

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

* P=POSTED U=UNPOSTED

UNRL NO*	DESCRIPTION	LOCATION	TASK	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
19802	P HEIN LAW FIRM, CHARTERED	17240	08	8/07/2006	A/P	APINVOICE			USD	235.89	.00
19802	P THE ELLSWORTH REPORTER	10846	08	8/07/2006	A/P	APINVOICE			USD	39.49	.00
19802	P KLOE/KKCI	11552	08	8/07/2006	A/P	APINVOICE			USD	80.60	.00
19802	P KOLS	11581	08	8/07/2006	A/P	APINVOICE			USD	43.68	.00
19802	P KXXX	11601	08	8/07/2006	A/P	APINVOICE			USD	43.68	.00
19802	P KZLS	11604	08	8/07/2006	A/P	APINVOICE			USD	93.60	.00
19802	P EAGLE RADIO	10800	08	8/07/2006	A/P	APINVOICE			USD	104.00	.00
19802	P EAGLE RADIO	10800	08	8/07/2006	A/P	APINVOICE			USD	72.49	.00
19802	P KGTR-FM	14602	08	8/07/2006	A/P	APINVOICE			USD	101.73	.00
19802	P KNN & KGTR RADIO DON'T	11577	08	8/07/2006	A/P	APINVOICE			USD	31.20	.00
19802	P KWKR INC	16404	08	8/07/2006	A/P	APINVOICE			USD	91.00	.00
19802	P KSKL-KFLA RADIO INC	16705	08	8/07/2006	A/P	APINVOICE			USD	91.00	.00
19822	P HTMC	17204	08	8/14/2006	A/P	APINVOICE			USD	23.40	.00
19822	P AG-NEWS	17242	08	8/14/2006	A/P	APINVOICE			USD	39.00	.00
19822	P KAYS RADIO	11496	08	8/14/2006	A/P	APINVOICE			USD	109.04	.00
19822	P KFIX	14302	08	8/14/2006	A/P	APINVOICE			USD	109.04	.00
19822	P KHAZ	11526	08	8/14/2006	A/P	APINVOICE			USD	109.04	.00
19822	P KJLS	11544	08	8/14/2006	A/P	APINVOICE			USD	109.04	.00
19822	P KKOY	14304	08	8/14/2006	A/P	APINVOICE			USD	109.04	.00
19822	P HIGH PLAINS PUBLIC RADIO	15893	08	8/14/2006	A/P	APINVOICE			USD	49.57	.00
19822	P CENTRAL PUBLISHING CO	10396	08	8/14/2006	A/P	APINVOICE			USD	678.60	.00
19822	P DIRECT MAIL DEVELOPMENT	10732	08	8/14/2006	A/P	APINVOICE			USD	141.78	.00
19822	P HAYS DAILY NEWS INC.	11182	08	8/14/2006	A/P	APINVOICE			USD	148.20	.00
19822	P HAYS DAILY NEWS INC.	11182	08	8/14/2006	A/P	APINVOICE			USD	148.20	.00
19836	P PHAZE 2 CORP	17187	08	8/22/2006	A/P	APINVOICE			USD	227.12	.00
19836	P KNN & KGTR RADIO DON'T	11577	08	8/22/2006	A/P	APINVOICE			USD	.00	31.20
19836	P KNN & KGTR RADIO DON'T	11577	08	8/22/2006	A/P	APINVOICE			USD	.00	31.20
19836	P TERRITORIAL MAGAZINE	14603	08	8/22/2006	A/P	APINVOICE			USD	31.20	.00
19836	P FHSU	12593	08	8/22/2006	A/P	APINVOICE			USD	205.40	.00
19836	P PALACE COMMUNITY THEATRE	10922	08	8/22/2006	A/P	APINVOICE			USD	1,170.00	.00
19836	P PALACE COMMUNITY THEATRE	17252	08	8/22/2006	A/P	APINVOICE			USD	78.00	.00
19836	P PALACE COMMUNITY THEATRE	17252	08	8/22/2006	A/P	APINVOICE			USD	18.22	.00
19844	P DIRECT MAIL DEVELOPMENT	12747	08	8/22/2006	A/P	APINVOICE			USD	187.40	.00
19895	P PAYROLL 2000 CLOSE TO GENERAL	10732	08	8/26/2006	PYRL	PAYROLL			USD	825.66	.00
19895	P PAYROLL 2000 CLOSE TO GENERAL	10732	08	8/26/2006	PYRL	PAYROLL			USD	825.66	.00
19895	P PAYROLL 2000 CLOSE TO GENERAL	10732	08	8/26/2006	PYRL	PAYROLL			USD	27.00	.00
19899	P OC INTFC		08	8/31/2006	EQUIP	Equipment			USD	795.08	.00
19899	P OC INTFC		08	8/31/2006	EQUIP	Equipment			USD	61.81	.00
19899	P OC INTFC		08	8/31/2006	EQUIP	Equipment			USD	46.98	.00
19899	P OC INTFC		08	8/31/2006	EQUIP	Equipment			USD	67.99	.00
19917	P Allocation-Workmen's Comp Insu	08	08	8/31/2006	PYRL OH	AUGINJ			USD	6.16	.00
19918	P Pension Expense Allocated	08	08	8/31/2006	PYRL OH	AUGPENS			USD	239.92	.00

