology turns these energy efficiency programs
13 into a profit center by allowing the Company to earn a return on amounts that the Company
14 receives at no cost.

15
16 **Q. What do you recommend?**

17 A. I recommend that the loan/grant balances financed by third parties be removed from the
18 Company's rate base claim. My adjustment is shown in Schedule ACC-8.

19
20 **Q. Have you also removed from rate base that portion of the outstanding balances**
21 **contributed directly by Midwest?**

1 A. No, I have not. While the majority of these funds were provided by the USDA, KHRC, or
2 State Energy Office of the KCC, about 37% of the funds were provided by the Company
3 through a combination of long term debt and equity. Since the Company does incur
4 financing costs for these funds, I have included them in Midwest's rate base at this time.
5 However, in the future, the KCC may want to examine if some other regulatory treatment
6 would be more appropriate for all funds used to finance specific energy efficiency programs.

7
8 **D. Summary of Rate Base Issues**

9 **Q. What is the impact of all of your rate base adjustments?**

10 A. My recommended adjustments reduce the Company's rate base claim from \$314,928,644 to
11 \$306,197,892 as summarized on Schedule ACC-3.

12
13
14 **VII. OPERATING INCOME ISSUES**

15 **A. Wellness Program Costs**

16 **Q. Please describe the Company's claim in this case associated with its wellness program.**

17 A. In its last general base rate case, KCC Docket No. 08-MDWE-594-RTS, Midwest included a
18 pro forma adjustment relating to a new wellness program. As stated in my testimony in that
19 case, under the wellness program employees are paid cash awards when they leave the
20 Company based on their balance of unused sick time. Since the program is based on accrued
21 unused sick time, Midwest recorded a liability when the program was established to account

1 for the costs of sick time accrued by employees as of that date. The Company proposed to
2 amortize the accrued liability at the time of implementation over ten years.

3 I opposed the Company's pro forma adjustment in that base rate case, for two
4 reasons. First, as noted in my testimony, the wellness program was not in place during the
5 test year in that case. Second, the Company did not provide adequate information to support
6 its claim, including its claim for a ten-year amortization of the initial accrued liability. KCC
7 Docket No. 08-MDWE-594-RTS was settled and the Stipulation is silent with regard to the
8 regulatory treatment of wellness program costs.

9 In this case, Midwest has included two components of the wellness program in its
10 revenue requirement claim. First, it has reflected an annual amortization expense based on a
11 ten-year amortization of the original accrued liability when the program was first adopted.
12 Second, it included the annual expense during the test year related to the actual amount
13 accrued in that year, based on the actual employee experience during the twelve months
14 ending August 31, 2010.

15
16 **Q. Are you recommending any adjustments to the Company's claim?**

17 **A.** I am not recommending any adjustment relating to the actual test year accrual. However, I
18 have made an adjustment to remove the amortization expense associated with the initial
19 accrued liability at the time of implementation. Midwest did not receive authorization to
20 recover these past costs in utility rates. As mentioned, the Stipulation in KCC Docket No.
21 08-MDWE-594-RTS was silent on this issue, as was the stipulation in the subsequent

1 abbreviated case. Without specific authorization to amortize these costs, Midwest should
2 have expensed these costs, or should have otherwise collected them through its equity
3 margins. There was no provision for recovery of these costs in the Stipulations approved
4 since the wellness plan was implemented, and the Company did not provide any supporting
5 evidence in this case as to why these prior period costs should be recovered from ratepayers.
6 Accordingly, I recommend that these prior period costs be excluded from the Company's
7 revenue requirement. My adjustment is shown in Schedule ACC-10.

8
9 **B. Pump Curtailment Costs**

10 **Q. What are pump curtailment costs?**

11 A. As described by Midwest witness Michael Volker on pages 18-22 of his testimony, Midwest
12 is seeking authorization to recover certain costs associated with a pump curtailment program
13 through the ECA. Pursuant to this program, Midwest interrupts irrigation pump load by
14 dispatch from a third party vendor, M2M Communications, Inc. ("M2M"). The Company
15 pays M2M a per kW fee to install and maintain interruption equipment, operate a network
16 operations center, maintain a website for participants, dispatch interruptions, and other
17 services. In its filing, Midwest estimates the cost of the program at \$411,250, based on
18 projected subscription levels of 7,000 kW and contractual per kW payments to M2M.

19
20 **Q. Are you proposing any adjustment to the Company's claim for recovery of pump**
21 **curtailment costs?**

1 A. I am not proposing any adjustment to the pro forma costs of \$411,250. However, I
2 recommend that pump curtailment costs be recovered in base rates. I am therefore opposed
3 to the Company's proposal to recover these costs through the ECA.
4

5 **Q. Why is it inappropriate to recover these costs through the ECA?**

6 A. CURB opposes the Company's proposal to recover these costs through the ECA for several
7 reasons. First, these costs are not energy or fuel costs, the types of costs that were intended
8 to be recovered through Midwest's ECA. Thus, recovering these costs through the ECA
9 would expand the use of the ECA and could provide an incentive for Midwest and other
10 utilities to pursue recovery of other kinds of costs through the ECA. It would effectively
11 establish a poor precedent by expanding the ECA beyond its original intent.

12 In addition, Midwest currently recovers the costs of a similar program for large
13 interruptible customers in base rates. Midwest has attempted to distinguish the program for
14 large interruptible customers from the pump curtailment program by stating that it does not
15 outsource the former program to a third-party, while the pump curtailment program is
16 managed by a third-party administrator. However, both programs are designed to reduce the
17 Company's load and the overall objectives of the two programs are similar. Thus, the
18 treatment proposed by Midwest would effectively result in similar programs being recovered
19 through two different regulatory mechanisms.

20 Third, the Company is proposing to reflect these pump curtailment costs in its ECA
21 in the months of April and October. According to the response to KCC-192, Midwest's

1 contract with its third party vendor requires payment in these months, and therefore Midwest
2 proposed to charge the ECA for the pump curtailment costs in these two months. However,
3 since these are shoulder months, there would be a mismatch between when these costs are
4 reflected in the ECA and when the actual service is used, a mismatch that could result in
5 irrigation customers not paying their fair share of these costs. For all these reasons, I
6 recommend that the pump curtailment costs be recovered through base rates. My adjustment
7 is shown in Schedule ACC-11. In the alternative, if the KCC determines that these costs
8 should not be collected in base rates, then I have been advised that CURB would support the
9 establishment of an Energy Efficiency (“EE”) rider.

10
11 **C. Deferred Study Costs**

12 **Q. Is the Company seeking recovery of deferred study costs in this case?**

13 A. Yes, it is. As described by Mr. Meis on page 24 of his testimony, the Company is seeking to
14 recover \$972,263 associated with two studies, a Power Supply Study and an Updated
15 Resource Plan. These studies involved evaluating the available options to replace Midwest’s
16 expired purchased power contracts.

17 Midwest’s claim includes \$712,385 in Power Supply Plan costs and \$259,878 in
18 Resource Plan costs. The Company is proposing to amortize these costs over ten years.
19 Thus, Midwest has included a pro forma adjustment to increase its annual operating expense
20 by \$97,226 to reflect a ten year amortization of these costs.

1 **Q. Are you recommending any adjustment to the Company's claim?**

2 A. Yes. This adjustment is another example of Midwest seeking to recover previously incurred
3 costs without the benefit of an accounting order expressly authorizing cost deferral. One of
4 the basic tenets of utility ratemaking is that cost recovery is prospective. Accordingly, there
5 is a general prohibition against recovery of past costs that are not expected to reoccur
6 annually or periodically, such as the study costs that are the subject of this adjustment. This
7 is commonly referred to as the prohibition against retroactive ratemaking.

8 The costs included in the Company's claim include some costs that were incurred as
9 far back as March 2006. To my knowledge, the Company has never sought an accounting
10 order or other authorization from the KCC to defer these costs. Moreover, since March
11 2006, Midwest has had several rate cases and therefore it has had ample opportunity to seek
12 authorization to defer these costs. It did not do so. Permitting these costs to now be
13 recovered in prospective rates would clearly constitute retroactive ratemaking.

14
15 **Q. What do you recommend?**

16 A. I recommend all study costs incurred prior to the test year in this case be eliminated from the
17 Company's revenue requirement. Based on the cost data provided in CURB-53, I
18 recommend that \$569,722 of the total claimed Power Supply Plan costs of \$712,385 be
19 removed from the Company's claim. I have made an adjustment at Schedule ACC-12 to
20 remove these prior period costs. To quantify my adjustment, I accepted the ten-year
21 amortization period proposed by Midwest. I am not recommending any adjustment to the

1 Company's claim associated with updating the Resource Plan, since all of those costs were
2 incurred in the test year.

3
4 **D. Lobbying Costs**

5 **Q. Has the Company included any lobbying costs in its revenue requirement claim?**

6 A. While the Company booked the majority of its lobbying costs below the line, Midwest's test
7 year claim does include lobbying costs of \$31,062, per the response to KCC-38. These costs
8 relate to consulting fees paid to Larry Berg Consulting, which provides legislative advocacy
9 services.

10
11 **Q. Should lobbying costs be included in utility rates?**

12 A. No, they should not. Lobbying expenses are not necessary for the provision of safe and
13 adequate utility service and regulatory agencies generally disallow costs involved with
14 lobbying activities. If the Company were to immediately cease contributing to these types
15 of efforts, utility service would in no way be disrupted. Ratepayers have the ability to lobby
16 on their own through the legislative process. Moreover, the positions advocated by lobbyists
17 on behalf of utilities may be directly at odds with what is in the best interests of specific
18 ratepayers, since the lobbying activities are directed by management, whose goals and
19 philosophies may differ from those of any specific customer of the utility. Since most of the
20 Company's lobbying costs were booked below-the-line, it appears that it was Midwest's
21 intent not to seek recovery of lobbying costs in utility rates. Therefore, the KCC should

1 eliminate these lobbying costs as well from the Company's revenue requirement. My
2 adjustment is shown in Schedule ACC-13.

3
4 **E. Dues and Membership Costs**

5 **Q. Are you recommending any adjustment to the Company's claim for dues and**
6 **membership expenses?**

7 A. Yes, I am. Several organizations of which the Company is a member also participate in
8 lobbying activities. These organizations include the National Rural Electric Cooperative
9 Association ("NRECA"), the Kansas Electric Cooperative ("KEC"), and the Kansas
10 Chamber of Commerce and Industry ("KCCI"), and other Chambers of Commerce. Thus, I
11 have made an adjustment to eliminate a portion of the test year dues paid to these
12 organizations.

13
14 **Q. How did you quantify your adjustment?**

15 A. In response to KCC-39, the Company indicated that approximately 30.0% of NRECA dues,
16 17% of KEC dues, and 25.0% of KCCI dues were identified as being used for lobbying
17 activities. Accordingly, I am recommending that 30.0% of the Company's test year NRECA
18 dues, 17% of its KEC dues, and 25.0% of its KCCI dues be eliminated, based on these costs
19 being classified as lobbying costs. In addition, the Company has included dues to other
20 Chambers of Commerce in its claim, but it did not identify a specific portion of such dues
21 attributable to lobbying. Therefore, I applied the same 25% adjustment to dues paid to other

1 Chambers of Commerce as I did to the KCCI dues. My adjustment is shown in Schedule
2 ACC-14.

3
4 **Q. Are you recommending any other adjustment to the Company's dues and membership**
5 **costs?**

6 A. Yes, I am. Consistent with KCC policy, Midwest has generally included only 50% of its
7 donations in its regulated cost of service. However, the Company did record several
8 payments to its dues and memberships account that I believe are more appropriately
9 identified as donations, and therefore subject to the 50/50 split utilized by the KCC. These
10 include payments to the Ellis County Historical Society, Hays Optimist Club, Hays Arts
11 Council, the Clara Barton Hospital, and Kansas Cavalry. Therefore, at Schedule ACC-14, I
12 have also made an adjustment to eliminate 50% of the dues paid to these organizations.

13
14 **F. Advertising Costs**

15 **Q. Please describe the Company's claim for advertising costs.**

16 A. In KCC-40, the Company identified its advertising cost claim in this case. Midwest is
17 requesting recovery of \$53,960 in informational and instructional advertising, \$12,576 in
18 advertising booked to customer records and collections, and \$63,002 in general advertising
19 costs.

20 It is clear that at least a portion of the Company's test year claim relates to
21 promotional or goodwill advertising that does not directly involve safety, educational, or

1 other types of advertising that should be paid for by customers. For example, the Company
2 incurred costs for sponsorship of a portion of the Weather Minutes program provided by
3 Smokey Hills Public Television. It also incurred costs to Fort Hays State University's
4 Athletic Department for a Sports Network Program. It incurred costs to the Heritage
5 Company for various promotional handout items. And it incurred costs for promotional
6 advertising in both print and radio ads during the test year.

7 In response to KCC-94, the Company provided examples of different types of
8 advertisements printed in newspapers, magazines, and phone books in the test year. Many
9 of these ads promote Midwest and espouse the benefits of its cooperative structure. These
10 self-serving ads state that "The fact that we are a locally owned company – owned by the
11 customers we serve – keeps us focused on your needs and local priorities". The ad continues
12 that at Midwest "There are no profits to investors in faraway cities." Similar messages were
13 provided in numerous radio ads.

14 These costs are not directly necessary for the provision of safe and adequate utility
15 service and they should be disallowed. While some of the advertising shown in response to
16 KCC-40 may provide some benefits to ratepayers, it is clear that some of the Company's
17 advertising was undertaken in order to promote the image of the cooperative or for other
18 promotional reasons that have nothing to do with the provision of safe and adequate service
19 to regulated utility customers. Moreover, a regulated utility, by definition, is a regulated
20 monopoly that provides a valuable required service. Regulated ratepayers should not be
21 required to fund advertising that is not directly related to utility service. Moreover, virtually

1 all state regulatory commissions exclude or severely limit the recovery of such costs from
2 ratepayers. The advertising costs discussed above are not appropriate revenue requirement
3 components and I recommend that these costs be disallowed. Accordingly, at Schedule
4 ACC-15, I have made an adjustment to eliminate those advertising costs that relate to
5 goodwill or promotional advertising, or which are not directly related to the provision of safe
6 and adequate utility service.

7
8 **Q. How did you quantify your adjustment?**

9 A. Since I did not have the resources to examine every advertising expenditure made by
10 Midwest in the test year, I assumed that 25% of the Company's general advertising costs
11 were related to activities that should not be borne by ratepayers. I did not make any
12 adjustment to advertising that was identified by the Company as informational and
13 instructional advertising or to advertising booked to customer records and collections
14 expense.

15
16 **G. Merger Acquisition Costs**

17 **Q. Are you recommending any adjustment to the Company's claim for amortization**
18 **expense?**

19 A. Yes, I am recommending one adjustment. As shown in Section 10, Schedule 1, page 3 of the
20 Company's filing, Midwest included an amortization expense of \$22,248 in its revenue
21 requirement relating to the amortization of acquisition costs resulting from its acquisition of

1 a portion of the Westar system in 2003. To my knowledge, the KCC did not approve
2 recovery from ratepayers of any transition or transaction costs related to this acquisition.
3 Moreover, I do not believe that such costs should be reflected in prospective rates.
4 Accordingly, I have made an adjustment to eliminate these costs from the Company's
5 amortization expense claim. It should be noted that I made a similar adjustment in
6 Midwest's last base rate case. In its rebuttal testimony in that case, the Company claimed
7 that since the KCC had not specifically prohibited the Company from collecting these costs
8 in the acquisition docket, then the Company should be permitted to recover them from
9 customers. However, the Company's argument ignores the prospective nature of ratemaking.
10 Once again the Company is attempting to recover past costs without an accounting order or
11 other authorization from the Commission. The Stipulation in the acquisition case was
12 intended to resolve all issues associated with the acquisition and its associated costs. If the
13 Company did not specifically receive authorization to defer and recover costs in future rates,
14 then allowing the Company to recover these costs in this case would clearly constitute
15 retroactive ratemaking. Accordingly, the Company's request for recovery of these transition-
16 related costs should be denied. My adjustment is shown in Schedule ACC-16.

17
18 **H. Third-Party Interest Costs**

19 **Q. Are you recommending any adjustment to interest expense?**

20 A. Yes, I am recommending one adjustment. As stated previously, most of the third-party
21 financing that the Company receives is provided to Midwest at no cost. However, Midwest

1 does incur a small amount of interest charges on a portion of loans used to finance energy
2 efficiency programs. Specifically, Midwest has included \$11,782 in interest charges from the
3 USDA. Since I have removed this capital from my recommended capital structure, Midwest
4 is not being compensated for these costs in my cost of capital recommendation. Therefore, at
5 Schedule ACC-17, I have made an adjustment to reflect a pro forma expense of \$11,782
6 relating to these interest charges.

7
8 **I. Depreciation Costs**

9 **Q. Are you recommending any adjustments to the Company's depreciation expense claim?**

10 A. Yes, I am recommending two adjustments. First, when responding to data requests, Midwest
11 became aware of the fact that its common plant accounts contained approximately \$2.4
12 million in additional furniture, computers, and communication equipment that was fully
13 depreciated and therefore should be removed from rate base. This further adjustment will
14 reduce the Company's depreciation expense, and that reduction was quantified in the
15 response to KCC-115. Therefore, at Schedule ACC-18, I have made an adjustment to reflect
16 this correction to the Company's depreciation expense claim.

17
18 **Q. Did you also make an adjustment to remove this plant from your pro forma rate base?**

19 A. No, I did not. It is my understanding that this plant is fully depreciated. Thus, the removal of
20 this plant from utility plant-in-service will be offset with a corresponding reduction to
21 accumulated depreciation. Therefore, the net impact on rate base would be zero.

1 **Q. What is your second depreciation expense adjustment?**

2 A. The Company has requested that the new CES be depreciated over 7 years. I am
3 recommending a 10 year depreciable life for the system.
4

5 **Q. Did the Company provide any studies showing why it believes that a 7 year life is
6 reasonable?**

7 A. No, it did not. In response to KCC-127, Midwest simply stated that “[t]his is how long we
8 estimate the software will last before we have to invest significant capex for software and
9 hardware upgrades, etc.”
10

11 **Q. When did Midwest install the current systems that are being replaced by the CES?**

12 A. According to that same response, the existing systems were implemented in 1998. Therefore,
13 the current system has been in place for approximately 12 years. Given this historic
14 experience, it appears that the 7 year depreciable life adopted by Midwest is unrealistically
15 short. Midwest did state that the new system is significantly more integrated and
16 sophisticated than the last system. For that reason, I am not recommending that a 12 year
17 depreciable life be adopted. However, I believe that the use of a 10 year life provides a good
18 balance between Midwest’s actual historic experience and the fact that the new software may
19 need to be upgraded sooner than the existing system. My adjustment to reflect a 10 year life
20 is shown in Schedule ACC-19. In quantifying my adjustment, I also eliminated depreciation
21 expense on the customer information system that I excluded from my pro forma rate base.

1 **VIII. REVENUE REQUIREMENT SUMMARY**

2 **Q. What is the result of the recommendations contained in this testimony?**

3 A. My recommendations result in a revenue requirement deficiency at present rates of \$748,466
4 as summarized on Schedule ACC-1. This recommendation reflects revenue requirement
5 adjustments of \$2,662,557 to the Company's requested revenue requirement increase of
6 \$3,411,023.

7
8 **Q. Have you quantified the revenue requirement impact of each of your**
9 **recommendations?**

10 A. Yes, at Schedule ACC-20, I have quantified the revenue requirement impact of the rate of
11 return, rate base, and expense recommendations contained in this testimony.

12
13 **Q. Have you also calculated the Company's coverage ratios based on your recommended**
14 **rate increase?**

15 A. Yes, as shown on Schedule ACC-21, I have calculated the Company's Times Interest Earned
16 Ratio ("TIER") and its Debt Service Coverage ("DSC") ratio. I have shown these ratios
17 under two scenarios.

18 First, I have calculated the TIER and DSC, assuming the levels of debt service
19 identified by the Company in its update to Section 7, Schedule 7, page 1. This scenario
20 includes pro forma debt service assuming the Company's claimed capital structure, which
21 includes the impact of the third-party financing used for energy efficiency programs. This

1 scenario results in a TIER of 1.86 and in a DSC of 1.85.

2 Second, I calculated the TIER and DSC that correspond to the financing that I have
3 included in my testimony, i.e., excluding the third-party financing from the USDA, KHRC,
4 and State Energy Office of the KCC. This scenario results in a TIER of 1.87 and in a DSC of
5 1.89.

6
7 **Q. Are these coverage levels acceptable for Midwest?**

8 A. Yes, they are. Midwest's claim is based on a TIER of 1.89 and on a DSC of 1.93. The
9 coverage levels resulting from my recommendations are not significantly different from the
10 coverage levels requested by Midwest. Moreover, it is my understanding that Midwest's
11 lenders only require a coverage ratio based on a DSC of 1.35. Therefore, my
12 recommendations will provide adequate coverage to Midwest.

13
14
15 **IX. JURISDICTIONAL ALLOCATION ADJUSTMENT**

16 **Q. Is CURB making any adjustment to the allocation of the rate increase between retail
17 and wholesale customers?**

18 A. Yes, as discussed in the testimony of Mr. Kalcic, CURB believes that the Company's
19 proposal allocates \$67,947 too much of the rate increase to retail customers, based on the
20 Company's position as filed. Since I am recommending a reduction to the Company's
21 claimed rate increase, it is necessary to adjustment the \$67,947 to reflect the impact of

1 adjustments that I have made in my testimony. My testimony will result in a reduction of
2 4.37% of the Company's proposed revenue requirement, excluding purchased power costs.
3 (\$2,662,557 / (\$137,012,890 - \$76,112,170). At Schedule ACC-22, I have made an
4 adjustment to reduce Mr. Kalcic's allocation adjustment to reflect the impact of my
5 accounting recommendation, resulting in a wholesale allocation adjustment of \$64,976.
6 Therefore, while I am recommending a rate increase of \$748,466, only \$683,490 of this
7 amount should be recovered from retail ratepayers.

8

9 **Q. Does this conclude your testimony?**

10 A. Yes, it does.

VERIFICATION

STATE OF CONNECTICUT)
COUNTY OF FAIRFIELD) ss:

Andrea C. Crane, being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing testimony, and that the statements made herein are true to the best of her knowledge, information and belief

Andrea C. Crane
Andrea C. Crane

Subscribed and sworn before me this 29TH day of JUNE, 2011.

Notary Public Majorie M. Herin

My Commission Expires: DECEMBER 31, 2013

APPENDIX A

List of Prior Testimonies

(Includes Testimonies filed from January 2008-Present)

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kansas City Power & Light Company	E	Kansas	11-KCPE-581-PRE	6/11	Pre-Determination of Ratemaking Principles	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	10-421	5/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company	E	Kansas	11-MKEE-439-RTS	4/11	Revenue Requirements	Citizens' Utility Ratepayer Board
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	WWW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

APPENDIX B

Supporting Schedules

MIDWEST ENERGY, INC. - ELECTRIC**TEST YEAR ENDED AUGUST 31, 2010****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$314,928,644	(\$8,730,752)	\$306,197,892	(B)
2. Required Cost of Capital	6.90%	-0.58%	6.32%	(C)
3. Required Return	\$21,715,285	(\$2,365,864)	\$19,349,421	
4. Operating Income @ Present Rates	18,304,262	(296,693)	18,600,955	(D)
5. Operating Income Deficiency	\$3,411,023	(\$2,069,171)	\$748,466	
6. Revenue Multiplier	1.0000		1.0000	
7. Revenue Deficiency	\$3,411,023	(\$2,662,557)	<u>\$748,466</u>	
8. Jurisdictional Wholesale Adjustment	0	(64,976)	(64,976)	(E)
9. Required Retail Revenue Increase	<u>\$3,411,023</u>	<u>(\$2,727,533)</u>	<u>\$683,490</u>	

Sources:

(A) Company Filing, Section 3, Schedule 1, page 1.

(B) Schedule ACC-3.

(C) Schedule ACC-2.

(D) Schedule ACC-9.

(E) Schedule ACC-22.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

REQUIRED COST OF CAPITAL

	Amount	Capital Structure	Cost Rate		Weighted Cost
	(A)				
1. Equity Capital	\$135,970,406	35.80%	9.10%	(B)	3.26%
2. Long Term Debt	243,866,010	64.20%	4.77%	(A)	3.06%
3. Total Cost of Capital	\$379,836,416				<u>6.32%</u>

Sources:

(A) Response to KCC-179. Adjusted to remove third-party financing.

(B) Recommendation of Ms. Crane. Average of Lines 6 and 8 per Testimony of Mr. Edwards, Schedule 4, page 1.

MIDWEST ENERGY, INC. - ELECTRIC**TEST YEAR ENDED AUGUST 31, 2010****RATE BASE SUMMARY**

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Total Utility Plant in Service	\$453,471,346	(\$1,121,941)	(B)	\$452,349,405
Less:				
2. Accumulated Depreciation	(159,934,797)	0		(159,934,797)
3. Net Utility Plant	\$293,536,549	(\$1,121,941)		\$292,414,608
Plus:				
4. Fuel Stocks - Electric	\$246,051	\$0		\$246,051
5. Wholesale Gas	16,659	0		\$16,659
6. Wholesale Diesel Fuel	22,213	0		\$22,213
7. Wholesale Oil	2,073	0		\$2,073
8. Materials and Supplies	6,392,005	(1,183,325)	(C)	\$5,208,680
9. Prepaid Insurance	123,366	0		\$123,366
10. Prepaid Workers Compensation	40,890	0		\$40,890
11. Cash Working Capital	2,249,378	(1,158,079)	(D)	\$1,091,299
12. Purch. Power & Gas Work. Cap.	3,593,542	(3,593,542)	(E)	\$0
13. Investment in NRUCFC & CoBank	10,464,912	0		\$10,464,912
14. Other Investments	2,676,233	(1,673,865)	(F)	\$1,002,368
Less:				
15. Customer Advances	(320,475)	0		(\$320,475)
16. Customer Deposits	(\$1,082,784)	0		(\$1,082,784)
17. Accrued Property Taxes	(3,031,968)	0		(\$3,031,968)
18. Total Rate Base	<u>\$314,928,644</u>	<u>(\$8,730,752)</u>		<u>\$306,197,892</u>

Sources:

(A) Company Filing, Section 3, Schedule 1, page 1 and Section 6, Schedule 1, page 1.

(B) Schedule ACC-4.

(C) Schedule ACC-5.

(D) Schedule ACC-6.

(E) Schedule ACC-7.

(F) Schedule ACC-8.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

UTILITY PLANT IN SERVICE

1. Customer Information System	\$1,321,797	(A)
2. Allocation to Electric	<u>84.88%</u>	(B)
3. Electric Adjustment	<u>\$1,121,941</u>	

Sources:

(A) Response to CURB-13.

(B) Company Filing, Section 4, Schedule 3,, page 1.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

MATERIALS AND SUPPLIES

1. Most Recent 13-Month Average	\$5,208,680	(A)
2. Company Claim	<u>6,392,005</u>	(B)
3. Recommended Adjustment	<u>(\$1,183,325)</u>	

Sources:

(A) Derived from response to CURB-7.

(B) Company Filing, Section 6, Schedule 1, page 1.

MIDWEST ENERGY, INC. - ELECTRIC**TEST YEAR ENDED AUGUST 31, 2010****CASH WORKING CAPITAL**

1. Operating Expense Per Company	\$17,995,027	(A)
2. Operating Expense Adjustments	<u>284,688</u>	(B)
3. Pro Forma Operating Expenses	\$18,279,715	
4. Pro Forma Working Capital Percentage	<u>5.97%</u>	(C)
5. Pro Forma Working Capital Requirement	\$1,091,299	
6. Company Claim	<u>2,249,378</u>	(A)
7. Recommended Adjustment	<u>(\$1,158,079)</u>	

Sources:

(A) Company Filing, Section 6, Schedule 6, page 1.

(B) Schedule ACC-9, excluding lines 2, 8, 10, and 11.

(C) Testimony of Ms. Crane. Reflects revenue lag of 51.8 days and expense lag of 30.0 days, for a net lag of 21.8 days.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

PURCHASED POWER AND GAS WORKING CAPITAL

1. Company Claim	\$3,593,542	(A)
2. Recommended Adjustment	<u>(\$3,593,542)</u>	

Sources:

(A) Company Filing, Schedule 6, Schedule 1, page 1.

MIDWEST ENERGY, INC. - ELECTRIC**TEST YEAR ENDED AUGUST 31, 2010****OTHER INVESTMENTS**

1. Balance at April 30, 2011	\$6,059,463	(A)
2. Third Party Financing	<u>4,199,437</u>	(A)
3. Company Financing	\$1,860,026	
4. Allocation to Electric (%)	<u>53.89%</u>	(A)
5. Allocation to Electric (\$)	\$1,002,368	
6. Company Claim	<u>2,676,233</u>	
7. Recommended Adjustment	<u>(\$1,673,865)</u>	

Sources:

(A) Response to KCC-166.

MIDWEST ENERGY, INC. - ELECTRIC**TEST YEAR ENDED AUGUST 31, 2010****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$18,304,262	1
2. Wellness Program Costs	75,840	10
3. Pump Curtailment Costs	(411,250)	11
4. Deferred Study Costs	56,972	12
5. Lobbying Costs	31,062	13
6. Dues and Membership Costs	29,127	14
7. Advertising Costs	15,751	15
8. Merger Acquisition Costs	22,248	16
9. Third Party Interest Costs	(6,349)	17
10. Depreciation Costs - Update	254,329	18
11. CES Depreciation Costs	<u>228,964</u>	19
12. Net Operating Income	<u>\$18,600,955</u>	

Schedule ACC-10

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

WELLNESS PROGRAM COSTS - PRIOR PERIODS

1. Company Claim	\$75,840	(A)
2. Recommended Adjustment	<u>\$75,840</u>	

Sources:

(A) Response to KCC-8.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

PUMP CURTAILMENT COSTS

1. Pump Curtailment Costs	\$411,250	(A)
2. Recommended Adjustment	<u>\$411,250</u>	

Sources:

(A) Company Filing, Section 9, Schedule 11, page 1.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

DEFERRED STUDY COSTS

1. Pre Test Year Power Supply Plan Costs	\$569,722	(A)
2. Amortization (Yrs.)	<u>10</u>	(A)
3. Annual Adjustment	<u>\$56,972</u>	

Sources:

(A) Response to CURB-53.

Schedule ACC-13

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

LOBBYING COSTS

1. Company Claim	\$31,062	(A)
2. Recommended Adjustment	<u>\$31,062</u>	

Sources:

(A) Response to KCC-38.

MIDWEST ENERGY, INC. - ELECTRIC**TEST YEAR ENDED AUGUST 31, 2010****DUES AND MEMBERSHIP COSTS**

	<u>Amount</u> (A)	<u>Recommended Disallowance (%)</u> (B)	<u>Recommended Disallowance (\$)</u>
1. NRECA	\$27,990	30.00%	\$8,397
2. Kansas Electric Cooperative	97,429	17.00%	16,563
3. Kansas Chamber of Commerce	4,420	25.00%	1,105
4 Chambers of Commerce	10,208	25.00%	2,552
5. Donations	1,020	50.00%	510
6. Recommended Adjustment			<u>\$29,127</u>

Sources:

(A) Response to KCC-44

(B) Response to KCC-39. Donations reflect KCC policy of 50% disallowance.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

ADVERTISING COSTS

1. General Advertising Costs	\$63,002	(A)
2. Allocation to Shareholders	<u>25.00%</u>	(B)
3. Recommended Adjustment	<u>\$15,751</u>	

Sources:

(A) Response to KCC-40.

(B) Recommendation of Ms. Crane.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

MERGER ACQUISITION COSTS

1. Acquisition Transaction Costs	\$22,248	(A)
2. Recommended Adjustment	<u>\$22,248</u>	

Sources:

(A) Company Filing, Section 10, Schedule 1, page 3.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

THIRD PARTY INTEREST COSTS

1. Annualized Expense	\$11,782	(A)
2. Allocation to Electric	<u>53.89%</u>	(B)
3. Recommended Electric Adjustment	<u>(\$6,349)</u>	

Sources:

(A) Response to KCC-166.

(B) Company Filing, Section 3, Schedule 3, page 1.

Schedule ACC-18

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

DEPRECIATION - COMPANY UPDATE

1. Updated Company Claim	\$1,345,134	(A)
2. Original Company Claim	<u>1,599,463</u>	(B)
3. Recommended Adjustment	<u>\$254,329</u>	

Sources:

(A) Updated Section 10, Schedule 2, page 1 per the response to KCC-115.

(B) Company Filing, Section 10, Schedule 2, page 1.

MIDWEST ENERGY, INC. - ELECTRIC**TEST YEAR ENDED AUGUST 31, 2010****DEPRECIATION - CUSTOMER ENTERPRISE SYSTEM**

1. Company Claimed Plant in Service	\$6,000,000	(A)
2. Customer Information System	<u>1,321,797</u>	(B)
3. Amount Included in Rate Base	\$4,678,203	
4. Depreciable Life	<u>10.00</u>	(C)
5. Annual Depreciation Expenses	\$467,820	
6. Company Claim	<u>737,570</u>	(D)
7. Recommended Adjustment	\$269,750	
8. Allocation to Electric (%)	<u>84.88%</u>	
9. Allocation to Electric (\$)	<u>\$228,964</u>	

Sources:

(A) Company Filing, Section 4, Schedule 2, page 2.

(B) Response to CURB-13.

(C) Recommendation of Ms. Crane.

(D) Company Filing, Section 10, Schedule 2, page 1.

Schedule ACC-20

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

1. Rate of Return	(\$1,814,145)
2. Utility Plant in Service	(70,898)
3. Materials and Supplies	(74,777)
4. Cash Working Capital	(73,182)
5. Purchased Power and Gas WC	(227,085)
6. Other Investments	(105,776)
7. Wellness Program Costs	(75,840)
8. Pump Curtailment Costs	411,250
9. Deferred Study Costs	(56,972)
10. Lobbying Costs	(31,062)
11. Dues and Membership Costs	(29,127)
12. Advertising Costs	(15,751)
13. Merger Acquisition Costs	(22,248)
14. Third Party Interest Costs	6,349
15. Depreciation Costs - Update	(254,329)
16. CES Depreciation Costs	(228,964)
17. Total Adjustments	(\$2,662,557)
18. Company Claim	3,411,023
19. Recommended Increase	<u>\$748,466</u>

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

CALCULATION OF COVERAGES

	Per Company As Filed (A)	CURB Recommendation w/ Updated Company Debt Service (B)	CURB Recommendation w/ Adjusted Debt Service (C)
1. Net Operating Margin	\$21,715,285	\$19,349,421	\$19,349,421
2. Other Income	1,643,530	1,643,530	1,643,530
3. Interest Expense	(12,375,574)	(11,259,208)	(11,249,713)
4. Net Margin (Loss)	\$10,983,241	\$9,733,743	\$9,743,239
5. Net Margin	\$10,983,241	\$9,733,743	\$9,743,239
6. Interest Expense	12,375,574	11,259,208	11,249,713
7. Depreciation and Amortization	13,579,160	12,997,779	12,997,779
8. Principal and Interest Expense	19,096,266	18,381,785	18,020,240
9. Times Interest Earned Ratio (TIER)	<u>1.89</u>	<u>1.86</u>	<u>1.87</u>
10. Debt Service Coverage Ratio (DSC)	<u>1.93</u>	<u>1.85</u>	<u>1.89</u>

Sources:

(A) Company Filing, Section 7, Schedule 4, page 1.

(B) Net Operating Margin per Schedule ACC-1, Interest and Principal Payments per updated Section 7, Schedule 7, page 1 provided by Midwest in informal discovery. Depreciation and Amortization reflects the adjustment shown in Schedule 9, Lines 2, 8, 10, and 11.

(C) Reflects elimination of Debt Service Payments associated with third party financing.

MIDWEST ENERGY, INC. - ELECTRIC

TEST YEAR ENDED AUGUST 31, 2010

WHOLESALE ALLOCATION

1. Recommended Adjustment	(\$67,947)	(A)
2. Percentage revenue requirement	<u>95.63%</u>	(B)
3. Recommended Adjustment	<u>(\$64,976)</u>	

Sources:

(A) Testimony of Mr. Kalcic.

(B) Reflects reduction relating to CURB adjustments. Excludes impact of Purchased Power.

APPENDIX C

Referenced Data Requests

**CURB-7
CURB-13
CURB-53**

**KCC-8 (Partial)
KCC-38
KCC-39
KCC-40
KCC-44
KCC-94
KCC-115
KCC-127
KCC-166
KCC-179
KCC-192**

Update to Section 7, Schedule 7, page 1

CURB Data Requests
Information Request Response

Request No: 7
MDWE

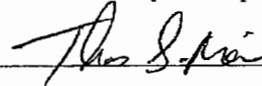
Company Name	Midwest Energy, Inc.
Docket Number	11-MDWE-609-RTS
Request Date	March 23, 2011
Date Information Needed	April 6, 2011

<p>CURB Request: Regarding Schedule 6, Schedule 4, page 1, please update this schedule to provide monthly materials and supplies balances for each month from September 2010 through the latest month available.</p>
<p>Midwest Energy Response:</p> <p>Response by Tom Meis.</p> <p>See attached.</p>

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed 
Date 4/5/11

MIDWEST ENERGY, INC.
MATERIALS AND SUPPLIES

MATERIALS AND SUPPLIES - A/C 154.1

Line #	Description	ELECTRIC	GAS	OTHER	TOTAL
1	August 2009	\$ 7,985,136	531,005		8,516,141
2	September	7,489,573	538,543		8,028,116
3	October	7,396,205	511,147		7,907,352
4	November	7,004,387	500,641		7,505,028
5	December	6,740,534	478,350		7,218,884
6	January 2010	6,557,882	476,325		7,034,207
7	February	6,439,720	470,458		6,910,178
8	March	6,388,589	458,103		6,846,692
9	April	5,750,338	453,705		6,204,043
10	May	5,684,995	467,826		6,152,821
11	June	5,293,416	455,271		5,748,687
12	July	5,199,261	453,682		5,652,943
13	August	5,166,031	479,663		5,645,694
14	September	4,941,158	500,673		5,441,831
15	October	4,651,712	520,164		5,171,876
16	November	4,716,180	559,522		5,275,702
17	December	4,369,914	500,378		4,870,292
18	January 2011	4,482,626	496,302		4,978,928
19	February	4,628,899	523,263		5,152,162
20	TOTAL	<u>\$ 110,886,556</u>	<u>\$ 9,375,021</u>	<u>\$ -</u>	<u>\$ 120,261,577</u>
21	19-Month Average	<u>\$ 5,836,135</u>	<u>\$ 493,422</u>	<u>\$ -</u>	<u>\$ 6,329,557</u>

CURB Data Requests
Information Request Response

Request No: 13
MDWE

Company Name	Midwest Energy, Inc.
Docket Number	11-MDWE-609-RTS
Request Date	March 23, 2011
Date Information Needed	April 6, 2011

CURB Request:

Please a) provide a complete description of the Company's Core Enterprise System ("CES"), b) explain how the system was selected by Midwest, c) provide the cost for each component of the system, and d) provide the date(s) when each component of the system were implemented or are estimated to be implemented.

Midwest Energy Response:

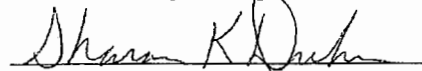
-) The Company's Core Enterprise System consists of the following components:
- 1) Enterprise Resource Planning (ERP) which includes all hardware, software and services required to implement and support the ERP functions of the General Ledger, Accounts Payable, Accounts Receivable, Budgeting Treasury, Financial Reporting, HR, Payroll, Purchasing, Inventory, Project Accounting, Work Orders and Fixed Assets.
 - 2) Customer Information System (CIS) which includes all hardware, software and services required to implement and support the CIS functions of Service Premises Management, Customer Management, Account Management, Inventory, Service Orders, Usage, Rates, Billing, Credit and Collections, Financial Management, Customer Services and Care.
 - 3) The system will also include an asset management component as well as a standard set of tools that will provide reports for business analysis.
- b) The system was selected through a six step process.
An RFP was written – Requested Proposals – Received Four Vendor Proposals – Completed Three Vendor Demonstrations – Selection of Final Vendor – Completed Due Diligence
- c) Installation of Hardware and Software, Conversion Expense and Project Expenses – \$2,645,441; Enterprise Resource Planning - \$2,085,407; Customer Information System – \$1,321,797
- d) Enterprise Resource Planning - Finance package was implemented in September 2010 with the payroll package implemented in January 2011. Implementation for the Customer Information System is projected for Fall/Winter 2011.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed



Date

3-14-11

CURB Data Requests
Information Request Response

Request No: 53
MDWE

Company Name	Midwest Energy, Inc.
Docket Number	11-MDWE-609-RTS
Request Date	March 23, 2011
Date Information Needed	April 6, 2011

CURB Request:

Regarding the Power Supply Study costs shown in Section 9, Schedule 15, page 1, please a) identify the dates of the last three studies, b) provide the actual cost of each of the last three studies, and c) describe how those costs were treated for ratemaking purposes.

Midwest Energy Response:

Response by Tom Meis.

These studies span several years, starting from 2006 and continuing. These are amounts spent evaluating the replacement of our expired purchased power contracts. As mentioned in my testimony, we are requesting deferred treatment with ten year amortization included in our annual revenue requirement. See attached for details.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed _____

Date _____

Tom L. Meis

4/5/11

DEFERRED DEBITS - Power Supply Costs

Filename: 186-80 Power Supply Costs

Month	Description		
	Balance January 1, 2006		0.00
JAN			
		Subtotal	<u>0.00</u>
FEB			
		Subtotal	<u>0.00</u>
MAR	Burns & McDonnell		37,451.33
		Subtotal	<u>37,451.33</u>
APR	Burns & McDonnell		59,525.65
		Subtotal	<u>96,976.98</u>
MAY			
		Subtotal	<u>96,976.98</u>
JUNE	Burns & McDonnell		39,132.38
	Pace		29,725.24
	Platts		1,541.85
	Pwr Supply Proposal Reimbursement		<u>(13,756.92)</u>
		Subtotal	<u>153,619.53</u>
JULY			
		Subtotal	<u>153,619.53</u>
AUG	Burns & McDonnell		2,348.37
		Subtotal	<u>155,967.90</u>
SEPT	Platts		1,664.00
	Southwest Power Pool		10,000.00
		Subtotal	<u>167,631.90</u>
OCT	Burns & McDonnell		30,063.35
	Southwest Power Pool		29,633.98
	Pwr Supply Proposal Reimbursement		<u>(7,812.91)</u>
		Subtotal	<u>219,516.32</u>
NOV	Burns & McDonnell		44,936.98
	KS Dept of Health & Envir.		4,000.00
	Pwr Supply Proposal Reimbursement		<u>(3,692.82)</u>
		Subtotal	<u>264,760.48</u>
DEC	Burns & McDonnell		
	Polisnelli		<u>12,984.00</u>
		TOTAL AT 12-31-06	<u><u>277,744.48</u></u> <u><u>277,744.48</u></u>

DEFERRED DEBITS - Power Supply Costs

Filename: 186-80 Power Supply Costs

Tradewinds/
Smokey Hill
Wind Farm

Month	Description		
	Balance January 1, 2007	277,744.48	0.00
JAN	Burns & McDonnell	11,932.01	
	Subtotal	<u>289,676.49</u>	<u>0.00</u>
FEB			
	Subtotal	<u>289,676.49</u>	<u>0.00</u>
MAR	Burns & McDonnell	11,194.00	
	Morris Laing Law Office		7,015.00
	SPP	<u>38,686.57</u>	
	Subtotal	<u>339,557.06</u>	<u>7,015.00</u>
APR	Burns & McDonnell	7,301.70	
	Polsinelli Law Office		2,261.00
	SPP	<u>60,000.00</u>	
	Subtotal	<u>406,858.76</u>	<u>9,276.00</u>
MAY	Polsinelli Law Office		1,982.50
	Subtotal	<u>406,858.76</u>	<u>11,258.50</u>
JUNE			
	Subtotal	<u>406,858.76</u>	<u>11,258.50</u>
JULY	Burns & McDonnell	15,689.50	
	SPP	42,053.24	
	Entergy	1,633.44	
	Stinson, Morrison & Hecker	<u>7,564.32</u>	
	Subtotal	<u>473,799.26</u>	<u>11,258.50</u>
AUG	Polsinelli Law Office		1,481.03
	Subtotal	<u>473,799.26</u>	<u>12,739.53</u>
SEPT	Polsinelli Law Office		5,093.99
	Subtotal	<u>473,799.26</u>	<u>17,833.52</u>
OCT	Burns & McDonnell	17,293.80	
	Polsinelli Law Office		4,629.00
	Black & Veatch		630.00
	Subtotal	<u>491,093.06</u>	<u>23,092.52</u>
NOV	Burns & McDonnell	8,021.99	
	SPP	1,913.21	
	Polsinelli Law Office		12,918.00
	Entergy	7,643.89	
	Subtotal	<u>508,672.15</u>	<u>36,010.52</u>
DEC	Burns & McDonnell	15,949.00	
	Misc.		1,568.40
	TOTAL AT 12-31-07	<u>524,621.15</u>	<u>37,578.92</u>
			<u>562,200.07</u>

Notes: We are going to accumulate costs associated with implementing the resource plan (power supply contracts) and amortize them over an estimated life of the contracts (10 years).

DEFERRED DEBITS - Power Supply Costs

Filename: 186-80 Power Supply Costs

Tradewinds/
Smokey Hill
Wind Farm

Month	Description			
	Balance January 1, 2008	524,621.15	37,578.92	
JAN	Burns & McDonnell Polsinelli Law Office	1,768.25	175.00	
	Subtotal	526,389.40	37,753.92	
FEB	Burns & McDonnell Polsinelli Law Office SPP	5,407.50	8,548.06	
	Subtotal	533,424.86	46,301.98	
MAR	Burns & McDonnell Polsinelli Law Office SPP	(258.23)	568.50	
	Subtotal	533,166.63	46,870.48	
APR	Burns & McDonnell Dreiling, Bieker & Hoffman Polsinelli Law Office SPP	4,862.50	105.00	
	Subtotal	539,893.09	52,071.49	
MAY	Dreiling Bieker & Hoffman SPP	665.00	(1,119.05)	
	Subtotal	539,439.04	52,071.49	
JUNE	Burns & McDonnell Dreiling Bieker & Hoffman SPP	14,587.76	210.00	420.00
	Subtotal	556,416.03	52,281.49	420.00
JULY	Burns & McDonnell SPP Polsinelli Law Office Stinson, Morrison & Hecker	(1,463.58)	9,237.33	
	Subtotal	583,967.35	61,518.82	420.00
AUG	Dreiling Bieker & Hoffman SPP	1,371.30		1,015.00
	Subtotal	585,338.65	61,518.82	1,435.00
SEPT	SPP Dreiling Bieker & Hoffman Burns & McDonnell	(15,500.88)		595.00
	Subtotal	570,548.77	61,518.82	2,030.00
OCT	Burns & McDonnell Dreiling Bieker & Hoffman SPP	2,800.00		
		2,769.13		

	Misc		<u>(133.99)</u>			
		Subtotal	<u>575,983.91</u>	<u>61,518.82</u>	<u>2,030.00</u>	
NOV	Burns & McDonnell					
	SPP					
	Dreiling Bieker & Hoffman				1,050.00	
	Misc		<u>(1,424.45)</u>			
		Subtotal	<u>574,559.46</u>	<u>61,518.82</u>	<u>3,080.00</u>	
DEC	Burns & McDonnell					
	SPP		11,910.79			
	Dreiling Bieker & Hoffman				105.00	
	Misc.		<u>(387.25)</u>			
		TOTAL AT 12-31-08	<u><u>586,083.00</u></u>	<u><u>61,518.82</u></u>	<u><u>3,185.00</u></u>	<u><u>650,786.82</u></u>

Notes: We are going to accumulate costs associated with implementing the resource plan (power supply contracts) and amortize them over an estimated life of the contracts (10 years).

DEFERRED DEBITS - Power Supply Costs

Filename: 186-80 Power Supply Costs

Tradewinds/
Smokey Hill
Wind Farm

Month	Description			
	Balance January 1, 2009	586,083.00	61,518.82	3,185.00
JAN	Burns & McDonnell SPP Polsinelli Law Office	(1,636.69)		
	Subtotal	584,446.31	61,518.82	3,185.00
FEB	Burns & McDonnell Misc SPP	(316.78) 11,646.36		
	Subtotal	595,775.89	61,518.82	3,185.00
MAR	Burns & McDonnell Dreiling Bieker & Hoffman SPP	(3,213.42)		700.00
	Subtotal	592,562.47	61,518.82	3,885.00
APR	Burns & McDonnell Dreiling, Bieker & Hoffman Polsinelli Law Office SPP	13,659.11		
	Subtotal	606,221.58	61,518.82	3,885.00
MAY	Dreiling Bieker & Hoffman SPP			
	Subtotal	606,221.58	61,518.82	3,885.00
JUNE	Burns & McDonnell Dreiling Bieker & Hoffman SPP	355.50 (6,504.58)		
	Subtotal	600,072.50	61,518.82	3,885.00
JULY	Burns & McDonnell SPP Polsinelli Law Office Stinson, Morrison & Hecker			
	Subtotal	600,072.50	61,518.82	3,885.00
AUG	Polsinelli Law Office SPP	(100,085.34)	4,331.50	
	Subtotal	499,987.16	65,850.32	3,885.00
SEPT	SPP Dreiling Bieker & Hoffman Burns & McDonnell	(3,688.39)		
	Subtotal			

		Subtotal	496,298.77	65,850.32	3,885.00
OCT	Burns & McDonnell				
	Dreiling Bieker & Hoffman				
	SPP		(395.14)		
	Misc				1,857.41
		Subtotal	<u>495,903.63</u>	<u>65,850.32</u>	<u>5,742.41</u>
NOV	Burns & McDonnell				
	SPP				
	Dreiling Bieker & Hoffman				
	Misc				
		Subtotal	<u>495,903.63</u>	<u>65,850.32</u>	<u>5,742.41</u>
DEC	Burns & McDonnell				
	SPP				
	Polsinelli Law Office			784.00	
	Misc.				
	TOTAL AT 12-31-09		<u><u>495,903.63</u></u>	<u><u>66,634.32</u></u>	<u><u>5,742.41</u></u>

Notes: We are going to accumulate costs associated with implementing the resource plan (power supply contracts) and amortize them over an estimated life of the contracts (10 years).

DEFERRED DEBITS - Power Supply Costs

Filename: 186-80 Power Supply Costs

Tradewinds/
Smokey Hill
Wind Farm

Description				
	Balance January 1, 2010	495,903.63	66,634.32	5,742.41
JAN	Burns & McDonnell			
	SPP	17,588.08		
	Misc	(9,291.77)		
	Subtotal	504,199.94	66,634.32	5,742.41
FEB	Polsinelli Law Office		3,640.00	
	Misc			(1,857.41)
	SPP	157,022.57		
	Subtotal	661,222.51	70,274.32	3,885.00
MAR	Burns & McDonnell			
	Polsinelli Law Office		1,120.00	
	SPP	(10,816.88)		
	Subtotal	650,405.63	71,394.32	3,885.00
APR	Burns & McDonnell			
	Polsinelli Law Office		1,092.00	1,772.07
	SPP	(14,119.57)		
	Subtotal	636,286.06	72,486.32	5,657.07
MAY	Dreiling Bieker & Hoffman			
	SPP	(5,807.42)		
	Subtotal	630,478.64	72,486.32	5,657.07
JUNE	Burns & McDonnell			
	Polsinelli Law Office		2,470.00	
	SPP	1,292.66		
	Subtotal	631,771.30	74,956.32	5,657.07
JULY	Burns & McDonnell			
	SPP			
	Stinson, Morrison & Hecker			
	Subtotal	631,771.30	74,956.32	5,657.07
AUG	Polsinelli Law Office			
	SPP			
	Subtotal	631,771.30	74,956.32	5,657.07
SEPT	SPP			
	Burns & McDonnell			
	Subtotal	631,771.30	74,956.32	5,657.07
OCT	transfer in from 186-81 for rate case	259,877.81		
	SPP			
	Misc			
	Subtotal	891,649.11	74,956.32	5,657.07
NOV	Burns & McDonnell			
	SPP			
	Misc			
	Subtotal	891,649.11	74,956.32	5,657.07
DEC	Burns & McDonnell			
	SPP			
	Misc.			
	TOTAL AT 12-31-10	891,649.11	74,956.32	5,657.07
				972,262.50

Notes: We are going to accumulate costs associated with implementing the resource plan (power supply contracts) and amortize them over an estimated life of the contracts (10 years).

DEFERRED DEBITS - Update Resource Plan

Filename: 186-81 Update Resource Plan

Month	Description	
	Balance January 1, 2010	259,877.81
JAN	Burns & McDonnell SPP Polsinelli Law Office	
	Subtotal	<u>259,877.81</u>
FEB	Burns & McDonnell Misc SPP	
	Subtotal	<u>259,877.81</u>
MAR	Burns & McDonnell Dreiling Bieker & Hoffman SPP	
	Subtotal	<u>259,877.81</u>
APR	Burns & McDonnell Dreiling, Bieker & Hoffman Polsinelli Law Office SPP	
	Subtotal	<u>259,877.81</u>
MAY	Dreiling Bieker & Hoffman SPP	
	Subtotal	<u>259,877.81</u>
JUNE	Burns & McDonnell Dreiling Bieker & Hoffman SPP	
	Subtotal	<u>259,877.81</u>
JULY	Burns & McDonnell SPP Polsinelli Law Office Stinson, Morrison & Hecker	
	Subtotal	<u>259,877.81</u>
AUG	Polsinelli Law Office SPP	
	Subtotal	<u>259,877.81</u>
SEPT	SPP Dreiling Bieker & Hoffman Burns & McDonnell	
		<u> </u>

		Subtotal	259,877.81	
OCT	transfer to a/c 186-80 for rate case		(259,877.81)	
	Dreiling Bieker & Hoffman			
	SPP			
	Misc			
		Subtotal	<u>0.00</u>	
NOV	Burns & McDonnell			
	SPP			
	Dreiling Bieker & Hoffman			
	Misc			
		Subtotal	<u>0.00</u>	
DEC	Pace Global			
	SPP			
	Polsinelli Law Office			
	Misc.			
	TOTAL AT 12-31-10		<u><u>0.00</u></u>	<u><u>0.00</u></u>

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 8
Docket Number: 11-MDWE-____-RTS
Date Requested: Prior to General Rate Case filing
Date Information Needed: General Rate Case filling Date

Please Provided the Following

Please provide a list of all deferrals the company presently has recorded on its books, the account number the deferral is recorded in, the annual amount of amortization related to each deferral, the amount of each deferral that is included in the current rate case, and the Commission docket number allowing the recording and amortization of the deferral.

Response

Response by Tom Meis.

See attached.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request

Signed: Tom S. Meis

Date: 3/15/11

A/C 186-40 Wellness Incentive

DC	Non-union	IBEW	TOTAL		Monthly Amount		Yearly amount for budget
J1	63,100		63,100	/ 120	525.83	x 12	6310
J3	30,600		30,600		255.00		3060
J5	60,300	5,200	65,500		545.83		6550
J6	21,100		21,100		175.83		2110
J7	80,400		80,400		670.00		8040
J8	50,000		50,000		416.67		5000
21	61,100		61,100		509.17		6110
22	10,000	95,750	105,750		881.25		10575
23	25,800	75,600	101,400		845.00		10140
24	5,900	22,000	27,900		232.50		2790
25	10,000		10,000		83.33		1000
26	35,600	100,950	136,550		1,137.92		13655
27	5,000		5,000		41.67		500
	458,900	299,500	758,400		6,320.03		

Note: The Wellness Incentive costs will be amortized over 10 years starting when the new electric rates go into effect (Aug. '08). This was agreed to in the rate case settlement.

The gas portion (\$252,800) will be deferred and will not be amortized until the next rate case. Expected to be in 2010.

Non-union	458,900
BL	299,500
OWA	252,800
	<u>1,011,200</u>

'008 amortization	31,600.15
'009 amortization	75,840.36
'010 amortization	75,840.36
'011 amortization	
'012 amortization	
'013 amortization	
'014 amortization	
'015 amortization	
'016 amortization	
'017 amortization	
'018 amortization	

Amortization Taken 183,280.87

Remaining Balance 827,919.13

Per G/L 827,919.13 12/31/10

Difference 0.00

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 38
Docket Number: 11-MDWE-____-RTS
Date Requested: Prior to General Rate Case filing
Date Information Needed: General Rate Case filing Date

Please Provide the Following

A detailed listing of all legislative advocacy (lobbying), political contributions or organization's expenses included in the test year cost of service. For each item listed, please indicate the name of the recipient, a brief description of the services provided, the amount paid, the date paid, and the account to which the payment was recorded.

Response

Response by Tom Meis.

See attached.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request

Signed: Tom S. Meis

Date: 2/29/11

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-***-426-40-*** POLITICAL CONTRIBUTIONS

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK			hours			
001				COMPANY					
001-01				BUSINESS					
001-01-426				FERC					
001-01-426-40				SUBACCOUNT					
001-01-426-40-00				SUBACCOUNT					
001-01-426-40-00-03				OTHER DED-POLITICAL CONTRIB					
25153 P	SENATOR PAT APPLE	17854	09	9/04/2009 A/P	APINVOICE		USD	104.00	.00
25153 P	REPRESENTATIVE ROB OLSON	17776	09	9/04/2009 A/P	APINVOICE		USD	52.00	.00
25153 P	SENATOR MIKE PETERSEN	17842	09	9/04/2009 A/P	APINVOICE		USD	104.00	.00
25153 P	REPRESENTATIVE JOE SEIWE	18475	09	9/04/2009 A/P	APINVOICE		USD	52.00	.00
25153 P	REPRESENTATIVE TOM MOXLE	18969	09	9/04/2009 A/P	APINVOICE		USD	52.00	.00
25153 P	REPRESENTATIVE VERN SWAN	18970	09	9/04/2009 A/P	APINVOICE		USD	52.00	.00
25209 P	REPRESENTATIVE ROCKY FUN	18451	09	9/25/2009 A/P	APINVOICE		USD	52.00	.00
25209 P	MILE O'NEAL FOR REPRES	18986	09	9/25/2009 A/P	APINVOICE		USD	78.00	.00
25209 P	RAY MERRICK FOR REPRES	18987	09	9/25/2009 A/P	APINVOICE		USD	52.00	.00
25209 P	REPRESENTATIVE FORREST K	18443	09	9/25/2009 A/P	APINVOICE		USD	104.00	.00
09	SEP TOTALS						.00	702.00*	
25335 P	REPRESENTATIVE ARLEN SIE	19062	10	10/23/2009 A/P	APINVOICE		USD	52.00	.00
25335 P	REPRESENTATIVE PAT GEORG	18474	10	10/23/2009 A/P	APINVOICE		USD	52.00	.00
10	OCT TOTALS						.00	104.00*	
25423 P	SENATOR BOB MARSHALL	19080	11	11/06/2009 A/P	APINVOICE		USD	52.00	.00
25423 P	REPRESENTATIVE MIKE BURG	19081	11	11/06/2009 A/P	APINVOICE		USD	52.00	.00
25423 P	KANSAS REPUBLICAN SENATU	16908	11	11/06/2009 A/P	APINVOICE		USD	260.00	.00
25440 P	DON HINEMAN	19095	11	11/13/2009 A/P	APINVOICE		USD	52.00	.00
25464 P	SENATOR BOB MARSHALL	19080	11	11/20/2009 A/P	APINVOICE		USD	.00	52.00
25476 P	MITCH HOLMES FOR STATE	19122	11	11/30/2009 A/P	APINVOICE		USD	52.00	.00
25476 P	REPRESENTATIVE CINDY NEI	18441	11	11/30/2009 A/P	APINVOICE		USD	52.00	.00
11	NOV TOTALS						.00	468.00*	
25597 P	SENATOR TY MASTERSON	19153	12	12/30/2009 A/P	APINVOICE		USD	52.00	.00
12	DEC TOTALS						.00	52.00*	
25667 P	KANSAS REPUBLICAN PARTY	19164	01	1/08/2010 A/P	APINVOICE		USD	130.00	.00
25667 P	SUNFLOWER ELECTRIC POWER	12555	01	1/08/2010 A/P	APINVOICE		USD	80.75	.00
01	JAN TOTALS						.00	210.75*	
26432 P	DON HINEMAN	19095	06	6/11/2010 A/P	APINVOICE		USD	104.00	.00
26432 P	MILACK TALIA	19355	06	6/11/2010 A/P	APINVOICE		USD	52.00	.00
26432 P	MILE O'NEAL FOR REPRES	18986	06	6/11/2010 A/P	APINVOICE		USD	104.00	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-***-426-40-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						
26432	P DEREK SCHMIDT		19356 06	6/11/2010 A/P	APINVOICE		USD	104.00	.00
26441	P BROWNBACK FOR GOVERNOR		18890 06	6/18/2010 A/P	APINVOICE		USD	260.00	.00
26441	P MITCH HOLMES REPRESENTAT		19122 06	6/18/2010 A/P	APINVOICE		USD	104.00	.00
26441	P DENNIS MCKINNEY		17802 06	6/18/2010 A/P	APINVOICE		USD	260.00	.00
06	JUN TOTALS						.00	988.00*	
26504	P REPRESENTATIVE ROCKY FUN		18451 07	7/02/2010 A/P	APINVOICE		USD	104.00	.00
26504	P REPRESENTATIVE TOM MOXLE		18969 07	7/02/2010 A/P	APINVOICE		USD	104.00	.00
26504	P REPRESENTATIVE MELVIN NE		17814 07	7/02/2010 A/P	APINVOICE		USD	104.00	.00
26504	P REPRESENTATIVE ROB OLSON		17776 07	7/02/2010 A/P	APINVOICE		USD	104.00	.00
26504	P REPRESENTATIVE VERN SWAN		18970 07	7/02/2010 A/P	APINVOICE		USD	104.00	.00
26557	P BILL WOLF FOR HOUSE		17957 07	7/09/2010 A/P	APINVOICE		USD	104.00	.00
	ENDING BALANCE						.00	3,148.75E	
001-02			BUSINESS						
001-02-426			FERC						
001-02-426-40			SUBACCOUNT						
001-02-426-40-00			SUBACCOUNT						
001-02-426-40-00-03			OTHER DED-POLITICAL CONTRIB						
25153	P SENATOR PAT APPLE		17854 09	9/04/2009 A/P	APINVOICE		USD	96.00	.00
25153	P REPRESENTATIVE ROB OLSON		17776 09	9/04/2009 A/P	APINVOICE		USD	48.00	.00
25153	P SENATOR MIKE PETERSEN		17842 09	9/04/2009 A/P	APINVOICE		USD	96.00	.00
25153	P REPRESENTATIVE JOE SEIWE		18475 09	9/04/2009 A/P	APINVOICE		USD	48.00	.00
25153	P REPRESENTATIVE TOM MOXLE		18969 09	9/04/2009 A/P	APINVOICE		USD	48.00	.00
25153	P REPRESENTATIVE VERN SWAN		18970 09	9/04/2009 A/P	APINVOICE		USD	48.00	.00
25209	P REPRESENTATIVE ROCKY FUN		18451 09	9/25/2009 A/P	APINVOICE		USD	48.00	.00
25209	P MILE O'NEAL FOR REPRES		18986 09	9/25/2009 A/P	APINVOICE		USD	72.00	.00
25209	P RAY MERRICK FOR REPRES		18987 09	9/25/2009 A/P	APINVOICE		USD	48.00	.00
25209	P REPRESENTATIVE FORREST K		18443 09	9/25/2009 A/P	APINVOICE		USD	96.00	.00
09	SEP TOTALS						.00	648.00*	
25335	P REPRESENTATIVE ARLEN SIE		19062 10	10/23/2009 A/P	APINVOICE		USD	48.00	.00
25335	P REPRESENTATIVE PAT GEORG		18474 10	10/23/2009 A/P	APINVOICE		USD	48.00	.00
10	OCT TOTALS						.00	96.00*	
25423	P SENATOR BOB MARSHALL		19080 11	11/06/2009 A/P	APINVOICE		USD	48.00	.00
25423	P REPRESENTATIVE MIKE BURG		19081 11	11/06/2009 A/P	APINVOICE		USD	48.00	.00
25423	P KANSAS REPUBLICAN SENATU		16908 11	11/06/2009 A/P	APINVOICE		USD	240.00	.00
25440	P DON HINEMAN		19095 11	11/13/2009 A/P	APINVOICE		USD	48.00	.00
25464	P SENATOR BOB MARSHALL		19080 11	11/20/2009 A/P	APINVOICE		USD	.00	48.00
25476	P MITCH HOLMES FOR STATE		19122 11	11/30/2009 A/P	APINVOICE		USD	48.00	.00
25476	P REPRESENTATIVE CINDY NEI		18441 11	11/30/2009 A/P	APINVOICE		USD	48.00	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-**-426-40-**-**

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK			hours			

11	NOV TOTALS						.00	432.00*	
25597	P SENATOR TY MASTERSON	19153	12 12/30/2009	A/P	APINVOICE		USD	48.00	.00
12	DEC TOTALS						.00	48.00*	
25667	P KANSAS REPUBLICAN PARTY	19164	01 1/08/2010	A/P	APINVOICE		USD	120.00	.00
25667	P SUNFLOWER ELECTRIC POWER	12555	01 1/08/2010	A/P	APINVOICE		USD	74.53	.00
01	JAN TOTALS						.00	194.53*	
26432	P DON HINEMAN	19095	06 6/11/2010	A/P	APINVOICE		USD	96.00	.00
26432	P MILACK TALIA	19355	06 6/11/2010	A/P	APINVOICE		USD	48.00	.00
26432	P MILE O'NEAL FOR REPRES	18986	06 6/11/2010	A/P	APINVOICE		USD	96.00	.00
26432	P DEREK SCHMIDT	19356	06 6/11/2010	A/P	APINVOICE		USD	96.00	.00
26441	P BROWNBACK FOR GOVERNOR	18890	06 6/18/2010	A/P	APINVOICE		USD	240.00	.00
26441	P MITCH HOLMES REPRESENTAT	19122	06 6/18/2010	A/P	APINVOICE		USD	96.00	.00
26441	P DENNIS MCKINNEY	17802	06 6/18/2010	A/P	APINVOICE		USD	240.00	.00
06	JUN TOTALS						.00	912.00*	
26504	P REPRESENTATIVE ROCKY FUN	18451	07 7/02/2010	A/P	APINVOICE		USD	96.00	.00
26504	P REPRESENTATIVE TOM MOXLE	18969	07 7/02/2010	A/P	APINVOICE		USD	96.00	.00
26504	P REPRESENTATIVE MELVIN NE	17814	07 7/02/2010	A/P	APINVOICE		USD	96.00	.00
26504	P REPRESENTATIVE ROB OLSON	17776	07 7/02/2010	A/P	APINVOICE		USD	96.00	.00
26504	P REPRESENTATIVE VERN SWAN	18970	07 7/02/2010	A/P	APINVOICE		USD	96.00	.00
26557	P BILL WOLF FOR HOUSE	17957	07 7/09/2010	A/P	APINVOICE		USD	96.00	.00
26568	P FORREST KNOX FOR HOUSE	18443	07 7/16/2010	A/P	APINVOICE		USD	200.00	.00
07	JUL TOTALS						.00	776.00*	
26724	P BRUCE FOR SENATE	19442	08 8/21/2010	A/P	APINVOICE		USD	200.00	.00
26724	P SLOAN FOR HOUSE	19443	08 8/21/2010	A/P	APINVOICE		USD	200.00	.00
ENDING BALANCE								.00	3,506.53E

COMPANY	TOTALS						.00	6,655.28	

REPORT	TOTALS						.00	6,655.28	

***** END OF REPORT *****

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-***-923-30-***-** LOBBYING

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						
001			COMPANY						
001-01			BUSINESS						
001-01-923			FERC						
001-01-923-30			SUBACCOUNT						
001-01-923-30-00			SUBACCOUNT						
001-01-923-30-00-03			GEN CORP CONSULTANTS-LOBBYING						
25153 P	LARRY BERG CONSULTING	10212	09	9/04/2009 A/P	APINVOICE		USD	153.43	.00
25153 P	LARRY BERG CONSULTING	10212	09	9/04/2009 A/P	APINVOICE		USD	2,500.00	.00
09	SEP TOTALS						.00	2,653.43*	
25249 P	LARRY BERG CONSULTING	10212	10	10/02/2009 A/P	APINVOICE		USD	2,500.00	.00
25299 P	LARRY BERG CONSULTING	10212	10	10/09/2009 A/P	APINVOICE		USD	113.00	.00
10	OCT TOTALS						.00	2,613.00*	
25423 P	LARRY BERG CONSULTING	10212	11	11/06/2009 A/P	APINVOICE		USD	2,500.00	.00
11	NOV TOTALS						.00	2,500.00*	
25538 P	LARRY BERG CONSULTING	10212	12	12/07/2009 A/P	APINVOICE		USD	2,500.00	.00
25538 P	LARRY BERG CONSULTING	10212	12	12/07/2009 A/P	APINVOICE		USD	582.66	.00
25597 P	LARRY BERG CONSULTING	10212	12	12/30/2009 A/P	APINVOICE		USD	2,500.00	.00
12	DEC TOTALS						.00	5,582.66*	
25813 P	LARRY BERG CONSULTING	10212	02	2/05/2010 A/P	APINVOICE		USD	2,500.00	.00
02	FEB TOTALS						.00	2,500.00*	
26018 P	LARRY BERG CONSULTING	10212	03	3/05/2010 A/P	APINVOICE		USD	2,500.00	.00
03	MAR TOTALS						.00	2,500.00*	
26163 P	LARRY BERG CONSULTING	10212	04	4/09/2010 A/P	APINVOICE		USD	2,500.00	.00
04	APR TOTALS						.00	2,500.00*	
26309 P	LARRY BERG CONSULTING	10212	05	5/10/2010 A/P	APINVOICE		USD	2,500.00	.00
26345 P	LARRY BERG CONSULTING	10212	05	5/21/2010 A/P	APINVOICE		USD	213.37	.00
05	MAY TOTALS						.00	2,713.37*	
26404 P	LARRY BERG CONSULTING	10212	06	6/04/2010 A/P	APINVOICE		USD	2,500.00	.00
06	JUN TOTALS						.00	2,500.00*	
26504 P	LARRY BERG CONSULTING	10212	07	7/02/2010 A/P	APINVOICE		USD	2,500.00	.00
07	JUL TOTALS						.00	2,500.00*	

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-**-923-30-**-**

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT	
JNRL NO*	DESCRIPTION					hours				
RESOURCE	WORKORDER	LOCATION	TASK							
26724	P LARRY BERG CONSULTING		10212 08 8/21/2010	A/P	APINVOICE		USD	2,500.00	.00	
ENDING BALANCE								.00	31,062.46E	
001-02	BUSINESS									
001-02-923	FERC									
001-02-923-30	SUBACCOUNT									
001-02-923-30-00	SUBACCOUNT									
001-02-923-30-00-03	GEN CORP CONSULTANTS-LOBBYING									
25153	P LARRY BERG CONSULTING		10212 09 9/04/2009	A/P	APINVOICE		USD	141.62	.00	
25153	P LARRY BERG CONSULTING		10212 09 9/04/2009	A/P	APINVOICE		USD	2,500.00	.00	
09	SEP TOTALS								.00	2,641.62*
25249	P LARRY BERG CONSULTING		10212 10 10/02/2009	A/P	APINVOICE		USD	2,500.00	.00	
25299	P LARRY BERG CONSULTING		10212 10 10/09/2009	A/P	APINVOICE		USD	104.31	.00	
10	OCT TOTALS								.00	2,604.31*
25423	P LARRY BERG CONSULTING		10212 11 11/06/2009	A/P	APINVOICE		USD	2,500.00	.00	
11	NOV TOTALS								.00	2,500.00*
25538	P LARRY BERG CONSULTING		10212 12 12/07/2009	A/P	APINVOICE		USD	2,500.00	.00	
25538	P LARRY BERG CONSULTING		10212 12 12/07/2009	A/P	APINVOICE		USD	537.84	.00	
25597	P LARRY BERG CONSULTING		10212 12 12/30/2009	A/P	APINVOICE		USD	2,500.00	.00	
12	DEC TOTALS								.00	5,537.84*
25813	P LARRY BERG CONSULTING		10212 02 2/05/2010	A/P	APINVOICE		USD	2,500.00	.00	
02	FEB TOTALS								.00	2,500.00*
26018	P LARRY BERG CONSULTING		10212 03 3/05/2010	A/P	APINVOICE		USD	2,500.00	.00	
03	MAR TOTALS								.00	2,500.00*
26163	P LARRY BERG CONSULTING		10212 04 4/09/2010	A/P	APINVOICE		USD	2,500.00	.00	
04	APR TOTALS								.00	2,500.00*
26309	P LARRY BERG CONSULTING		10212 05 5/10/2010	A/P	APINVOICE		USD	2,500.00	.00	
26345	P LARRY BERG CONSULTING		10212 05 5/21/2010	A/P	APINVOICE		USD	196.95	.00	
05	MAY TOTALS								.00	2,696.95*
26404	P LARRY BERG CONSULTING		10212 06 6/04/2010	A/P	APINVOICE		USD	2,500.00	.00	
06	JUN TOTALS								.00	2,500.00*
26504	P LARRY BERG CONSULTING		10212 07 7/02/2010	A/P	APINVOICE		USD	2,500.00	.00	
07	JUL TOTALS								.00	2,500.00*

XGLGAN XGLTAN70 MONETARY ACCOUNTS
2/26/2011 10:13:44 NORMAL ACCOUNT SEQUENCE
COMPANY 001

S E L E C T I V E G / L L J E R
PERIOD ENDING 9/30/2009
MIDWEST ENERGY, INC.

Acct YR/PD 1: 2009 9
Acct Yr/Pd 2: 2010 8

PAGE 3
CURRENCY USD

COM-BU-FER-SU-SU-CC
SELECTED ACCOUNT NO 001-***-923-30-****

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC				PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT	
JNRL NO*	DESCRIPTION	LOCATION	TASK					hours				
26724	P LARRY BERG CONSULTING			10212	08	8/21/2010	A/P		USD	2,500.00	.00	
ENDING BALANCE										.00	30,980.72E	
COMPANY TOTALS										.00	62,043.18	
REPORT TOTALS										.00	62,043.18	

***** END OF REPORT *****

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 39
Docket Number: 11-MDWE-____-RTS
Date Requested: Prior to General Rate Case filing
Date Information Needed: General Rate Case filling Date

Please Provided the Following

Please provide information from the AGA/EEI (or any similar organization) showing the percentage of dues that is classified as legislative advocacy.

Response

Response by Tom Meis.

Kansas Electric Cooperative (KEC) – Approximately 17% of the total KEC dues assessment is for lobbying.

Midwest Energy Association (MEA) – No portion of MEA dues are used for lobbying.

Kansas Chamber of Commerce & Industry (KCCI) – Approximately 25% of the total KCCI dues are for lobbying.

National Rural Electric Cooperative Association (NRECA) – Approximately 30% of the total NRECA dues are for lobbying.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request

Signed: Tom S. Meis

Date: 3/13/11

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 40
Docket Number: 11-MDWE-____-RTS
Date Requested: Prior to General Rate Case filing
Date Information Needed: General Rate Case filling Date

Please Provided the Following

A listing of all advertising incurred by the Applicant during the test year to include; the date paid, amount, payee, brief description of the advertising, account and sub-account where the charges were recorded.

Response

Response by Tom Meis.

See attached.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request

Signed: *Thomas S. Meis*

Date: 3/15/11

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-909-***-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC
 JNRL NO* DESCRIPTION
 RESOURCE WORKORDER LOCATION TASK

PRD DATE SOURCE REFERENCE PROJECT CURRENCY DEBIT AMOUNT CREDIT AMOUNT
 hours

001-01-909		FERC									
001-01-909-00		SUBACCOUNT									
001-01-909-00-00		SUBACCOUNT									
001-01-909-00-00-03		INFORM & INSTRUCT ADVERTISING									
25153	P EAGLE COMMUNITY TV	14965	09	9/04/2009	A/P	APINVOICE	USD	117.00		.00	
25153	P EAGLE RADIO	10800	09	9/04/2009	A/P	APINVOICE	USD	104.00		.00	
25153	P EAGLE RADIO	10800	09	9/04/2009	A/P	APINVOICE	USD	72.49		.00	
25153	P HAYS DAILY NEWS INC.	11182	09	9/04/2009	A/P	APINVOICE	USD	260.00		.00	
25153	P KKAN-KQMA CORP	14890	09	9/04/2009	A/P	APINVOICE	USD	52.00		.00	
25153	P EAGLE RADIO	10800	09	9/04/2009	A/P	APINVOICE	USD	101.73		.00	
25153	P KZRS STAR 107.9 CORP	18131	09	9/04/2009	A/P	APINVOICE	USD	128.18		.00	
25153	P KNNS-AM	14603	09	9/04/2009	A/P	APINVOICE	USD	16.38		.00	
25153	P KSKL-KFLA RADIO INC	16705	09	9/04/2009	A/P	APINVOICE	USD	91.00		.00	
25153	P KSN CORP	17710	09	9/04/2009	A/P	APINVOICE	USD	192.40		.00	
25153	P KSOB 96.7 BOB FM CORP	18130	09	9/04/2009	A/P	APINVOICE	USD	21.84		.00	
25153	P KRQD-FM CORP	18129	09	9/04/2009	A/P	APINVOICE	USD	43.68		.00	
25153	P KWKR	16404	09	9/04/2009	A/P	APINVOICE	USD	91.00		.00	
25153	P KXXX	11601	09	9/04/2009	A/P	APINVOICE	USD	43.68		.00	
25170	P EAGLE RADIO INC	10798	09	9/11/2009	A/P	APINVOICE	USD	575.24		.00	
25170	P KLOE/KKCI	11552	09	9/11/2009	A/P	APINVOICE	USD	80.60		.00	
25170	P KFNF-FM INC	18013	09	9/11/2009	A/P	APINVOICE	USD	45.05		.00	
25170	P MEDIA GENERAL	11600	09	9/11/2009	A/P	APINVOICE	USD	191.88		.00	
09 SEP TOTALS								.00	2,228.15*		
25249	P EAGLE COMMUNITY TV	14965	10	10/02/2009	A/P	APINVOICE	USD	93.60		.00	
25249	P KKAN-KQMA CORP	14890	10	10/02/2009	A/P	APINVOICE	USD	52.00		.00	
25249	P KSN CORP	17710	10	10/02/2009	A/P	APINVOICE	USD	192.40		.00	
25249	P KZRS STAR 107.9 CORP	18131	10	10/02/2009	A/P	APINVOICE	USD	130.26		.00	
25299	P KNNS-AM	14603	10	10/09/2009	A/P	APINVOICE	USD	17.16		.00	
25299	P KRQD-FM CORP	18129	10	10/09/2009	A/P	APINVOICE	USD	45.76		.00	
25299	P KSOB 96.7 BOB FM CORP	18130	10	10/09/2009	A/P	APINVOICE	USD	22.88		.00	
25299	P KXXX	11601	10	10/09/2009	A/P	APINVOICE	USD	45.76		.00	
25299	P EAGLE RADIO	10800	10	10/09/2009	A/P	APINVOICE	USD	104.00		.00	
25299	P EAGLE RADIO	10800	10	10/09/2009	A/P	APINVOICE	USD	72.49		.00	
25299	P EAGLE RADIO	10800	10	10/09/2009	A/P	APINVOICE	USD	101.73		.00	
25299	P KLOE/KKCI	11552	10	10/09/2009	A/P	APINVOICE	USD	78.00		.00	
25299	P KLOE/KKCI	11552	10	10/09/2009	A/P	APINVOICE	USD	78.00		.00	
25299	P KSKL-KFLA RADIO INC	16705	10	10/09/2009	A/P	APINVOICE	USD	91.00		.00	
25299	P KWKR	16404	10	10/09/2009	A/P	APINVOICE	USD	91.00		.00	
25299	P HAYS DAILY NEWS INC.	11182	10	10/09/2009	A/P	APINVOICE	USD	260.00		.00	
25299	P MEDIA GENERAL	11600	10	10/09/2009	A/P	APINVOICE	USD	191.88		.00	
25299	P EAGLE RADIO INC	10798	10	10/09/2009	A/P	APINVOICE	USD	573.38		.00	
25309	P KFNF-FM INC	18013	10	10/16/2009	A/P	APINVOICE	USD	45.05		.00	

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-909-***-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						
25345	P GREAT BEND TRIBUNE		11107 10 10/29/2009	A/P	APINVOICE		USD	63.96	.00
25345	P EAGLE COMMUNITY TV		14965 10 10/29/2009	A/P	APINVOICE		USD	93.60	.00
10 OCT TOTALS							.00	2,443.91*	
25423	P J&D PUBLISHING INC		14649 11 11/06/2009	A/P	APINVOICE		USD	29.33	.00
25423	P EAGLE RADIO		10800 11 11/06/2009	A/P	APINVOICE		USD	101.73	.00
25423	P EAGLE RADIO		10800 11 11/06/2009	A/P	APINVOICE		USD	104.00	.00
25423	P EAGLE RADIO		10800 11 11/06/2009	A/P	APINVOICE		USD	76.75	.00
25423	P HAYS DAILY NEWS INC		11182 11 11/06/2009	A/P	APINVOICE		USD	327.53	.00
25423	P KKAN-KQMA CORP		14890 11 11/06/2009	A/P	APINVOICE		USD	52.00	.00
25423	P KZRS STAR 107.9 CORP		18131 11 11/06/2009	A/P	APINVOICE		USD	130.26	.00
25423	P THE LEOTI STANDARD		11648 11 11/06/2009	A/P	APINVOICE		USD	21.45	.00
25423	P KNNS-AM		14603 11 11/06/2009	A/P	APINVOICE		USD	17.16	.00
25423	P KRDO-FM CORP		18129 11 11/06/2009	A/P	APINVOICE		USD	45.76	.00
25423	P KSOB 96.7 BOB FM CORP		18130 11 11/06/2009	A/P	APINVOICE		USD	22.88	.00
25423	P KXXX		11601 11 11/06/2009	A/P	APINVOICE		USD	45.76	.00
25423	P ELLIS REVIEW CORP		16292 11 11/06/2009	A/P	APINVOICE		USD	18.72	.00
25440	P KLOE/KKCI		11552 11 11/13/2009	A/P	APINVOICE		USD	78.00	.00
25440	P KSKL-KFLA RADIO INC		16705 11 11/13/2009	A/P	APINVOICE		USD	91.00	.00
25440	P KWKR		16404 11 11/13/2009	A/P	APINVOICE		USD	91.00	.00
25440	P THE SCOTT COUNTY RECORD		12368 11 11/13/2009	A/P	APINVOICE		USD	24.96	.00
25440	P TERRITORIAL MAGAZINE		12593 11 11/13/2009	A/P	APINVOICE		USD	102.70	.00
25440	P MEDIA GENERAL		11600 11 11/13/2009	A/P	APINVOICE		USD	191.88	.00
25440	P KSN CORP		17710 11 11/13/2009	A/P	APINVOICE		USD	192.40	.00
11 NOV TOTALS							.00	1,765.27*	
25538	P KSN CORP		17710 12 12/07/2009	A/P	APINVOICE		USD	192.40	.00
25538	P EAGLE COMMUNITY TV		14965 12 12/07/2009	A/P	APINVOICE		USD	117.00	.00
25557	P HAYS DAILY NEWS INC		11182 12 12/11/2009	A/P	APINVOICE		USD	260.00	.00
25557	P MEDIA GENERAL		11600 12 12/11/2009	A/P	APINVOICE		USD	191.88	.00
12 DEC TOTALS							.00	761.28*	
25667	P EAGLE COMMUNITY TV		14965 01 1/08/2010	A/P	APINVOICE		USD	93.60	.00
25667	P HAYS DAILY NEWS INC		11182 01 1/08/2010	A/P	APINVOICE		USD	260.00	.00
25667	P CONSOLIDATED PRINTING &		10616 01 1/08/2010	A/P	APINVOICE		USD	75.50	.00
25692	P MEDIA GENERAL		11600 01 1/15/2010	A/P	APINVOICE		USD	191.88	.00
25708	P KSN CORP		17710 01 1/28/2010	A/P	APINVOICE		USD	192.40	.00
01 JAN TOTALS							.00	813.38*	
25813	P HAYS DAILY NEWS INC		11182 02 2/05/2010	A/P	APINVOICE		USD	260.00	.00
25813	P THE ELLSWORTH REPORTER		10846 02 2/05/2010	A/P	APINVOICE		USD	72.75	.00
25813	P EAGLE COMMUNITY TV		14965 02 2/05/2010	A/P	APINVOICE		USD	97.50	.00
25813	P EAGLE COMMUNITY TV		14965 02 2/05/2010	A/P	APINVOICE		USD	117.00	.00
25878	P MEDIA GENERAL		11600 02 2/15/2010	A/P	APINVOICE		USD	191.88	.00
25878	P KSN CORP		17710 02 2/15/2010	A/P	APINVOICE		USD	192.40	.00
02 FEB TOTALS							.00	931.53*	

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-909-***-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK			hours			
26018	P HAYS DAILY NEWS INC	11182	03	3/05/2010	A/P	APINVOICE	USD	260.00	.00
26018	P KSN CORP	17710	03	3/05/2010	A/P	APINVOICE	USD	192.40	.00
26018	P EAGLE COMMUNITY TV	14965	03	3/05/2010	A/P	APINVOICE	USD	93.60	.00
26045	P MEDIA GENERAL	11600	03	3/15/2010	A/P	APINVOICE	USD	191.88	.00
26045	P TERRITORIAL MAGAZINE	12593	03	3/15/2010	A/P	APINVOICE	USD	102.70	.00
03	MAR TOTALS						.00	840.58*	
26163	P EAGLE COMMUNITY TV	14965	04	4/09/2010	A/P	APINVOICE	USD	93.60	.00
26163	P KSN CORP	17710	04	4/09/2010	A/P	APINVOICE	USD	192.40	.00
26163	P HAYS DAILY NEWS INC	11182	04	4/09/2010	A/P	APINVOICE	USD	572.00	.00
26163	P MEDIA GENERAL	11600	04	4/09/2010	A/P	APINVOICE	USD	191.88	.00
04	APR TOTALS						.00	1,049.88*	
26309	P EAGLE COMMUNITY TV	14965	05	5/10/2010	A/P	APINVOICE	USD	93.60	.00
26309	P HAYS DAILY NEWS INC	11182	05	5/10/2010	A/P	APINVOICE	USD	260.00	.00
26345	P KSN CORP	17710	05	5/21/2010	A/P	APINVOICE	USD	188.50	.00
26345	P MEDIA GENERAL	11600	05	5/21/2010	A/P	APINVOICE	USD	191.88	.00
26354	P TERRITORIAL MAGAZINE	12593	05	5/27/2010	A/P	APINVOICE	USD	102.70	.00
05	MAY TOTALS						.00	836.68*	
26404	P KSN CORP	17710	06	6/04/2010	A/P	APINVOICE	USD	205.40	.00
26404	P HAYS DAILY NEWS INC	11182	06	6/04/2010	A/P	APINVOICE	USD	260.00	.00
26432	P EAGLE COMMUNITY TV	14965	06	6/11/2010	A/P	APINVOICE	USD	117.00	.00
26432	P MEDIA GENERAL	11600	06	6/11/2010	A/P	APINVOICE	USD	191.88	.00
06	JUN TOTALS						.00	774.28*	
26504	P EAGLE COMMUNITY TV	14965	07	7/02/2010	A/P	APINVOICE	USD	93.60	.00
26504	P HAYS DAILY NEWS INC	11182	07	7/02/2010	A/P	APINVOICE	USD	260.00	.00
26568	P MEDIA GENERAL	11600	07	7/16/2010	A/P	APINVOICE	USD	191.88	.00
26568	P FHSU	10922	07	7/16/2010	A/P	APINVOICE	USD	780.00	.00
26568	P KSN CORP	17710	07	7/16/2010	A/P	APINVOICE	USD	192.40	.00
07	JUL TOTALS						.00	1,517.88*	
26687	P EAGLE COMMUNITY TV	14965	08	8/13/2010	A/P	APINVOICE	USD	24.70	.00
26687	P EAGLE COMMUNITY TV	14965	08	8/13/2010	A/P	APINVOICE	USD	93.60	.00
26687	P HAYS DAILY NEWS INC	11182	08	8/13/2010	A/P	APINVOICE	USD	408.20	.00
26687	P KSN CORP	17710	08	8/13/2010	A/P	APINVOICE	USD	192.40	.00
26687	P MEDIA GENERAL	11600	08	8/13/2010	A/P	APINVOICE	USD	176.28	.00
26687	P NORTHWESTERN PRINTERS	11947	08	8/13/2010	A/P	APINVOICE	USD	1,975.61	.00
26687	P TERRITORIAL MAGAZINE	12593	08	8/13/2010	A/P	APINVOICE	USD	102.70	.00
	ENDING BALANCE						.00	16,936.31E	
001-01-909-00-00-07	INFORM & INSTRUCT ADVERTISING								
25440	P RAE KIRBY	19058	11	11/13/2009	A/P	APINVOICE	USD	350.00	.00
25440	P APOGEE INTERACTIVE INC	18813	11	11/13/2009	A/P	APINVOICE	USD	3,875.00	.00
25440	P APOGEE INTERACTIVE INC	18813	11	11/13/2009	A/P	APINVOICE	USD	4,250.00	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-909-****-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC	JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK				hours			

11	NOV	TOTALS						.00	8,475.00*	
	ENDING	BALANCE						.00	8,475.00E	
001-01-909-10					SUBACCOUNT					
001-01-909-10-00					SUBACCOUNT					
001-01-909-10-00-03					CURRENT COMMENTS					
25153	P	CONSOLIDATED PRINTING &	10616	09	9/04/2009	A/P		USD	7,471.71	.00
25153	P	CONSOLIDATED PRINTING &	10616	09	9/04/2009	A/P		USD	1,149.26	.00
09	SEP	TOTALS						.00	8,620.97*	
25299	P	CONSOLIDATED PRINTING &	10616	10	10/09/2009	A/P		USD	1,236.96	.00
25299	P	CONSOLIDATED PRINTING &	10616	10	10/09/2009	A/P		USD	1,606.94	.00
10	OCT	TOTALS						.00	2,843.90*	
25423	P	CONSOLIDATED PRINTING &	10616	11	11/06/2009	A/P		USD	1,183.15	.00
11	NOV	TOTALS						.00	1,183.15*	
25538	P	CONSOLIDATED PRINTING &	10616	12	12/07/2009	A/P		USD	1,119.66	.00
12	DEC	TOTALS						.00	1,119.66*	
25667	P	CONSOLIDATED PRINTING &	10616	01	1/08/2010	A/P		USD	1,133.58	.00
01	JAN	TOTALS						.00	1,133.58*	
25813	P	CONSOLIDATED PRINTING &	10616	02	2/05/2010	A/P		USD	1,138.37	.00
02	FEB	TOTALS						.00	1,138.37*	
26018	P	CONSOLIDATED PRINTING &	10616	03	3/05/2010	A/P		USD	1,150.71	.00
03	MAR	TOTALS						.00	1,150.71*	
26163	P	CONSOLIDATED PRINTING &	10616	04	4/09/2010	A/P		USD	1,151.48	.00
04	APR	TOTALS						.00	1,151.48*	
26345	P	CONSOLIDATED PRINTING &	10616	05	5/21/2010	A/P		USD	7,716.67	.00
05	MAY	TOTALS						.00	7,716.67*	
26404	P	CONSOLIDATED PRINTING &	10616	06	6/04/2010	A/P		USD	1,248.98	.00
26471	P	CONSOLIDATED PRINTING &	10616	06	6/28/2010	A/P		USD	1,240.79	.00
	ENDING	BALANCE						.00	28,548.26E	

COMPANY	TOTALS							.00	53,959.57	

REPORT	TOTALS							.00	53,959.57	

***** END OF REPORT *****

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-903-***-03

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						

001-01-903			FERC						
001-01-903-00			SUBACCOUNT						
001-01-903-00-00			SUBACCOUNT						
001-01-903-00-00-03			CUST RECORDS & COLLECT EXP						
25153 P	EAGLE COMMUNITY TV		14965 09	9/04/2009 A/P	APINVOICE		USD	117.00	.00
25153 P	EAGLE RADIO		10800 09	9/04/2009 A/P	APINVOICE		USD	104.00	.00
25153 P	EAGLE RADIO		10800 09	9/04/2009 A/P	APINVOICE		USD	72.49	.00
25153 P	KKAN-KQMA CORP		14890 09	9/04/2009 A/P	APINVOICE		USD	52.00	.00
25153 P	EAGLE RADIO		10800 09	9/04/2009 A/P	APINVOICE		USD	101.73	.00
25153 P	KZRS STAR 107.9 CORP		18131 09	9/04/2009 A/P	APINVOICE		USD	128.18	.00
25153 P	KNNS-AM		14603 09	9/04/2009 A/P	APINVOICE		USD	16.38	.00
25153 P	KSKL-KFLA RADIO INC		16705 09	9/04/2009 A/P	APINVOICE		USD	91.00	.00
25153 P	KSN CORP		17710 09	9/04/2009 A/P	APINVOICE		USD	192.40	.00
25153 P	KSOB 96.7 BOB FM CORP		18130 09	9/04/2009 A/P	APINVOICE		USD	21.84	.00
25153 P	KRDQ-FM CORP		18129 09	9/04/2009 A/P	APINVOICE		USD	43.68	.00
25153 P	KWKR		16404 09	9/04/2009 A/P	APINVOICE		USD	91.00	.00
25153 P	KXXX		11601 09	9/04/2009 A/P	APINVOICE		USD	43.68	.00
25170 P	EAGLE RADIO INC		10798 09	9/11/2009 A/P	APINVOICE		USD	575.24	.00
25170 P	KLOE/KKCI		11552 09	9/11/2009 A/P	APINVOICE		USD	80.60	.00
25170 P	KFNF-FM INC		18013 09	9/11/2009 A/P	APINVOICE		USD	45.05	.00
25170 P	MEDIA GENERAL		11600 09	9/11/2009 A/P	APINVOICE		USD	191.88	.00
09 SEP TOTALS							.00	1,968.15*	
25249 P	EAGLE COMMUNITY TV		14965 10	10/02/2009 A/P	APINVOICE		USD	93.60	.00
25249 P	KKAN-KQMA CORP		14890 10	10/02/2009 A/P	APINVOICE		USD	52.00	.00
25249 P	KSN CORP		17710 10	10/02/2009 A/P	APINVOICE		USD	192.40	.00
25249 P	KZRS STAR 107.9 CORP		18131 10	10/02/2009 A/P	APINVOICE		USD	130.26	.00
25299 P	KNNS-AM		14603 10	10/09/2009 A/P	APINVOICE		USD	17.16	.00
25299 P	KRDQ-FM CORP		18129 10	10/09/2009 A/P	APINVOICE		USD	45.76	.00
25299 P	KSOB 96.7 BOB FM CORP		18130 10	10/09/2009 A/P	APINVOICE		USD	22.88	.00
25299 P	KXXX		11601 10	10/09/2009 A/P	APINVOICE		USD	45.76	.00
25299 P	EAGLE RADIO		10800 10	10/09/2009 A/P	APINVOICE		USD	104.00	.00
25299 P	EAGLE RADIO		10800 10	10/09/2009 A/P	APINVOICE		USD	72.49	.00
25299 P	EAGLE RADIO		10800 10	10/09/2009 A/P	APINVOICE		USD	101.73	.00
25299 P	KSKL-KFLA RADIO INC		16705 10	10/09/2009 A/P	APINVOICE		USD	91.00	.00
25299 P	KWKR		16404 10	10/09/2009 A/P	APINVOICE		USD	91.00	.00
25299 P	MEDIA GENERAL		11600 10	10/09/2009 A/P	APINVOICE		USD	191.88	.00
25299 P	EAGLE RADIO INC		10798 10	10/09/2009 A/P	APINVOICE		USD	573.38	.00
25309 P	KFNF-FM INC		18013 10	10/16/2009 A/P	APINVOICE		USD	45.05	.00
25345 P	EAGLE COMMUNITY TV		14965 10	10/29/2009 A/P	APINVOICE		USD	93.60	.00
10 OCT TOTALS							.00	1,963.95*	
25423 P	KKAN-KQMA CORP		14890 11	11/06/2009 A/P	APINVOICE		USD	52.00	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-903-***-03

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						
25440	P TERRITORIAL MAGAZINE		12593 11 11/13/2009	A/P	APINVOICE		USD	102.70	.00
25440	P MEDIA GENERAL		11600 11 11/13/2009	A/P	APINVOICE		USD	191.88	.00
25440	P KSN CORP		17710 11 11/13/2009	A/P	APINVOICE		USD	192.40	.00
11 NOV TOTALS							.00	538.98*	
25538	P KSN CORP		17710 12 12/07/2009	A/P	APINVOICE		USD	192.40	.00
25538	P EAGLE COMMUNITY TV		14965 12 12/07/2009	A/P	APINVOICE		USD	117.00	.00
25557	P MEDIA GENERAL		11600 12 12/11/2009	A/P	APINVOICE		USD	191.88	.00
12 DEC TOTALS							.00	501.28*	
25667	P EAGLE COMMUNITY TV		14965 01 1/08/2010	A/P	APINVOICE		USD	93.60	.00
25692	P MEDIA GENERAL		11600 01 1/15/2010	A/P	APINVOICE		USD	191.88	.00
25708	P KSN CORP		17710 01 1/28/2010	A/P	APINVOICE		USD	192.40	.00
01 JAN TOTALS							.00	477.88*	
25813	P NORTHWESTERN PRINTERS		11947 02 2/05/2010	A/P	APINVOICE		USD	2,372.85	.00
25813	P EAGLE COMMUNITY TV		14965 02 2/05/2010	A/P	APINVOICE		USD	97.50	.00
25813	P EAGLE COMMUNITY TV		14965 02 2/05/2010	A/P	APINVOICE		USD	117.00	.00
25878	P MEDIA GENERAL		11600 02 2/15/2010	A/P	APINVOICE		USD	191.88	.00
25878	P KSN CORP		17710 02 2/15/2010	A/P	APINVOICE		USD	192.40	.00
02 FEB TOTALS							.00	2,971.63*	
26018	P KSN CORP		17710 03 3/05/2010	A/P	APINVOICE		USD	192.40	.00
26018	P NORTHWESTERN PRINTERS		11947 03 3/05/2010	A/P	APINVOICE		USD	34.07	.00
26018	P EAGLE COMMUNITY TV		14965 03 3/05/2010	A/P	APINVOICE		USD	93.60	.00
26045	P MEDIA GENERAL		11600 03 3/15/2010	A/P	APINVOICE		USD	191.88	.00
26045	P TERRITORIAL MAGAZINE		12593 03 3/15/2010	A/P	APINVOICE		USD	102.70	.00
26080	P FHSU		10925 03 3/26/2010	A/P	APINVOICE		USD	36.40	.00
03 MAR TOTALS							.00	651.05*	
26163	P EAGLE COMMUNITY TV		14965 04 4/09/2010	A/P	APINVOICE		USD	93.60	.00
26163	P EAGLE COMMUNITY TV		14965 04 4/09/2010	A/P	APINVOICE		USD	86.40	.00
26163	P KSN CORP		17710 04 4/09/2010	A/P	APINVOICE		USD	192.40	.00
26163	P MEDIA GENERAL		11600 04 4/09/2010	A/P	APINVOICE		USD	191.88	.00
04 APR TOTALS							.00	564.28*	
26309	P EAGLE COMMUNITY TV		14965 05 5/10/2010	A/P	APINVOICE		USD	93.60	.00
26345	P KSN CORP		17710 05 5/21/2010	A/P	APINVOICE		USD	188.50	.00
26345	P MEDIA GENERAL		11600 05 5/21/2010	A/P	APINVOICE		USD	191.88	.00
26354	P TERRITORIAL MAGAZINE		12593 05 5/27/2010	A/P	APINVOICE		USD	102.70	.00
05 MAY TOTALS							.00	576.68*	
26404	P KSN CORP		17710 06 6/04/2010	A/P	APINVOICE		USD	205.40	.00
26432	P EAGLE COMMUNITY TV		14965 06 6/11/2010	A/P	APINVOICE		USD	117.00	.00
26432	P MEDIA GENERAL		11600 06 6/11/2010	A/P	APINVOICE		USD	191.88	.00
06 JUN TOTALS							.00	514.28*	

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-903-***-03

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK			hours			
26504	P EAGLE COMMUNITY TV	14965	07 7/02/2010	A/P	APINVOICE		USD	93.60	.00
26568	P MEDIA GENERAL	11600	07 7/16/2010	A/P	APINVOICE		USD	191.88	.00
26568	P FHSU	10922	07 7/16/2010	A/P	APINVOICE		USD	780.00	.00
26568	P KSN CORP	17710	07 7/16/2010	A/P	APINVOICE		USD	192.40	.00
07 JUL TOTALS							.00	1,257.88*	
26687	P EAGLE COMMUNITY TV	14965	08 8/13/2010	A/P	APINVOICE		USD	24.70	.00
26687	P EAGLE COMMUNITY TV	14965	08 8/13/2010	A/P	APINVOICE		USD	93.60	.00
26687	P KSN CORP	17710	08 8/13/2010	A/P	APINVOICE		USD	192.40	.00
26687	P MEDIA GENERAL	11600	08 8/13/2010	A/P	APINVOICE		USD	176.28	.00
26687	P TERRITORIAL MAGAZINE	12593	08 8/13/2010	A/P	APINVOICE		USD	102.70	.00
ENDING BALANCE							.00	12,575.72E	
COMPANY TOTALS							.00	12,575.72	
REPORT TOTALS							.00	12,575.72	

***** END OF REPORT *****

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-***-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC

JNRL NO* DESCRIPTION PRD DATE SOURCE REFERENCE PROJECT CURRENCY DEBIT AMOUNT CREDIT AMOUNT
 RESOURCE WORKORDER LOCATION TASK hours

001-01-930-10 SUBACCOUNT

001-01-930-10-00 SUBACCOUNT

001-01-930-10-00-03 GENERAL ADVERTISING EXP

RESOURCE	WORKORDER	LOCATION	TASK	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
25153	P	J&D PUBLISHING INC	14649	09	9/04/2009	A/P	APINVOICE		USD	10.40	.00
25153	P	HAYS AREA CHAMBER OF COM	10413	09	9/04/2009	A/P	APINVOICE		USD	6.76	.00
25153	P	HAYS DAILY NEWS INC.	11182	09	9/04/2009	A/P	APINVOICE		USD	18.20	.00
25153	P	HAYS DAILY NEWS INC.	11182	09	9/04/2009	A/P	APINVOICE		USD	101.40	.00
25153	P	RADIO KANSAS	18274	09	9/04/2009	A/P	APINVOICE		USD	104.00	.00
25153	P	CONSOLIDATED PRINTING &	10616	09	9/04/2009	A/P	APINVOICE		USD	810.93	.00
25153	P	HAYS AREA CHAMBER OF COM	10413	09	9/04/2009	A/P	APINVOICE		USD	499.20	.00
25153	P	HIGH PLAINS PUBLIC RADIO	15893	09	9/04/2009	A/P	APINVOICE		USD	137.28	.00
25153	P	NORTHWESTERN PRINTERS	11947	09	9/04/2009	A/P	APINVOICE		USD	230.91	.00
25153	P	NORTHWESTERN PRINTERS	11947	09	9/04/2009	A/P	APINVOICE		USD	184.56	.00
25153	P	NORTHWESTERN PRINTERS	11947	09	9/04/2009	A/P	APINVOICE		USD	55.36	.00
25209	P	OK ADVERTISING	13772	09	9/25/2009	A/P	APINVOICE		USD	78.00	.00
25218	P	ELLSWORTH CO CONSERVATIO	19015	09	9/29/2009	A/P	APINVOICE		USD	52.00	.00
25218	P	RAMADA - HAYS	19016	09	9/29/2009	A/P	APINVOICE		USD	140.23	.00
09 SEP TOTALS										.00	2,429.23*

25249	P	GREAT BEND TRIBUNE	11107	10	10/02/2009	A/P	APINVOICE		USD	26.00	.00
25249	P	J&D PUBLISHING INC	14649	10	10/02/2009	A/P	APINVOICE		USD	10.40	.00
25249	P	HIGH PLAINS PUBLIC RADIO	15893	10	10/02/2009	A/P	APINVOICE		USD	137.28	.00
25249	P	THE ELLSWORTH REPORTER	10846	10	10/02/2009	A/P	APINVOICE		USD	42.61	.00
25249	P	RADIO KANSAS	18274	10	10/02/2009	A/P	APINVOICE		USD	104.00	.00
25299	P	STAR COMMUNICATION CORP	17765	10	10/09/2009	A/P	APINVOICE		USD	353.18	.00
25299	P	NORTHWESTERN PRINTERS	11947	10	10/09/2009	A/P	APINVOICE		USD	95.48	.00
25299	P	NORTHWESTERN PRINTERS	11947	10	10/09/2009	A/P	APINVOICE		USD	29.86	.00
25299	P	NORTHWESTERN PRINTERS	11947	10	10/09/2009	A/P	APINVOICE		USD	125.39	.00
25299	P	NORTHWESTERN PRINTERS	11947	10	10/09/2009	A/P	APINVOICE		USD	91.95	.00
25299	P	HAYS DAILY NEWS INC.	11182	10	10/09/2009	A/P	APINVOICE		USD	18.20	.00
25299	P	GREAT BEND TRIBUNE	11107	10	10/09/2009	A/P	APINVOICE		USD	223.86	.00
25299	P	AT&T ADVERTISING & PUBLI	18461	10	10/09/2009	A/P	APINVOICE		USD	199.68	.00
25309	P	GREAT BEND TRIBUNE	11107	10	10/16/2009	A/P	APINVOICE		USD	223.86	.00
25335	P	GREAT BEND TRIBUNE	11107	10	10/23/2009	A/P	APINVOICE		USD	223.86	.00
25335	P	YELLOW BOOK USA - WEST C	18005	10	10/23/2009	A/P	APINVOICE		USD	638.04	.00
25345	P	GREAT BEND TRIBUNE	11107	10	10/29/2009	A/P	APINVOICE		USD	26.00	.00
10 OCT TOTALS										.00	2,569.65*

25423	P	THE DIGHTON HERALD	10723	11	11/06/2009	A/P	APINVOICE		USD	187.20	.00
25423	P	J&D PUBLISHING INC	14649	11	11/06/2009	A/P	APINVOICE		USD	91.21	.00
25423	P	SUNFLOWER ELECTRIC POWER	12555	11	11/06/2009	A/P	APINVOICE		USD	124.47	.00
25423	P	EAGLE RADIO	10800	11	11/06/2009	A/P	APINVOICE		USD	101.73	.00
25423	P	EAGLE RADIO	10800	11	11/06/2009	A/P	APINVOICE		USD	104.00	.00
25423	P	EAGLE RADIO	10800	11	11/06/2009	A/P	APINVOICE		USD	76.75	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-***-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK			hours			
25423	P THE ELLSWORTH REPORTER		10846	11 11/06/2009	A/P	APINVOICE	USD	52.42	.00
25423	P HAYS DAILY NEWS INC		11182	11 11/06/2009	A/P	APINVOICE	USD	828.56	.00
25423	P KZRS STAR 107.9 CORP		18131	11 11/06/2009	A/P	APINVOICE	USD	130.26	.00
25423	P PIONEER COMMUNICATIONS		12080	11 11/06/2009	A/P	APINVOICE	USD	179.21	.00
25423	P RADIO KANSAS		18274	11 11/06/2009	A/P	APINVOICE	USD	104.00	.00
25423	P SPANISH YELLOW PAGES SWK		19083	11 11/06/2009	A/P	APINVOICE	USD	180.96	.00
25423	P HIGH PLAINS PUBLIC RADIO		15893	11 11/06/2009	A/P	APINVOICE	USD	137.28	.00
25423	P KNNS-AM		14603	11 11/06/2009	A/P	APINVOICE	USD	17.16	.00
25423	P KRQD-FM CORP		18129	11 11/06/2009	A/P	APINVOICE	USD	45.76	.00
25423	P KSOB 96.7 BOB FM CORP		18130	11 11/06/2009	A/P	APINVOICE	USD	22.88	.00
25423	P KXXX		11601	11 11/06/2009	A/P	APINVOICE	USD	45.76	.00
25423	P NORTHWESTERN PRINTERS		11947	11 11/06/2009	A/P	APINVOICE	USD	104.43	.00
25440	P COLBY FREE PRESS		10567	11 11/13/2009	A/P	APINVOICE	USD	785.20	.00
25440	P KLOE/KKCI		11552	11 11/13/2009	A/P	APINVOICE	USD	78.00	.00
25440	P KSKL-KFLA RADIO INC		16705	11 11/13/2009	A/P	APINVOICE	USD	91.00	.00
25440	P KWKR		16404	11 11/13/2009	A/P	APINVOICE	USD	91.00	.00
25440	P NORTHWESTERN PRINTERS		11947	11 11/13/2009	A/P	APINVOICE	USD	110.40	.00
25440	P THE SCOTT COUNTY RECORD		12368	11 11/13/2009	A/P	APINVOICE	USD	377.52	.00
25440	P NORTHWESTERN PRINTERS		11947	11 11/13/2009	A/P	APINVOICE	USD	168.27	.00
25440	P NORTHWESTERN PRINTERS		11947	11 11/13/2009	A/P	APINVOICE	USD	131.96	.00
25440	P EAGLE RADIO INC		10798	11 11/13/2009	A/P	APINVOICE	USD	1,185.20	.00
25440	P KFNF-FM INC		18013	11 11/13/2009	A/P	APINVOICE	USD	94.38	.00
25476	P GREAT BEND TRIBUNE		11107	11 11/30/2009	A/P	APINVOICE	USD	26.00	.00
11 NOV TOTALS								.00	5,672.97*
25538	P THE DIGHTON HERALD		10723	12 12/07/2009	A/P	APINVOICE	USD	210.08	.00
25538	P THE ELLSWORTH REPORTER		10846	12 12/07/2009	A/P	APINVOICE	USD	66.30	.00
25538	P KKAN-KQMA CORP		14890	12 12/07/2009	A/P	APINVOICE	USD	104.00	.00
25538	P STAR COMMUNICATION CORP		17765	12 12/07/2009	A/P	APINVOICE	USD	213.84	.00
25538	P J&D PUBLISHING INC		14649	12 12/07/2009	A/P	APINVOICE	USD	10.40	.00
25538	P KNNS-AM		14603	12 12/07/2009	A/P	APINVOICE	USD	32.76	.00
25538	P KRQD-FM CORP		18129	12 12/07/2009	A/P	APINVOICE	USD	87.36	.00
25538	P KSOB 96.7 BOB FM CORP		18130	12 12/07/2009	A/P	APINVOICE	USD	43.68	.00
25538	P KXXX		11601	12 12/07/2009	A/P	APINVOICE	USD	87.36	.00
25538	P EAGLE RADIO		10800	12 12/07/2009	A/P	APINVOICE	USD	208.00	.00
25538	P EAGLE RADIO		10800	12 12/07/2009	A/P	APINVOICE	USD	144.98	.00
25538	P KZRS STAR 107.9 CORP		18131	12 12/07/2009	A/P	APINVOICE	USD	256.36	.00
25538	P RADIO KANSAS		18274	12 12/07/2009	A/P	APINVOICE	USD	104.00	.00
25538	P EAGLE RADIO		10800	12 12/07/2009	A/P	APINVOICE	USD	203.45	.00
25538	P KLOE/KKCI		11552	12 12/07/2009	A/P	APINVOICE	USD	156.00	.00
25538	P KSKL-KFLA RADIO INC		16705	12 12/07/2009	A/P	APINVOICE	USD	182.00	.00
25538	P KWKR		16404	12 12/07/2009	A/P	APINVOICE	USD	182.00	.00
25557	P EAGLE RADIO INC		10798	12 12/11/2009	A/P	APINVOICE	USD	1,292.36	.00
25557	P HAYS DAILY NEWS INC		11182	12 12/11/2009	A/P	APINVOICE	USD	18.20	.00
25557	P HIGH PLAINS PUBLIC RADIO		15893	12 12/11/2009	A/P	APINVOICE	USD	131.04	.00
25557	P S&T TELEPHONE COOP ASSN		12309	12 12/11/2009	A/P	APINVOICE	USD	109.20	.00
25557	P AT&T ADVERTISING & PUBLI		18461	12 12/11/2009	A/P	APINVOICE	USD	973.44	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-***

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COM-BU-FER-SU-SU-CC											
JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT		
RESOURCE	WORKORDER	LOCATION	TASK			hours					
25566	P KFNF-FM INC		18013	12	12/18/2009	A/P	APINVOICE	USD	85.80	.00	
12 DEC TOTALS								.00	4,902.61*		
25667	P SMOKY HILLS RESOURCE		18564	01	1/08/2010	A/P	APINVOICE	USD	52.00	.00	
25667	P GREAT BEND TRIBUNE		11107	01	1/08/2010	A/P	APINVOICE	USD	26.00	.00	
25667	P HANSON DIRECTORY		11152	01	1/08/2010	A/P	APINVOICE	USD	57.10	.00	
25667	P KKAN-KQMA CORP		14890	01	1/08/2010	A/P	APINVOICE	USD	104.00	.00	
25667	P EAGLE RADIO		10800	01	1/08/2010	A/P	APINVOICE	USD	208.00	.00	
25667	P EAGLE RADIO		10800	01	1/08/2010	A/P	APINVOICE	USD	153.50	.00	
25667	P HAYS DAILY NEWS INC		11182	01	1/08/2010	A/P	APINVOICE	USD	18.20	.00	
25667	P KZRS STAR 107.9 CORP		18131	01	1/08/2010	A/P	APINVOICE	USD	264.68	.00	
25667	P EAGLE RADIO		10800	01	1/08/2010	A/P	APINVOICE	USD	203.45	.00	
25667	P J&D PUBLISHING INC		14649	01	1/08/2010	A/P	APINVOICE	USD	15.60	.00	
25667	P KSOB 96.7 BOB FM CORP		18130	01	1/08/2010	A/P	APINVOICE	USD	47.84	.00	
25667	P PIONEER COMMUNICATIONS		12080	01	1/08/2010	A/P	APINVOICE	USD	2,449.20	.00	
25667	P RADIO KANSAS		18274	01	1/08/2010	A/P	APINVOICE	USD	104.00	.00	
25667	P KLOE/KKCI		11552	01	1/08/2010	A/P	APINVOICE	USD	70.20	.00	
25667	P KLOE/KKCI		11552	01	1/08/2010	A/P	APINVOICE	USD	26.00	.00	
25667	P KLOE/KKCI		11552	01	1/08/2010	A/P	APINVOICE	USD	80.60	.00	
25667	P KNNS-AM		14603	01	1/08/2010	A/P	APINVOICE	USD	35.88	.00	
25667	P KRDO-FM CORP		18129	01	1/08/2010	A/P	APINVOICE	USD	95.68	.00	
25667	P KSKL-KFLA RADIO INC		16705	01	1/08/2010	A/P	APINVOICE	USD	182.00	.00	
25667	P KWKR		16404	01	1/08/2010	A/P	APINVOICE	USD	182.00	.00	
25667	P KXXX		11601	01	1/08/2010	A/P	APINVOICE	USD	95.68	.00	
25667	P HIGH PLAINS PUBLIC RADIO		15893	01	1/08/2010	A/P	APINVOICE	USD	137.28	.00	
25667	P EAGLE RADIO INC		10798	01	1/08/2010	A/P	APINVOICE	USD	1,171.50	.00	
25692	P KFNF-FM INC		18013	01	1/15/2010	A/P	APINVOICE	USD	94.38	.00	
25700	P GREAT BEND TRIBUNE		11107	01	1/22/2010	A/P	APINVOICE	USD	26.00	.00	
25700	P RADIO KANSAS		18274	01	1/22/2010	A/P	APINVOICE	USD	1,248.00	.00	
01 JAN TOTALS								.00	7,148.77*		
25813	P HAYS AREA CHAMBER OF COM		10413	02	2/05/2010	A/P	APINVOICE	USD	19.24	.00	
25813	P HAYS DAILY NEWS INC		11182	02	2/05/2010	A/P	APINVOICE	USD	18.20	.00	
25813	P J&D PUBLISHING INC		14649	02	2/05/2010	A/P	APINVOICE	USD	10.40	.00	
25813	P KKAN-KQMA CORP		14890	02	2/05/2010	A/P	APINVOICE	USD	104.00	.00	
25813	P NORTHWESTERN PRINTERS		11947	02	2/05/2010	A/P	APINVOICE	USD	250.84	.00	
25813	P NORTHWESTERN PRINTERS		11947	02	2/05/2010	A/P	APINVOICE	USD	230.91	.00	
25813	P EAGLE RADIO		10800	02	2/05/2010	A/P	APINVOICE	USD	208.00	.00	
25813	P EAGLE RADIO		10800	02	2/05/2010	A/P	APINVOICE	USD	144.98	.00	
25813	P EAGLE RADIO		10800	02	2/05/2010	A/P	APINVOICE	USD	176.80	.00	
25813	P HIGH PLAINS PUBLIC RADIO		15893	02	2/05/2010	A/P	APINVOICE	USD	137.28	.00	
25813	P KZRS STAR 107.9 CORP		18131	02	2/05/2010	A/P	APINVOICE	USD	256.36	.00	
25813	P RADIO KANSAS		18274	02	2/05/2010	A/P	APINVOICE	USD	104.00	.00	
25813	P EAGLE RADIO		10800	02	2/05/2010	A/P	APINVOICE	USD	203.45	.00	
25813	P KNNS-AM		14603	02	2/05/2010	A/P	APINVOICE	USD	32.76	.00	
25813	P KSKL-KFLA RADIO INC		16705	02	2/05/2010	A/P	APINVOICE	USD	182.00	.00	
25813	P KSOB 96.7 BOB FM CORP		18130	02	2/05/2010	A/P	APINVOICE	USD	43.68	.00	

COM-BU-FER-SU-SU-CC
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COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK			hours			
25813	P RWKR		16404 02	2/05/2010	A/P	APINVOICE	USD	182.00	.00
25813	P KRQD-FM CORP		18129 02	2/05/2010	A/P	APINVOICE	USD	87.36	.00
25813	P KLOE/KKCI		11552 02	2/05/2010	A/P	APINVOICE	USD	80.60	.00
25813	P KLOE/KKCI		11552 02	2/05/2010	A/P	APINVOICE	USD	54.60	.00
25813	P KXXX		11601 02	2/05/2010	A/P	APINVOICE	USD	87.36	.00
25813	P POST ROCK		19192 02	2/05/2010	A/P	APINVOICE	USD	52.00	.00
25813	P POST ROCK		19192 02	2/05/2010	A/P	APINVOICE	USD	52.00	.00
25878	P NORTHWESTERN PRINTERS		11947 02	2/15/2010	A/P	APINVOICE	USD	965.85	.00
25878	P EAGLE RADIO INC		10798 02	2/15/2010	A/P	APINVOICE	USD	1,125.96	.00
25878	P KFNF-FM INC		18013 02	2/15/2010	A/P	APINVOICE	USD	85.80	.00
25878	P RAWLINS CO SQUARE DEAL		12200 02	2/15/2010	A/P	APINVOICE	USD	32.76	.00
25878	P AT&T ADVERTISING & PUBLI		18461 02	2/15/2010	A/P	APINVOICE	USD	196.56	.00
25878	P CONSOLIDATED PRINTING &		10616 02	2/15/2010	A/P	APINVOICE	USD	1,137.11	.00
25888	P NEXTECH INC		11919 02	2/19/2010	A/P	APINVOICE	USD	2,165.28	.00
25926	P GREAT BEND TRIBUNE		11107 02	2/25/2010	A/P	APINVOICE	USD	26.00	.00
25926	P YELLOW BOOK USA - WEST C		18005 02	2/25/2010	A/P	APINVOICE	USD	1,480.44	.00
02 FEB TOTALS							.00	9,934.58*	
26018	P AT&T ADVERTISING & PUBLI		18461 03	3/05/2010	A/P	APINVOICE	USD	305.76	.00
26018	P HAYS AREA CHAMBER OF COM		10413 03	3/05/2010	A/P	APINVOICE	USD	78.00	.00
26018	P THE ELLSWORTH REPORTER		10846 03	3/05/2010	A/P	APINVOICE	USD	12.97	.00
26018	P J&D PUBLISHING INC		14649 03	3/05/2010	A/P	APINVOICE	USD	10.40	.00
26018	P KKAN-KQMA CORP		14890 03	3/05/2010	A/P	APINVOICE	USD	104.00	.00
26018	P KZRS STAR 107.9 CORP		18131 03	3/05/2010	A/P	APINVOICE	USD	252.20	.00
26018	P RADIO KANSAS		18274 03	3/05/2010	A/P	APINVOICE	USD	104.00	.00
26018	P HAYS DAILY NEWS INC		11182 03	3/05/2010	A/P	APINVOICE	USD	18.20	.00
26018	P EAGLE RADIO		10800 03	3/05/2010	A/P	APINVOICE	USD	203.45	.00
26018	P EAGLE RADIO		10800 03	3/05/2010	A/P	APINVOICE	USD	208.00	.00
26018	P EAGLE RADIO		10800 03	3/05/2010	A/P	APINVOICE	USD	136.45	.00
26018	P HIGH PLAINS PUBLIC RADIO		15893 03	3/05/2010	A/P	APINVOICE	USD	124.80	.00
26018	P KRQD-FM CORP		18129 03	3/05/2010	A/P	APINVOICE	USD	83.20	.00
26018	P KSKL-KFLA RADIO INC		16705 03	3/05/2010	A/P	APINVOICE	USD	182.00	.00
26018	P RWKR		16404 03	3/05/2010	A/P	APINVOICE	USD	182.00	.00
26018	P KXXX		11601 03	3/05/2010	A/P	APINVOICE	USD	83.20	.00
26018	P KNNS-AM		14603 03	3/05/2010	A/P	APINVOICE	USD	31.20	.00
26018	P KSOB 96.7 BOB FM CORP		18130 03	3/05/2010	A/P	APINVOICE	USD	41.60	.00
26018	P NORTHWESTERN PRINTERS		11947 03	3/05/2010	A/P	APINVOICE	USD	190.82	.00
26018	P POST ROCK RADIO LLC CORP		19192 03	3/05/2010	A/P	APINVOICE	USD	158.08	.00
26018	P EAGLE RADIO INC		10798 03	3/05/2010	A/P	APINVOICE	USD	1,050.79	.00
26018	P KLOE/KKCI		11552 03	3/05/2010	A/P	APINVOICE	USD	72.80	.00
26018	P KLOE/KKCI		11552 03	3/05/2010	A/P	APINVOICE	USD	72.80	.00
26045	P THE HERITAGE COMPANY		11231 03	3/15/2010	A/P	APINVOICE	USD	471.57	.00
26045	P MEDIA GENERAL		11600 03	3/15/2010	A/P	APINVOICE	USD	57.20	.00
26045	P POST ROCK RADIO LLC CORP		19192 03	3/15/2010	A/P	APINVOICE	USD	210.08	.00
26045	P KFNF-FM INC		18013 03	3/15/2010	A/P	APINVOICE	USD	85.80	.00
26053	P THE HERITAGE COMPANY		11231 03	3/19/2010	A/P	APINVOICE	USD	194.43	.00
26053	P THE HERITAGE COMPANY		11231 03	3/19/2010	A/P	APINVOICE	USD	294.30	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-***

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COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER LOCATION TASK					hours			
26053	P THE HERITAGE COMPANY	11231	03	3/19/2010	A/P	APINVOICE	USD	301.93	.00
26080	P THE HERITAGE COMPANY	11231	03	3/26/2010	A/P	APINVOICE	USD	517.02	.00
26089	P J&D PUBLISHING INC	14649	03	3/30/2010	A/P	APINVOICE	USD	10.40	.00
26089	P GREAT BEND TRIBUNE	11107	03	3/30/2010	A/P	APINVOICE	USD	26.00	.00
03 MAR TOTALS							.00	5,875.45*	
26163	P KKAN-KQMA CORP	14890	04	4/09/2010	A/P	APINVOICE	USD	104.00	.00
26163	P EAGLE RADIO	10800	04	4/09/2010	A/P	APINVOICE	USD	208.00	.00
26163	P EAGLE RADIO	10800	04	4/09/2010	A/P	APINVOICE	USD	153.50	.00
26163	P EAGLE RADIO	10800	04	4/09/2010	A/P	APINVOICE	USD	203.45	.00
26163	P HIGH PLAINS PUBLIC RADIO	15893	04	4/09/2010	A/P	APINVOICE	USD	62.40	.00
26163	P HIGH PLAINS PUBLIC RADIO	15893	04	4/09/2010	A/P	APINVOICE	USD	81.12	.00
26163	P KLOE/KKCI	11552	04	4/09/2010	A/P	APINVOICE	USD	80.60	.00
26163	P KLOE/KKCI	11552	04	4/09/2010	A/P	APINVOICE	USD	80.60	.00
26163	P KRDO-FM CORP	18129	04	4/09/2010	A/P	APINVOICE	USD	95.68	.00
26163	P KSKL-KFLA RADIO INC	16705	04	4/09/2010	A/P	APINVOICE	USD	182.00	.00
26163	P KWKR	16404	04	4/09/2010	A/P	APINVOICE	USD	182.00	.00
26163	P KXXX	11601	04	4/09/2010	A/P	APINVOICE	USD	95.68	.00
26163	P KZRS STAR 107.9 CORP	18131	04	4/09/2010	A/P	APINVOICE	USD	264.68	.00
26163	P RADIO KANSAS	18274	04	4/09/2010	A/P	APINVOICE	USD	104.00	.00
26163	P HANSON DIRECTORY	11152	04	4/09/2010	A/P	APINVOICE	USD	48.67	.00
26163	P HAYS DAILY NEWS INC	11182	04	4/09/2010	A/P	APINVOICE	USD	18.20	.00
26163	P KNNS-AM	14603	04	4/09/2010	A/P	APINVOICE	USD	35.88	.00
26163	P KSOB 96.7 BOB FM CORP	18130	04	4/09/2010	A/P	APINVOICE	USD	47.84	.00
26163	P NORTHWESTERN PRINTERS	11947	04	4/09/2010	A/P	APINVOICE	USD	50.72	.00
26163	P EAGLE RADIO INC	10798	04	4/09/2010	A/P	APINVOICE	USD	1,219.77	.00
26163	P POST ROCK RADIO LLC CORP	19192	04	4/09/2010	A/P	APINVOICE	USD	158.08	.00
26163	P POST ROCK RADIO LLC CORP	19192	04	4/09/2010	A/P	APINVOICE	USD	158.08	.00
26175	P THE HERITAGE COMPANY	11231	04	4/16/2010	A/P	APINVOICE	USD	667.53	.00
26175	P KFNF-FM INC	18013	04	4/16/2010	A/P	APINVOICE	USD	98.67	.00
26208	P NORTHWESTERN PRINTERS	11947	04	4/23/2010	A/P	APINVOICE	USD	35.45	.00
26208	P LEOTI RODEO ASSN	18285	04	4/23/2010	A/P	APINVOICE	USD	31.20	.00
26208	P YELLOW BOOK USA - WEST C	18005	04	4/23/2010	A/P	APINVOICE	USD	438.62	.00
26221	P SHERMAN CO CONV & VISITO	16827	04	4/29/2010	A/P	APINVOICE	USD	161.20	.00
04 APR TOTALS							.00	5,067.62*	
26309	P GREAT BEND TRIBUNE	11107	05	5/10/2010	A/P	APINVOICE	USD	104.00	.00
26309	P GREAT BEND TRIBUNE	11107	05	5/10/2010	A/P	APINVOICE	USD	26.00	.00
26309	P J&D PUBLISHING INC	14649	05	5/10/2010	A/P	APINVOICE	USD	10.40	.00
26309	P KKAN-KQMA CORP	14890	05	5/10/2010	A/P	APINVOICE	USD	104.00	.00
26309	P HAYS DAILY NEWS INC	11182	05	5/10/2010	A/P	APINVOICE	USD	18.20	.00
26309	P PIONEER COMMUNICATIONS	12080	05	5/10/2010	A/P	APINVOICE	USD	56.16	.00
26309	P EAGLE RADIO	10800	05	5/10/2010	A/P	APINVOICE	USD	208.00	.00
26309	P EAGLE RADIO	10800	05	5/10/2010	A/P	APINVOICE	USD	149.24	.00
26309	P HANSON DIRECTORY	11152	05	5/10/2010	A/P	APINVOICE	USD	243.05	.00
26309	P EAGLE RADIO	10800	05	5/10/2010	A/P	APINVOICE	USD	203.45	.00
26309	P KLOE/KKCI	11552	05	5/10/2010	A/P	APINVOICE	USD	78.00	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						
26309	P KLOE/KKCI		11552 05	5/10/2010	A/P	APINVOICE	USD	78.00	.00
26309	P KNNS-AM		14603 05	5/10/2010	A/P	APINVOICE	USD	34.32	.00
26309	P KRQ-FM CORP		18129 05	5/10/2010	A/P	APINVOICE	USD	91.52	.00
26309	P KSKL-KFLA RADIO INC		16705 05	5/10/2010	A/P	APINVOICE	USD	182.00	.00
26309	P KSOB 96.7 BOB FM CORP		18130 05	5/10/2010	A/P	APINVOICE	USD	45.76	.00
26309	P KWKR		16404 05	5/10/2010	A/P	APINVOICE	USD	182.00	.00
26309	P KXXX		11601 05	5/10/2010	A/P	APINVOICE	USD	91.52	.00
26309	P KZRS STAR 107.9 CORP		18131 05	5/10/2010	A/P	APINVOICE	USD	260.52	.00
26345	P ABBYVILLE FRONTIER DAYS		16030 05	5/21/2010	A/P	APINVOICE	USD	44.20	.00
26345	P POST ROCK RADIO LLC CORP		19192 05	5/21/2010	A/P	APINVOICE	USD	158.08	.00
26345	P POST ROCK RADIO LLC CORP		19192 05	5/21/2010	A/P	APINVOICE	USD	158.08	.00
26345	P EAGLE RADIO INC		10798 05	5/21/2010	A/P	APINVOICE	USD	1,131.27	.00
26345	P HIGH PLAINS PUBLIC RADIO		15893 05	5/21/2010	A/P	APINVOICE	USD	131.04	.00
26345	P KFNF-FM INC		18013 05	5/21/2010	A/P	APINVOICE	USD	94.38	.00
26345	P PLAINVILLE SADDLE CLUB I		14309 05	5/21/2010	A/P	APINVOICE	USD	72.80	.00
26345	P NORTHWESTERN PRINTERS		11947 05	5/21/2010	A/P	APINVOICE	USD	101.52	.00
26354	P GREAT BEND TRIBUNE		11107 05	5/27/2010	A/P	APINVOICE	USD	26.00	.00
26354	P YELLOW BOOK USA - WEST C		18005 05	5/27/2010	A/P	APINVOICE	USD	357.50	.00
05	MAY TOTALS						USD	4,441.01*	
26404	P POLK CITY DIRECTORIES CO		12095 06	6/04/2010	A/P	APINVOICE	USD	275.60	.00
26404	P KKAN-KQMA CORP		14890 06	6/04/2010	A/P	APINVOICE	USD	104.00	.00
26404	P J&D PUBLISHING INC		14649 06	6/04/2010	A/P	APINVOICE	USD	10.66	.00
26404	P HAYS DAILY NEWS INC		11182 06	6/04/2010	A/P	APINVOICE	USD	18.20	.00
26404	P EAGLE RADIO		10800 06	6/04/2010	A/P	APINVOICE	USD	208.00	.00
26404	P EAGLE RADIO		10800 06	6/04/2010	A/P	APINVOICE	USD	149.24	.00
26404	P EAGLE RADIO		10800 06	6/04/2010	A/P	APINVOICE	USD	203.45	.00
26404	P KNNS-AM		14603 06	6/04/2010	A/P	APINVOICE	USD	32.76	.00
26404	P KSOB 96.7 BOB FM CORP		18130 06	6/04/2010	A/P	APINVOICE	USD	43.68	.00
26404	P KZRS STAR 107.9 CORP		18131 06	6/04/2010	A/P	APINVOICE	USD	256.36	.00
26404	P NORTHWESTERN PRINTERS		11947 06	6/04/2010	A/P	APINVOICE	USD	101.52	.00
26404	P HIGH PLAINS PUBLIC RADIO		15893 06	6/04/2010	A/P	APINVOICE	USD	137.28	.00
26404	P KSKL-KFLA RADIO INC		16705 06	6/04/2010	A/P	APINVOICE	USD	182.00	.00
26404	P KWKR		16404 06	6/04/2010	A/P	APINVOICE	USD	182.00	.00
26432	P KLOE/KKCI		11552 06	6/11/2010	A/P	APINVOICE	USD	80.60	.00
26432	P KLOE/KKCI		11552 06	6/11/2010	A/P	APINVOICE	USD	80.60	.00
26432	P KRQ-FM CORP		18129 06	6/11/2010	A/P	APINVOICE	USD	87.36	.00
26432	P KXXX		11601 06	6/11/2010	A/P	APINVOICE	USD	87.36	.00
26432	P EAGLE RADIO INC		10798 06	6/11/2010	A/P	APINVOICE	USD	1,244.09	.00
26432	P KFNF-FM INC		18013 06	6/11/2010	A/P	APINVOICE	USD	90.09	.00
26432	P POST ROCK RADIO LLC CORP		19192 06	6/11/2010	A/P	APINVOICE	USD	158.08	.00
26432	P POST ROCK RADIO LLC CORP		19192 06	6/11/2010	A/P	APINVOICE	USD	158.08	.00
26432	P PHILLIPSURG RODEO ASSN		11446 06	6/11/2010	A/P	APINVOICE	USD	65.00	.00
26432	P GREAT BEND TRIBUNE		11107 06	6/11/2010	A/P	APINVOICE	USD	26.00	.00
26432	P PHILLIPS COUNTY REVIEW		12071 06	6/11/2010	A/P	APINVOICE	USD	42.12	.00
26471	P NORTHWESTERN PRINTERS		11947 06	6/28/2010	A/P	APINVOICE	USD	30.06	.00
26474	P THE ADVOCATE OF PHILLIPS		14448 06	6/29/2010	A/P	APINVOICE	USD	48.62	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-****

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COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER LOCATION TASK					hours			
26474	P NORTHWESTERN PRINTERS	11947	06	6/29/2010	A/P	APINVOICE	USD	.00	15.23
26474	P J&D PUBLISHING INC	14649	06	6/29/2010	A/P	APINVOICE	USD	10.66	.00
06	JUN TOTALS						.00	4,098.24*	
26504	P EAGLE COMMUNITY TV	14965	07	7/02/2010	A/P	APINVOICE	USD	49.40	.00
26504	P HAYS DAILY NEWS INC	11182	07	7/02/2010	A/P	APINVOICE	USD	18.20	.00
26504	P HIGH PLAINS PUBLIC RADIO	15893	07	7/02/2010	A/P	APINVOICE	USD	137.28	.00
26504	P KKAN-KQMA CORP	14890	07	7/02/2010	A/P	APINVOICE	USD	104.00	.00
26504	P KLOE/KKCI	11552	07	7/02/2010	A/P	APINVOICE	USD	78.00	.00
26504	P KLOE/KKCI	11552	07	7/02/2010	A/P	APINVOICE	USD	78.00	.00
26504	P KNNS-AM	14603	07	7/02/2010	A/P	APINVOICE	USD	34.32	.00
26504	P KRQD-FM CORP	18129	07	7/02/2010	A/P	APINVOICE	USD	91.52	.00
26504	P KSOB 96.7 BOB FM CORP	18130	07	7/02/2010	A/P	APINVOICE	USD	45.76	.00
26504	P KXXX	11601	07	7/02/2010	A/P	APINVOICE	USD	91.52	.00
26504	P KZRS STAR 107.9 CORP	18131	07	7/02/2010	A/P	APINVOICE	USD	260.52	.00
26557	P EAGLE RADIO	10800	07	7/09/2010	A/P	APINVOICE	USD	203.45	.00
26557	P EAGLE RADIO	10800	07	7/09/2010	A/P	APINVOICE	USD	208.00	.00
26557	P EAGLE RADIO	10800	07	7/09/2010	A/P	APINVOICE	USD	144.98	.00
26557	P THE ELLSWORTH REPORTER	10846	07	7/09/2010	A/P	APINVOICE	USD	46.77	.00
26557	P KSKL-KFLA RADIO INC	16705	07	7/09/2010	A/P	APINVOICE	USD	182.00	.00
26557	P KWKR	16404	07	7/09/2010	A/P	APINVOICE	USD	182.00	.00
26568	P EAGLE RADIO INC	10798	07	7/16/2010	A/P	APINVOICE	USD	1,131.26	.00
26568	P ELLIS REVIEW CORP	16292	07	7/16/2010	A/P	APINVOICE	USD	15.60	.00
26568	P KFNF-FM INC	18013	07	7/16/2010	A/P	APINVOICE	USD	94.38	.00
26568	P MEDIA GENERAL	11600	07	7/16/2010	A/P	APINVOICE	USD	77.98	.00
26568	P POST ROCK RADIO LLC CORP	19192	07	7/16/2010	A/P	APINVOICE	USD	106.08	.00
26568	P POST ROCK RADIO LLC CORP	19192	07	7/16/2010	A/P	APINVOICE	USD	158.08	.00
26568	P FHSU	10922	07	7/16/2010	A/P	APINVOICE	USD	780.00	.00
07	JUL TOTALS						.00	4,319.10*	
26687	P AT&T ADVERTISING & PUBLI	18461	08	8/13/2010	A/P	APINVOICE	USD	184.08	.00
26687	P EAGLE RADIO	10800	08	8/13/2010	A/P	APINVOICE	USD	274.53	.00
26687	P EAGLE RADIO	10800	08	8/13/2010	A/P	APINVOICE	USD	372.00	.00
26687	P EAGLE RADIO	10800	08	8/13/2010	A/P	APINVOICE	USD	363.87	.00
26687	P EAGLE RADIO INC	10798	08	8/13/2010	A/P	APINVOICE	USD	1,166.18	.00
26687	P ELLSWORTH COUNTY INDEPEN	13961	08	8/13/2010	A/P	APINVOICE	USD	87.30	.00
26687	P HAYS DAILY NEWS INC	11182	08	8/13/2010	A/P	APINVOICE	USD	18.20	.00
26687	P HIGH PLAINS PUBLIC RADIO	15893	08	8/13/2010	A/P	APINVOICE	USD	137.28	.00
26687	P J&D PUBLISHING INC	14649	08	8/13/2010	A/P	APINVOICE	USD	15.99	.00
26687	P KKAN-KQMA CORP	14890	08	8/13/2010	A/P	APINVOICE	USD	104.00	.00
26687	P KLOE/KKCI	11552	08	8/13/2010	A/P	APINVOICE	USD	80.60	.00
26687	P KLOE/KKCI	11552	08	8/13/2010	A/P	APINVOICE	USD	80.60	.00
26687	P KRQD-FM CORP	18129	08	8/13/2010	A/P	APINVOICE	USD	91.52	.00
26687	P KSKL-KFLA RADIO INC	16705	08	8/13/2010	A/P	APINVOICE	USD	182.00	.00
26687	P KWKR	16404	08	8/13/2010	A/P	APINVOICE	USD	182.00	.00
26687	P KXXX	11601	08	8/13/2010	A/P	APINVOICE	USD	91.52	.00
26687	P NORTHWESTERN PRINTERS	11947	08	8/13/2010	A/P	APINVOICE	USD	232.31	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-***-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC				PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION	LOCATION	TASK					hours			
26687	P ROCKING M RADIO INC			19287	08	8/13/2010	A/P		USD	340.60	.00
26687	P SMOKY HILLS			12446	08	8/13/2010	A/P		USD	1,872.00	.00
26687	P POST ROCK RADIO LLC CORP			19192	08	8/13/2010	A/P		USD	158.08	.00
26687	P POST ROCK RADIO LLC CORP			19192	08	8/13/2010	A/P		USD	158.08	.00
26687	P POST ROCK RADIO LLC CORP			19192	08	8/13/2010	A/P		USD	156.00	.00
26687	P KFNF-FM INC			18013	08	8/13/2010	A/P		USD	94.38	.00
ENDING BALANCE										.00	62,902.35E

001-01-930-10-00-07				GENERAL ADVERTISING EXP							
26345	P PRINCE OF PEACE PARISH			18211	05	5/21/2010	A/P		USD	100.00	.00
ENDING BALANCE										.00	100.00E

COMPANY TOTALS										.00	63,002.35

REPORT TOTALS										.00	63,002.35

***** END OF REPORT *****

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 44
Docket Number: 11-MDWE-____-RTS
Date Requested: Prior to General Rate Case filing
Date Information Needed: General Rate Case filing Date

Please Provide the Following

1. Please provide a listing of all payments made to industry associations, including memberships, included in the Applicant's test year expenses. Please include the amount paid, date paid, payee, and the account to which the payments were recorded.
2. If any association listed in response to this DR is involved in lobbying or political activity, please provide the percentage of dues or amount of payment(s) made to each association that are related to lobbying or political activity.

Response

Response by Tom Meis.

See attached.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this information request

Signed: Tom S. Meis

Date: 3/15/11

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-20-30-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						

001-01-930-20-30	SUBACCOUNT								
001-01-930-20-30-03	INDUSTRY ASSN DUES/MEMBERSHIPS								
25170 P	KANSAS ELECTRIC COOP	11461	09	9/11/2009 A/P	APINVOICE		USD	7,893.50	.00
09	SEP TOTALS						.00	7,893.50*	
25299 P	KANSAS ELECTRIC COOP	11461	10	10/09/2009 A/P	APINVOICE		USD	7,893.50	.00
10	OCT TOTALS						.00	7,893.50*	
25440 P	KANSAS ELECTRIC COOP	11461	11	11/13/2009 A/P	APINVOICE		USD	7,893.50	.00
11	NOV TOTALS						.00	7,893.50*	
25538 P	ELLIS CO HISTORICAL SOCI	10835	12	12/07/2009 A/P	APINVOICE		USD	260.00	.00
25557 P	KANSAS ELECTRIC COOP	11461	12	12/11/2009 A/P	APINVOICE		USD	7,893.50	.00
25557 P	MIDWEST ENERGY ASSN	11799	12	12/11/2009 A/P	APINVOICE		USD	6,227.02	.00
12	DEC TOTALS						.00	14,380.52*	
25667 P	HAYS ARTS COUNCIL	11174	01	1/08/2010 A/P	APINVOICE		USD	260.00	.00
25692 P	KANSAS ELECTRIC COOP	11461	01	1/15/2010 A/P	APINVOICE		USD	8,231.92	.00
25692 P	HAYS OPTIMIST CLUB	11196	01	1/15/2010 A/P	APINVOICE		USD	36.40	.00
25700 P	NRECA	11963	01	1/22/2010 A/P	APINVOICE		USD	52.00	.00
01	JAN TOTALS						.00	8,580.32*	
25878 P	KANSAS ELECTRIC COOP	11461	02	2/15/2010 A/P	APINVOICE		USD	8,231.92	.00
25926 P	KANSAS CHAMBER OF COMMER	15213	02	2/25/2010 A/P	APINVOICE		USD	4,420.00	.00
02	FEB TOTALS						.00	12,651.92*	
26018 P	KANSAS ELECTRIC COOP	11461	03	3/05/2010 A/P	APINVOICE		USD	8,231.92	.00
26053 P	KANSAS REC MANAGERS ASSN	14573	03	3/19/2010 A/P	APINVOICE		USD	39.00	.00
03	MAR TOTALS						.00	8,270.92*	
26163 P	KANSAS ELECTRIC COOP	11461	04	4/09/2010 A/P	APINVOICE		USD	8,231.92	.00
04	APR TOTALS						.00	8,231.92*	
26309 P	KANSAS ELECTRIC COOP	11461	05	5/10/2010 A/P	APINVOICE		USD	8,231.92	.00
05	MAY TOTALS						.00	8,231.92*	
26432 P	KANSAS ELECTRIC COOP	11461	06	6/11/2010 A/P	APINVOICE		USD	8,231.92	.00
26487 P	CASH MDSE-RFND KEC P&B MTG FEE	06	06	6/30/2010 REV	CASH MDSE		USD	.00	100.00
06	JUN TOTALS						.00	8,131.92*	
26557 P	KANSAS ELECTRIC COOP	11461	07	7/09/2010 A/P	APINVOICE		USD	8,231.92	.00
07	JUL TOTALS						.00	8,231.92*	
26687 P	KANSAS ELECTRIC COOP	11461	08	8/13/2010 A/P	APINVOICE		USD	8,231.92	.00
26814 P	COR CODING OF INV#597490-NRECA	08	08	8/31/2010 A/P	COR NRECA		USD	27,642.50	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-20-30-***

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COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						

ENDING BALANCE							.00	136,266.28E	
001-01-930-20-30-05 INDUSTRY ASSN DUES/MEMBERSHIPS									
25209	P UTILITIES TELECOM COUNCI	12712	09	9/25/2009	A/P	APINVOICE	USD	3,006.30	.00
09	SEP TOTALS						.00	3,006.30*	
ENDING BALANCE							.00	3,006.30E	
001-01-930-20-30-07 INDUSTRY ASSN DUES/MEMBERSHIPS									
25209	P COMMERCE BANK	12747	09	9/25/2009	A/P	APINVOICE	USD	275.00	.00
25218	P COMMERCE BANK	12747	09	9/29/2009	A/P	APINVOICE	USD	200.00	.00
09	SEP TOTALS						.00	475.00*	
25299	P HAYS AREA CHAMBER OF COM	10413	10	10/09/2009	A/P	APINVOICE	USD	1,250.00	.00
10	OCT TOTALS						.00	1,250.00*	
25440	P CLARA BARTON HOSPITAL	14574	11	11/13/2009	A/P	APINVOICE	USD	100.00	.00
11	NOV TOTALS						.00	100.00*	
25538	P ELLIS REVIEW CORP	16292	12	12/07/2009	A/P	APINVOICE	USD	28.50	.00
25538	P CHAMBER OF COMMERCE	10422	12	12/07/2009	A/P	APINVOICE	USD	150.00	.00
25538	P NREDA	14842	12	12/07/2009	A/P	APINVOICE	USD	295.00	.00
25557	P GREAT BEND CHAMBER OF CO	10409	12	12/11/2009	A/P	APINVOICE	USD	2,060.00	.00
25566	P COMMERCE BANK	12747	12	12/18/2009	A/P	APINVOICE	USD	150.00	.00
25566	P KANSAS INDEPENDENT OIL &	11466	12	12/18/2009	A/P	APINVOICE	USD	175.00	.00
25566	P COMMERCE BANK	12747	12	12/18/2009	A/P	APINVOICE	USD	185.00	.00
25597	P LARNED AREA CHAMBER OF C	14477	12	12/30/2009	A/P	APINVOICE	USD	175.00	.00
25597	P HAYS AREA CHAMBER OF COM	10413	12	12/30/2009	A/P	APINVOICE	USD	1,250.00	.00
25597	P SOUTHWEST KANSAS	12464	12	12/30/2009	A/P	APINVOICE	USD	100.00	.00
25597	P LAKIN CHAMBER OF COMMERC	14363	12	12/30/2009	A/P	APINVOICE	USD	100.00	.00
12	DEC TOTALS						.00	4,668.50*	
25667	P CHAMBER OF COMMERCE	10425	01	1/08/2010	A/P	APINVOICE	USD	175.00	.00
25667	P OAKLEY CHAMBER OF COMMER	10418	01	1/08/2010	A/P	APINVOICE	USD	563.30	.00
25692	P WKREDA - HAYS	17428	01	1/15/2010	A/P	APINVOICE	USD	850.00	.00
25692	P GARDEN CITY CHAMBER OF C	10410	01	1/15/2010	A/P	APINVOICE	USD	700.00	.00
25700	P CHAMBER OF COMMERCE	10427	01	1/22/2010	A/P	APINVOICE	USD	250.00	.00
25700	P KANSAS MUNICIPAL UTILITI	13277	01	1/22/2010	A/P	APINVOICE	USD	300.00	.00
25708	P ELLIS CO COALITION FOR	10832	01	1/28/2010	A/P	APINVOICE	USD	7,000.00	.00
01	JAN TOTALS						.00	9,838.30*	
25813	P QUINTER CHAMBER OF COMME	10419	02	2/05/2010	A/P	APINVOICE	USD	310.00	.00
25813	P CHAMBER OF COMMERCE	10415	02	2/05/2010	A/P	APINVOICE	USD	65.00	.00
25813	P COMMERCE BANK	12747	02	2/05/2010	A/P	APINVOICE	USD	125.00	.00
25878	P GORHAM COMMUNITY DEV. AS	13544	02	2/15/2010	A/P	APINVOICE	USD	25.00	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-20-30-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		JNRL NO* DESCRIPTION		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK					hours			
25878	P	KANSAS CAVALRY	11447	02	2/15/2010	A/P	APINVOICE		USD	200.00	.00
25878	P	CHAMBER OF COMMERCE-LYON	15595	02	2/15/2010	A/P	APINVOICE		USD	200.00	.00
25888	P	DOWNTOWN HAYS DEVELOPMEN	14689	02	2/19/2010	A/P	APINVOICE		USD	1,000.00	.00
25888	P	ATWOOD CHAMBER OF COMMER	10408	02	2/19/2010	A/P	APINVOICE		USD	385.00	.00
25888	P	CHAMBER OF COMMERCE	10414	02	2/19/2010	A/P	APINVOICE		USD	110.00	.00
02 FEB TOTALS									.00	2,420.00*	
26018	P	GREAT BEND CHAMBER OF CO	10409	03	3/05/2010	A/P	APINVOICE		USD	360.00	.00
26018	P	LENORA CHAMBER OF COMMER	13744	03	3/05/2010	A/P	APINVOICE		USD	50.00	.00
26080	P	COMMERCE BANK	12747	03	3/26/2010	A/P	APINVOICE		USD	19.12	.00
26080	P	CHAMBER OF COMMERCE-ELLI	15802	03	3/26/2010	A/P	APINVOICE		USD	80.00	.00
03 MAR TOTALS									.00	509.12*	
26163	P	HAYS AREA CHAMBER OF COM	10413	04	4/09/2010	A/P	APINVOICE		USD	1,250.00	.00
04 APR TOTALS									.00	1,250.00*	
26345	P	CHAMBER OF COMMERCE - ST	18102	05	5/21/2010	A/P	APINVOICE		USD	100.00	.00
05 MAY TOTALS									.00	100.00*	
26404	P	PIONEER COUNTRY DEVELOPM	12077	06	6/04/2010	A/P	APINVOICE		USD	200.00	.00
26471	P	COMMERCE BANK	12747	06	6/28/2010	A/P	APINVOICE		USD	107.03	.00
06 JUN TOTALS									.00	307.03*	
26557	P	HAYS AREA CHAMBER OF COM	10413	07	7/09/2010	A/P	APINVOICE		USD	625.00	.00
26593	P	KANSAS CAVALRY	11447	07	7/23/2010	A/P	APINVOICE		USD	200.00	.00
ENDING BALANCE									.00	21,742.95E	
COMPANY TOTALS									.00	161,015.53	
REPORT TOTALS									.00	161,015.53	

***** END OF REPORT *****

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-02-930-20-30-***

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC

JNRL NO*	DESCRIPTION	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
RESOURCE	WORKORDER	LOCATION	TASK			hours			

001-02-930-20-30	SUBACCOUNT								
001-02-930-20-30-03	INDUSTRY ASSN DUES/MEMBERSHIPS								
25538 P	ELLIS CO HISTORICAL SOCI	10835 12	12/07/2009	A/P	APINVOICE		USD	240.00	.00
25557 P	MIDWEST ENERGY ASSN	11799 12	12/11/2009	A/P	APINVOICE		USD	10,378.37	.00
12 DEC TOTALS							.00	10,618.37*	
25667 P	HAYS ARTS COUNCIL	11174 01	1/08/2010	A/P	APINVOICE		USD	240.00	.00
25692 P	HAYS OPTIMIST CLUB	11196 01	1/15/2010	A/P	APINVOICE		USD	33.60	.00
25700 P	NRECA	11963 01	1/22/2010	A/P	APINVOICE		USD	48.00	.00
01 JAN TOTALS							.00	321.60*	
25926 P	KANSAS CHAMBER OF COMMER	15213 02	2/25/2010	A/P	APINVOICE		USD	4,080.00	.00
02 FEB TOTALS							.00	4,080.00*	
26053 P	KANSAS REC MANAGERS ASSN	14573 03	3/19/2010	A/P	APINVOICE		USD	36.00	.00
03 MAR TOTALS							.00	36.00*	
26687 P	FHSU	10922 08	8/13/2010	A/P	APINVOICE		USD	175.00	.00
26724 P	NRECA	11963 08	8/21/2010	A/P	APINVOICE		USD	55,285.00	.00
26814 P	COR CODING OF INV#597490-NRECA	08	8/31/2010	A/P	COR NRECA		USD	.00	27,642.50
ENDING BALANCE							.00	42,873.47E	
001-02-930-20-30-07	INDUSTRY ASSN DUES/MEMBERSHIPS								
25170 P	GARDEN CITY CHAMBER OF C	10410 09	9/11/2009	A/P	APINVOICE		USD	308.00	.00
09 SEP TOTALS							.00	308.00*	
25299 P	KANSAS LIVESTOCK ASSOC	11470 10	10/09/2009	A/P	APINVOICE		USD	100.00	.00
10 OCT TOTALS							.00	100.00*	
25538 P	CHAMBER OF COMMERCE	10428 12	12/07/2009	A/P	APINVOICE		USD	180.00	.00
12 DEC TOTALS							.00	180.00*	
25667 P	NORTON CHAMBER OF COMMER	10406 01	1/08/2010	A/P	APINVOICE		USD	440.00	.00
25692 P	CHAMBER OF COMMERCE	10424 01	1/15/2010	A/P	APINVOICE		USD	450.00	.00
25692 P	ELLIS CHAMBER OF COMMER	10405 01	1/15/2010	A/P	APINVOICE		USD	75.00	.00
25708 P	ELLIS CO COALITION FOR	10832 01	1/28/2010	A/P	APINVOICE		USD	3,000.00	.00
01 JAN TOTALS							.00	3,965.00*	
25878 P	CHAMBER OF COMMERCE	10421 02	2/15/2010	A/P	APINVOICE		USD	50.00	.00
02 FEB TOTALS							.00	50.00*	
26018 P	PHILLIPSBURG AREA CHAMBE	10412 03	3/05/2010	A/P	APINVOICE		USD	250.00	.00
26045 P	PLAINVILLE CHAMBER OF CO	14912 03	3/15/2010	A/P	APINVOICE		USD	35.00	.00
26053 P	CHAMBER OF COMMERCE-KINS	15601 03	3/19/2010	A/P	APINVOICE		USD	100.00	.00

COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-02-930-20-30-**

* P=POSTED U=UNPOSTED

COM-BU-FER-SU-SU-CC		PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
JNRL NO*	DESCRIPTION					hours			
RESOURCE	WORKORDER	LOCATION	TASK						

03	MAR TOTALS						USD	385.00*	
26163	P CHAMBER OF COMMERCE	10420	04	4/09/2010	A/P		USD	500.00	.00
26163	P DISCOVER PHILLIPSBURG MA	18817	04	4/09/2010	A/P		USD	500.00	.00
04	APR TOTALS						USD	1,000.00*	
26432	P UNITED STATES 36 HIGHWAY	17638	06	6/11/2010	A/P		USD	100.00	.00
06	JUN TOTALS						USD	100.00*	
26557	P HAYS AREA CHAMBER OF COM	10413	07	7/09/2010	A/P		USD	625.00	.00
	ENDING BALANCE						USD	6,713.00E	

001-02-930-20-30-21	INDUSTRY ASSN DUES/MEMBERSHIPS								
25692	P HAYS OPTIMIST CLUB	11196	01	1/15/2010	A/P		USD	70.00	.00
01	JAN TOTALS						USD	70.00*	
26687	P FHSU	10922	08	8/13/2010	A/P		USD	100.00	.00
26724	P COMMERCE BANK	12747	08	8/21/2010	A/P		USD	211.89	.00
	ENDING BALANCE						USD	381.89E	

COMPANY	TOTALS						USD	49,968.36	

REPORT	TOTALS						USD	49,968.36	

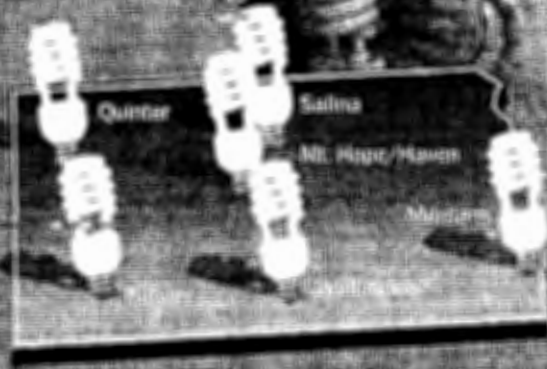
***** END OF REPORT *****

Will YOU take the ENERGY? CHALLENGE



Take Charge!

The Take Charge Challenge is a friendly competition between six Kansas towns to reduce their energy use, save money, and take charge of their energy future!



Midwest Energy's HowSmart[®] program was voted the best way for Kinsley and Quinter to win the Take Charge Challenge.

Get started today. Go to www.mwenergy.com

Explore our HomeEnergy Toolkit and HowSmart[®] program for ways to save.



Midwest Energy, Inc.

A Customer-Owned Cooperative - Making Energy Work for You.



Midwest Energy is a Cooperative...

Why Does It Matter?

We're Responsive To Customer Needs!

One of the top priorities at Midwest Energy is to make sure that we are constantly listening to you, our customer-owners. Working for a customer-owned cooperative makes our job great. Because we have only one, simple, business rule – what is good for our customers is good for us. And that helps us be more responsive to your needs.

And because we're a local company, we're close enough to notice the needs of a single customer from the factory owner to the small-business owner on Main Street; from a residential customer to the hard-working farm family in the country. A network of cooperatives nationally gives us the resources and knowledge required to meet your needs.

Why is being locally owned and operated so important? Because more and more, the energy industry is changing. National energy policy proposals will affect all of us and at Midwest Energy, our first obligation is to our customers, because you are our owners.

There will always be someone nearby you can talk to about any aspect of your service. At first glance, it may seem that there is little connection between school kids waiting for their bus and the line crew in the local Midwest Energy truck. But look again. Those crews working on utility poles or on gas lines, probably have kids waiting for their school bus alongside yours. We're connected to our customers, our neighbors, by much more than power lines and pipes.

Our staff also understands that paying attention to the little things is important. That's the added benefit of being served by a local cooperative.



Midwest Energy, Inc.

"A Customer-Owned Cooperative...Making Energy Work For You."

Midwest Energy is a Cooperative...

Why Does It Matter?

We Put Customers First!

At Midwest Energy, one priority rings through loud and clear – you, our customer-owner, come first! Day in and day out, the men and women at Midwest Energy work hard to represent your interests.

Cooperatives are “of, by and for” the people they represent. Being a customer-owner of Midwest Energy means you, along with your neighbors, own the company and have a voice in the decisions made on your behalf. And that is a fundamental difference between your local cooperative and other energy providers.

There is no question that the energy industry is changing. The collapse of Enron and the power crisis in California and other parts of the country a few years ago certainly highlighted the problems customers can face when they do not have a locally based advocate working on their behalf in a changing energy marketplace.


Let’s face it. Most folks don’t have the time or interest to get too involved in the details of providing safe, reliable energy. Most are too busy with their own jobs or families to have the time to focus on these issues. So that’s where Midwest Energy comes in. Our job is to be your advocate – to put you first – as we work in the energy industry on your behalf.

Our vision for the future is one that puts you first – above all other priorities. This has been the commitment of cooperatives for six decades and it remains so today.



Midwest Energy, Inc.

“A Customer-Owned Cooperative...Making Energy Work For You.”



Serving 90,000 customers with local service.

*Eight local offices
throughout
central and
western Kansas.*



Midwest Energy, Inc.

"Making Energy Work For You"

1-800-222-3121

- Electric & Natural Gas Energy Services
- Budget Billing
- Automatic Bank Draft
- Credit Card Payments
- How\$mart

Warehouse Attendant

Midwest Energy is seeking a qualified person to assist with warehousing services at our Great Bend area warehouses, insuring the efficient and economical utilization of facilities for receiving, storing and distributing materials, equipment and supplies inventories. This position is a 40 hour week job but is a temporary position that will exist for 18 to 24 months. High school degree is required. Post-secondary education in business or related field preferred. At least three years experience as a stock clerk or warehouse person is preferred. Individual must be willing to work with a diverse group of individuals and be able to organize work to meet deadlines. Must be experienced in using a personal computer and have working knowledge of Word, Excel and inventory control software. Please submit resume and/or application by June 8th to:



Midwest Energy, Inc.

Vice President Administrative Services
1330 Canterbury
P.O. Box 898
Hays, Kansas 67601
1-800-222-3121
www.mwenergy.com

Equal Opportunity Employer

**Meter Reader
and General Helper**

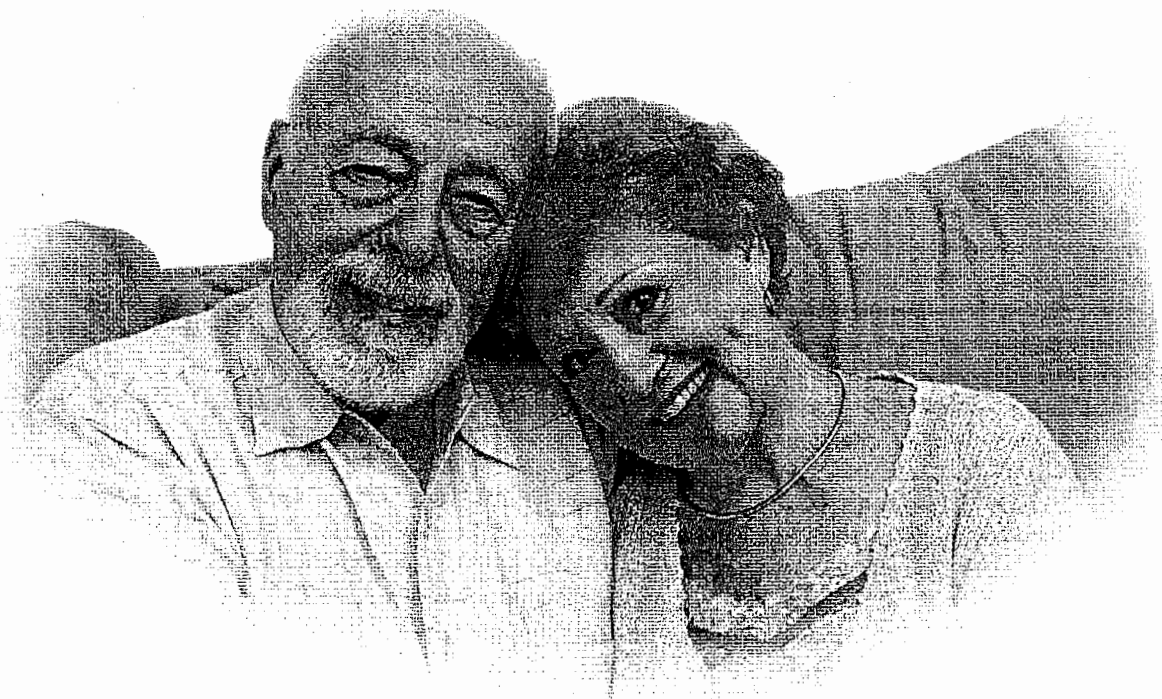
Midwest Energy, Inc., has an opening for a Meter Reader in Lyons. Duties include reading electric and natural gas meters and recording readings with an automated meter reading device. This individual must be customer oriented and possess a valid Kansas Drivers License. The work involves considerable walking and driving. There is exposure to inclement weather and work is often in isolated areas. Please submit application by January 18 to:



Midwest Energy, Inc.
1025 Patton Road
Great Bend, KS 67530
1-800-222-3121
www.mwenergy.com
Equal Opportunity Employer

Midwest Energy is a Cooperative...

Why Does It Matter?

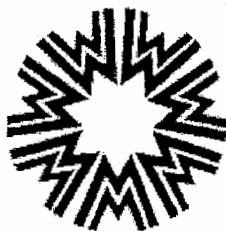


We're locally owned and operated.

When you hear the word local, think of Midwest Energy. The fact that we are a locally owned company — owned by the customers we serve — keeps us focused on your needs and local priorities. Midwest Energy is a local business. That means conducting business through a locally elected board of directors. It's the "people" part - the personal involvement, the grassroots activities - that characterizes what cooperatives like Midwest Energy are all about. Our commitment to you begins with helping you keep your energy bill as low as possible. We deliver service to you at cost. There are no profits for investors in faraway cities. People who know the local area resolve questions about service and billing locally.

Because cooperatives are so closely linked to their communities, there are countless examples of activities that have the "cooperative touch": conducting safety programs at schools and at the local library; the new HowSmart® energy efficiency program; sponsoring local activities; working with community organizations to get new businesses or new housing started; participating with civic groups in developing and improving local programs with our Community Fund; the list goes on and on.

It is precisely because Midwest Energy is a local business, owned by its customers and staffed by local professionals, that it is in a good position to listen and respond to your needs. We are an integral part of the community.



Midwest Energy, Inc.

"A Customer-Owned Cooperative...Making Energy Work For You."

*Eight local offices throughout
central and western Kansas.*

Serving 90,000 customers
with **local service.**

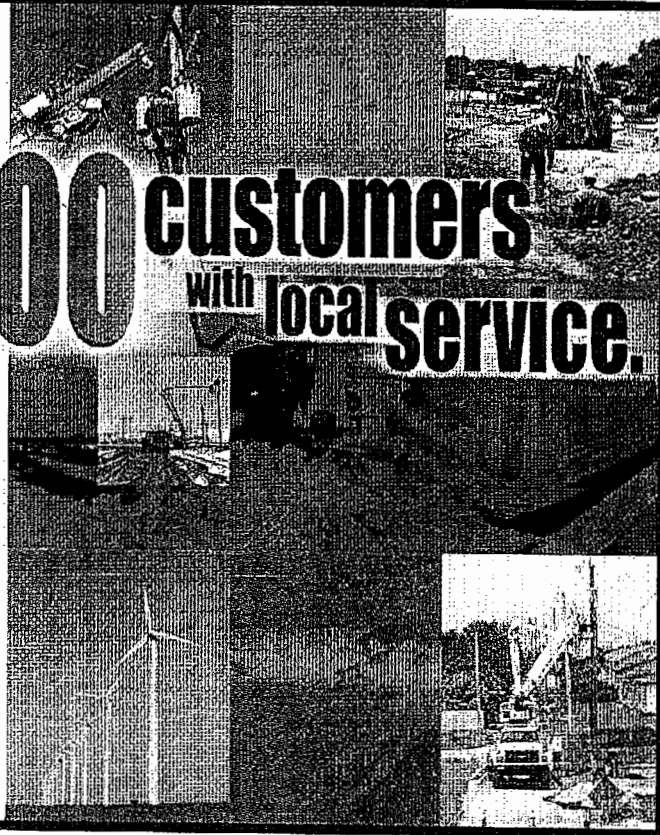
- Electric & Natural Gas Energy Services
- Budget Billing
- Automatic Bank Draft
- Credit Card Payments
- How\$mart



Midwest Energy, Inc.

"Making Energy Work For You"

1-800-222-3121



**"Making
Energy
Work**

For You."

Serving nearly
80,000 custom-
ers in central
and western
Kansas.



**Midwest
Energy,
Inc.**

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or Alcohol?**

**Interventions | Detox
Term Treatment**

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to Spirit

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with addiction

Accredited by the
Joint Commission
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of Healthcare
Organizations



diagnosis specialists with over
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Prevention, Nutritional Therapy,
Trauma Therapy, Yoga, Karate,
and more.

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Recovery and CALL us now
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Treatment Center, Inc.

**or alcohol
problems**

le's Worth It...
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120 days

ation from all major airports
is in NJ and PA

**We Save Lives
Then We Help Rebuild Them.**

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- Most Insurance Accepted
- Comfortable Onsite
Drug/Alcohol Detox
- Licensed and JCAHO Accredited
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24 Hour HOPE Line
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Treatment Centers (Cont'd)**

SEABROOK HOUSE

**Get help for
Alcohol or Drug problems**

- Detoxification • Residential Rehabilitation
- Extended Care • 30, 60, 90, 120 days

★ See Display Ad This Classification

Toll Free **888 263-8458**

Seabrook House 888-263-8458

★ See Display Ad This Page

**SMOKY HILL FOUNDATION FOR CHEMICAL
DEPENDENCY**

REGIONAL PREVENTION CENTER
OUTPATIENT TREATMENT • EVALUATION

209 E 7th **625-5521**

THE TREATMENT CENTER

- Drug/Alcohol Treatment
- Dual Diagnosis Treatment
- Comfortable Onsite Drug/Alcohol Detox
- Licensed and JCAHO Accredited
- Flexible Payment Options
- Sorry Medicaid or Medicare not accepted

24 Hour HOPE Line

★ See Display Ad This Classification

Toll Free **888 397-1346**

The Treatment Center 888 397-1346

**Economic Development Authorities,
Commissions, Councils, Etc**

DIS Co Coalition for Economic Development
www.discoverecc.com

2700 Vine St Hays 628-3102

Stocker Recreation & Wellness Center 425-7155

Educational Assn

Cottonwood Dr Serv 1202 Canterbury Dr Hays 628-8217

Educational Consultants

Smoky Hill Education Service Center 1401 Main St 621-4414

Educational Servs

Kansas Next Step 205 E 7th St 625-4445

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provide the final link between seller and
buyer. Your ad provides the who, what, where
and why when customers are ready to buy.
It's good business insurance to advertise in
the AT&T Yellow Pages.

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Many national manufacturers will
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advertising costs... for promoting
their product in your ad.

Give Us A Call
800-792-2667



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By advertising within the
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can reach more customers,
build your company image



Electric Companies

MIDWEST ENERGY INC

"Making Energy Work For You"

www.mwenergy.com

General Office
24 Hours 1330 Canterbury Rd Hays **625-3437**

Fax **625-1494**

After Hours Emergency **1-800-222-3121**

Electric Contractors

A.M Electric, LLC 259-1750

BLAINE'S ELECTRIC, LLC

104 NW 6th St **656-0611**

G Y Electric Hwy 40 Hwy 628-9530

GLASSMAN CORPORATION 900 Commerce Parkway **625-2115**

Harroll's Electric 259-0917

HERBIG ELECTRIC SERVICE

RESIDENTIAL / OLD HOME REWIRING

29 YEARS LICENSED OWNER / OPERATOR

IN THE HAYS AREA

403 W 19th St **785 628-1432**

**KRAMER ELECTRIC
QUALITY ELECTRICAL
CONTRACTOR**

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- Residential
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MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

SECTION 10
SCHEDULE 2
Page 1 of 1

COMMON PLANT DEPRECIATION & ACQUISITION ADJUSTMENT AMORTIZATION

Line #	Description	[1] Account Number	[2] Balance Allocated To Electric 8/31/2010	[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]
COMMON PLANT									
1	Land and land rights	118-89	\$ 612,034	\$ -	\$ 612,034		\$ -		
2	Structures, Improvements	118-90	4,696,493	-	\$ 4,696,493	0.0234	109,898		
3	Office furniture and equipment	118-91-00	1,259,774	(184,111)	\$ 1,075,663	0.0131	14,091		
4	CES Project	118-91-10	-	5,092,988	\$ 5,092,988	0.1429	727,570		
5	Other Computer Equipment	118-91-10	3,987,762	(2,523,255)	\$ 1,464,507	0.2433	356,314		
6	Transportation equipment		-	-	\$ -	-	-		
7	Communications equipment	118-97	3,743,753	(1,014,902)	\$ 2,728,851	0.0503	137,261		
8	Other		-	-	\$ -		-		
9	TOTAL COMMON PLANT	Sum L 1 to L 7	<u>\$ 14,299,816</u>	<u>\$ 1,370,720</u>	<u>\$ 15,670,536</u>	0.0858	<u>\$ 1,345,134</u>	<u>\$ 560,177</u>	<u>\$ 784,958</u>

Kansas Corporation Commission
Information Request

Request No: **166**

Company Name MIDWEST ENERGY, INC.

MDWE

Docket Number 11-MDWE-609-RTS

Request Date May 20, 2011

Date Information Needed May 31, 2011

RE: Long Term Debt Obligations

Please Provide the Following:

Please update section 7, schedule 3 of Midwest Energy's application to reflect current amounts as of April 30, 2011. Please provide the updated information in the same format as provided in the application.

Submitted By Laura Bowman

Submitted To Tom Meis

Response by Tom Meis.

See attached. The cost of debt dropped mostly because of some refinancing done with CoBank and CFC. But, part of the reason for the lower blended cost of debt is the additional near zero cost capital for the REDL&G and HowSmart programs. If Staff uses this additional debt to update the cost of debt, it should also update the Other Investments included in Schedule 3-3 (also attached, along with a supporting schedule).

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: *Tom L. Meis*

Date: 5/31/11

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

DETAIL OF LONG-TERM DEBT OBLIGATIONS

Line #	Description	[1] Reference	[2] Stated Interest Rate	[3] Net Interest Rate	[4] Balance 4/30/2011	[5] Annualized Interest Expense	[6] Weighted Cost
<u>LONG-TERM DEBT</u>							
1	NRUCFC		6.150%	5.924%	\$ 684,496	\$ 40,550	5.924%
2	NRUCFC		6.100%	5.874%	9,098,005	532,655	5.874%
3	NRUCFC		7.100%	6.874%	4,331,000	297,713	6.874%
4	NRUCFC		6.850%	6.624%	1,122,449	74,351	6.624%
5	NRUCFC		6.900%	6.674%	6,979,592	599,298	6.674%
6	NRUCFC		7.000%	6.774%	6,118,734	414,483	6.774%
7	NRUCFC		6.750%	6.524%	9,615,811	627,336	6.524%
8	NRUCFC		5.600%	5.374%	9,609,368	516,407	5.374%
9	NRUCFC		5.950%	5.724%	9,668,308	553,408	5.724%
10	NRUCFC (Farmer Mac)		1.750%	1.750%	15,350,952	268,642	1.750%
11	Total NRUCFC	224-12			74,548,615	3,924,842	5.265%
12	Patronage Received By NRUCFC		-0.270%	-0.270%		(201,281)	-0.270%
13	Net NRUCFC				<u>74,548,615</u>	<u>3,723,561</u>	<u>4.995%</u>
14	CoBank		4.850%	4.850%	6,220,771	301,707	4.850%
15	CoBank		4.835%	4.835%	10,392,660	502,485	4.835%
16	CoBank		3.775%	3.775%	9,460,919	357,150	3.775%
17	CoBank		5.905%	5.905%	14,697,931	867,913	5.905%
18	CoBank		6.170%	6.170%	9,547,086	589,055	6.170%
19	CoBank		6.000%	6.000%	9,533,627	572,018	6.000%
20	CoBank		5.510%	5.510%	9,557,181	526,601	5.510%
21	CoBank		6.180%	6.180%	9,818,549	594,426	6.180%
22	CoBank		5.900%	5.900%	9,636,748	568,686	5.900%
23	CoBank		5.910%	5.910%	9,685,062	572,387	5.910%
24	CoBank		3.741%	3.741%	9,998,689	374,051	3.741%
25	CoBank		5.850%	5.850%	9,820,316	574,489	5.850%
26	CoBank		5.906%	5.906%	9,790,572	578,231	5.906%
27	CoBank		3.561%	3.561%	9,998,689	356,053	3.561%
28	CoBank		3.407%	3.407%	1,591,317	54,216	3.407%
23	CoBank		5.108%	5.108%	9,922,477	506,840	5.108%
24	CoBank		4.967%	4.967%	9,918,502	492,652	4.967%
25	CoBank		5.950%	5.950%	9,924,297	590,496	5.950%
26	Total CoBank				169,317,395	8,979,456	5.303%
27	Patronage Received By CoBank		-0.630%	-0.630%		(1,066,700)	-0.630%
28	Net CoBank				<u>169,317,395</u>	<u>7,912,757</u>	<u>4.673%</u>
29	USDA (REDL&G)		0.500%	0.500%	2,356,476	11,782	0.500%
30	USDA (REDL&G)		0.000%	0.000%	471,156	-	0.000%
31	KHRC (HowSmart)		0.000%	0.000%	393,072	-	0.000%
	KCC (HowSmart)		0.000%	0.000%	978,733	-	0.000%
	Total Other Debt				4,199,437	11,782	0.281%
32	TOTAL LONG-TERM DEBT				<u>\$ 248,065,447</u>	<u>\$ 11,648,100</u>	<u>4.6956%</u>

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

OTHER INVESTMENTS

Exhibit_TSM-20

		[1]	[2]	[3]	[4]	[5]
Line #	Description	Investment	Rate Earned	Income (1)	Percent	
	REDL&G Program					
1	Loans	\$ 2,356,476	1.00%	\$ 23,565		
2	Grants	\$ 500,046	0.00%	\$ -		
3	Revolving Loan Fund	\$ 65,341	0.00%	\$ -		
4	Total REDL&G	\$ 2,921,863		\$ 23,565		
	How\$mart Program					
5	Efficiency Kansas	\$ 983,139				
6	KHRC	\$ 2,154,461				
7	Total How\$mart	\$ 3,137,600	5.74%	\$ 180,000		
8	Total Other Investments	\$ 6,059,463		\$ 203,565		
Allocation to Utility Divisions:						
9	Electric Department	3,265,515		\$ 109,703.42	53.89%	
10	Gas Department	2,793,948		\$ 93,861.34	46.11%	
11	TOTAL	6,059,463		203,565	100.00%	

NOTE:

1 How\$mart income must be pro forma'd here because in the GL, all is credited to gas division.

Other Debt

April 30, 2011

I. REDL&G (Rural Economic Development Loan & Grant Program)

A. Loans

Borrower	Project	Loan		Original Value	Principal Paid	Net		Balance Due	Balance Due
		Origination Date	Maturity Date			Admin Fee Rec'd*	Midwest Energy		
Bird City Dairy, LLC	Dairy Farm	2/7/2008	1/1/2018	\$ 740,000.00	\$ 185,004.00	\$ 13,555.33	\$ 554,996.00	\$ 554,996.00	
Calm Creek Carriers, LLC	Trucking Company	4/22/2009	3/1/2019	\$ 740,000.00	\$ 148,008.00	\$ 5,477.99	\$ 591,992.00	\$ 591,992.00	
Oakley Hospitality	Motel	3/8/2010	2/1/2020	\$ 740,000.00	\$ 13,704.00	\$ (5.67)	\$ 726,296.00	\$ 726,296.00	
Frick Veterinary	Veterinary Clinic	11/10/2010	11/1/2020	\$ 500,000.00	\$ 16,808.00	\$ (1,468.85)	\$ 483,192.00	\$ 483,192.00	
Total				\$ 2,720,000.00	\$ 363,524.00	\$ 17,558.80	\$ 2,356,476.00	\$ 2,356,476.00	

* Admin Fees are net of L/C fees from CFC

B. Grants

Borrower	Project	Loan		Original Value	Principal Paid	Admin Fee Pymt Rec'd	Balance Due	Balance Due
		Origination Date	Maturity Date					
City of Colby	Fire Station	5/1/2009	5/1/2019	\$ 360,000.00	\$ 36,000.00	\$ -	\$ 324,000.00	\$ 270,000.00
City of WaKeeney	Fire Truck	12/15/2009	12/28/2016	\$ 205,387.20	\$ 29,341.20	\$ -	\$ 176,046.00	\$ 146,705.00
Total				\$ 565,387.20	\$ 65,341.20	\$ -	\$ 500,046.00	\$ 416,705.00

B. Revolving Loan Fund (RLF)

Borrower	Project	Loan		Original Value	Principal Paid	Admin Fee Pymt Rec'd	Balance Due	Balance Due
		Origination Date	Maturity Date					
Balance to be loaned out				\$ 65,341.20	\$ -	\$ -	\$ 65,341.20	\$ 54,451.00
Total				\$ 65,341.20	\$ -	\$ -	\$ 65,341.20	\$ 54,451.00

Total REDL&G Investment (Notes Receivable & Cash)

Acct 1.124.20.00.01, 1.124.30.00.01 and 1.131.45.00.01

\$ 2,921,863.20

Total REDL&G Notes Payable (L-T Debt-Other)

Acct 1.224.30.00.01 and 1.224.31.00.01

\$ 2,827,632.00

II. HowSmart

Borrower	Lenders	Original Value To Customers	Original Value From Lenders	Principal Paid To MWE	Principal Paid To Lenders	Balance Due	Balance Due
Various Customers		* \$ 2,413,892.28		\$ 259,431.37		\$ 2,154,460.91	
Various Customers	KHRC (KEEP loans)		\$ 464,187.50		\$ 71,115.19		\$ 393,072.31
Various Customers	KCC (Efficiency KS)	* \$ 795,190.06	\$ 771,800.76	\$ 29,826.59	\$ 10,843.46	\$ 765,363.47	\$ 760,957.30
Balance to be loaned out from KCC			\$ 217,775.61			\$ 217,775.61	\$ 217,775.61
Total		\$ 3,209,082.34	\$ 1,453,763.87	\$ 289,257.96	\$ 81,958.65	\$ 3,137,599.99	\$ 1,371,805.22

*Program Fees (\$164,972.89 -- HowSmart/KHRC = \$127,011.61; EK = \$37,961.28)

Total HowSmart Investment (Accounts Receivable)

Acct 1.141.10.00.01 and 1.131.20.00.01

\$ 3,137,599.99

Total HowSmart Notes Payable (L-T Debt-Other)

Acct 1.224.40.00.01 and 1.224.50.00.01

\$ 1,371,805.22

TOTAL INVESTMENT IN REDL&G AND HOWSMART

\$ 6,059,463.19

TOTAL OTHER DEBT

\$ 4,199,437.22

**Kansas Corporation Commission
Information Request**

Request No: 179

Company Name	MIDWEST ENERGY, INC.	MDWE
Docket Number	11-MDWE-609-RTS	
Request Date	May 21, 2011	
Date Information Needed	May 31, 2011	

RE: Capital Structure

Please Provide the Following:

Please provide Midwest Energy's actual capital structure as of April 30, 2011.

Submitted By Laura Bowman

Submitted To Tom Meis

Response by Tom Meis

See attached.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: Tom S. Meis

Date: 6/2/11

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

CAPITAL STRUCTURE AND COST OF CAPITAL

Line #	Description	[1] Reference	[2] Balance 12/31/2009	[3] Balance 8/31/2010	[4] Adjustments	[5] Adjusted	[6] Percent	[7] Cost Rate	[8] Weighted Cost
EQUITY									
1	Patronage Capital	201	\$ 104,377,230	\$ 125,531,784	\$ -	\$ 125,531,784	32.69%		
2	Other Equities	217	7,502,300	8,023,775		8,023,775	2.09%		
3	Margins		10,126,605	2,414,847		2,414,847	0.63%		
4	Total Equity		<u>122,006,135</u>	<u>135,970,406</u>	<u>-</u>	<u>135,970,406</u>	<u>35.41%</u>	<u>9.9891%</u>	<u>3.53710%</u>
LONG-TERM DEBT									
5	NRUCFC	Sch. 7-3	92,008,408	74,548,615		74,548,615	19.41%	4.9948%	
6	CoBank	Sch. 7-3	131,376,136	169,317,395		169,317,395	44.09%	4.6733%	
7	Other	Sch. 7-3	2,263,498	4,199,437		4,199,437	1.09%	0.2806%	
8	Total Long Term Debt		<u>225,648,042</u>	<u>248,065,447</u>	<u>-</u>	<u>248,065,447</u>	<u>64.59%</u>	<u>4.6656%</u>	<u>3.03290%</u>
9	TOTAL CAPITAL		<u>\$ 347,654,177</u>	<u>\$ 384,035,853</u>	<u>\$ -</u>	<u>\$ 384,035,853</u>	<u>100.00%</u>		<u>6.57000%</u>

Pro Forma Adjustment A: Add projected additional CoBank debt (see Schedule 7-3)

Kansas Corporation Commission
Information Request Response

Request No: 192
MDWE

Company Name	Midwest Energy, Inc.
Docket Number	11-MDWE-609-RTS
Request Date	June 13, 2011
Date Information Needed	June 21, 2011

KCC Staff Request:

1. Please explain why the Demand Response Capability costs will be charged on the shoulder months, April and October, instead of peak months when this service is utilized. Is the company attempting to intentionally exclude irrigators from paying for these costs through the ECA?
2. Has the company considered any alternatives to assessing these costs strictly in April and October? If so, why was this approach chosen over the alternatives?
3. What will the dollar amount and percentage impact be on customer bills in April and October with estimated Demand Response costs added to the ECA in these months only? Please include all calculations.

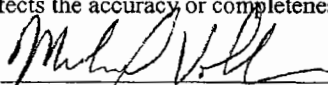
Midwest Energy Response:

1. The contract Midwest Energy has with its third party provider states that 50% of the installed capacity price is due on April 15th and 50% is due on October 1st of the program year. Presumably, the third party provider wants paid 50% before installing new equipment and then again after successful operation at the end of the season. From Midwest Energy's perspective, we put all purchased power costs on customers' bills on the month following the receipt of the bill. Since we believe this cost is no different than other purchased power costs, we are just treating it the same way. Midwest Energy did not consider excluding the irrigators from paying these costs through the ECA.
2. No. The Company had not considered alternative ways to pay for the charges. All other purchased power charges include generation capacity are included on customers' bills the month after receipt. However, the Company generally is billed and pays for generation capacity over the entire year – not just in April and October. The Company is not against spreading the demand response charges over 12 months consistent with how it is billed for other firm capacity.
3. This depends on customer volumes. The charges for these costs would most likely be reflected in the ECAs on customers' bills in May and November. Based on the parameters of the filing (7,000 kW at \$58.75 per kW), the total cost is \$411,250, 50% payable in each month. At test year, unadjusted volumes from March and September (which would be used to calculate the ECA's to go on May and November bills, respectively), the charge would add \$0.002102 per kWh to the ECA on May bills and \$0.001736 per kWh to the ECA on November bills. The unadjusted test year volumes from March, 2010 were almost 98 million kWh and the unadjusted test year volumes from September, 2009 were over 118 million kWh.

If for some reason, the above information cannot be provided by the date requested, please provide a written explanation of those reasons.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed 

Date 6/14/2011

MIDWEST ENERGY, INC
ELECTRIC DEPT
TEST YEAR ENDED AUGUST 31, 2010

ANALYSIS OF LONG-TERM DEBT AND SERVICE PAYMENTS

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Rates	Debt Balance At 4/30/2011	Payments Scheduled for 12 Mos. Following Test Year (1) Principal Payments	Interest Payments	Total [3] + [4]
LONG TERM DEBT						
1	NRUCFC	5.924%	\$ 684,496	\$ 112,322	\$ 37,223	\$ 149,545
2	NRUCFC	5.874%	9,068,005	156,476	528,059	684,535
3	NRUCFC	6.874%	4,331,000	3,663,000	171,816	3,834,816
4	NRUCFC	6.624%	1,122,449	-	74,351	74,351
5	NRUCFC	6.674%	8,979,592	-	599,298	599,298
6	NRUCFC	6.774%	6,118,734	70,815	412,085	482,900
7	NRUCFC	6.524%	3,615,811	133,781	622,972	756,753
8	NRUCFC	5.374%	1,609,368	155,351	512,233	667,584
9	NRUCFC	5.724%	3,668,208	144,901	549,261	694,162
10	NRUCFC	1.750%	15,350,952	324,454	265,803	590,257
11	Total NRUCFC		<u>74,548,615</u>	<u>4,761,100</u>	<u>3,773,101</u>	<u>8,534,201</u>
12	CoBank	4.850%	6,220,771	417,775	291,576	709,351
13	CoBank	4.835%	10,392,660	204,424	497,543	701,967
14	CoBank	3.775%	9,460,919	561,321	346,555	907,876
15	CoBank	5.905%	14,697,931	99,253	864,982	964,235
16	CoBank	6.170%	9,547,086	143,767	584,619	728,406
17	CoBank	6.000%	9,533,627	147,641	567,588	715,229
18	CoBank	5.510%	9,557,181	148,313	522,515	670,828
19	CoBank	6.180%	9,618,549	139,227	590,124	729,351
20	CoBank	5.900%	9,638,748	142,342	584,487	706,829
21	CoBank	5.910%	9,685,062	134,581	568,410	702,991
22	CoBank	3.741%	9,998,689	2,662	374,001	376,663
23	CoBank	5.850%	9,820,318	95,312	571,701	667,013
24	CoBank	5.906%	9,790,572	425,185	565,675	990,860
25	CoBank	3.561%	9,998,689	2,662	356,006	358,668
26	CoBank	3.407%	1,591,317	148,769	51,716	198,485
27	CoBank	5.108%	9,922,477	114,974	503,904	618,878
28	CoBank	4.967%	9,918,502	113,384	489,836	603,220
29	CoBank	5.950%	9,924,297	92,771	587,736	680,507
30	Total CoBank		<u>169,317,395</u>	<u>3,132,383</u>	<u>8,898,974</u>	<u>12,031,357</u>
31	USDA, KHRC & KCC	0.281%	<u>4,199,437</u>	<u>415,251</u>	<u>11,200</u>	<u>426,451</u>
31	TOTAL TEST YEAR L-T DEBT		<u>\$ 248,065,447</u>	<u>\$ 8,308,734</u>	<u>\$ 12,683,275</u>	<u>\$ 20,992,009</u>
31	New CoBank Debt	6.000%	<u>10,000,000</u>	<u>92,514</u>	<u>597,225</u>	<u>689,739</u>
32	TOTAL L-T DEBT		<u>258,065,447</u>	<u>8,401,247</u>	<u>13,280,500</u>	<u>21,681,747</u>
ALLOCATION						
<u>NRUCFC Allocation (Includes Discounts)</u>						
32	Electric	84.78%	218,775,577	7,122,177	11,258,574	18,380,751
33	Gas	15.22%	39,289,870	1,279,071	2,021,926	3,300,996
34	Other	0.00%	-	-	-	-
35	Total	100.00%	<u>\$ 258,065,447</u>	<u>\$ 8,401,247</u>	<u>\$ 13,280,500</u>	<u>\$ 21,681,747</u>

CERTIFICATE OF SERVICE

11-MDWE-609-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, electronic service, or hand-delivered this 1st day of July, 2011, to the following:

DANA BRADBURY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027

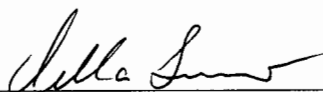
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