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RESOURCE	WORKORDER	LOCATION	TASK	PRD	DATE	SOURCE	REFERENCE	PROJECT	hours	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
19920	P FICA Allocated			08	8/31/2006	PYRL OH	AUGFICA			USD	193.40	.00
19922	P Medical/Dental Insur. Allocate			08	8/31/2006	PYRL OH	AUGMED			USD	213.35	.00
19925	P Vacation/Sick/Etc Leave Alloca			08	8/31/2006	PYRL OH	AUGVAC			USD	137.87	.00
08	AUG TOTALS								80.00	USD	8,172.53*	
19952	P KLOE/KKCI			11552	09	9/11/2006	A/P	APINVOICE		USD	80.60	.00
19952	P KKAN-KOMA CORP			14890	09	9/11/2006	A/P	APINVOICE		USD	52.00	.00
19952	P OAKLEY GRAPHIC*WINONA LD			11175	09	9/11/2006	A/P	APINVOICE		USD	462.00	.00
19952	P HAYS DAILY NEWS INC.			11182	09	9/11/2006	A/P	APINVOICE		USD	109.20	.00
19952	P KOLS			11581	09	9/11/2006	A/P	APINVOICE		USD	47.84	.00
19952	P KSKL-KELA RADIO INC			16705	09	9/11/2006	A/P	APINVOICE		USD	91.00	.00
19952	P KWKR INC			16404	09	9/11/2006	A/P	APINVOICE		USD	91.00	.00
19952	P KXXX			11601	09	9/11/2006	A/P	APINVOICE		USD	47.84	.00
19952	P CONSOLIDATED PRINTING &			10616	09	9/11/2006	A/P	APINVOICE		USD	91.00	.00
19970	P KARLA'S HSE OF SWEETS &			14053	09	9/22/2006	A/P	APINVOICE		USD	36.18	.00
19974	P EAGLE RADIO			10800	09	9/18/2006	A/P	APINVOICE		USD	17.25	.00
19974	P EAGLE RADIO			10800	09	9/18/2006	A/P	APINVOICE		USD	101.73	.00
19974	P EAGLE RADIO			10800	09	9/18/2006	A/P	APINVOICE		USD	104.00	.00
19974	P ELLIS REVIEW CORP			16292	09	9/18/2006	A/P	APINVOICE		USD	78.88	.00
19974	P KAYS RADIO			11496	09	9/18/2006	A/P	APINVOICE		USD	60.84	.00
19974	P KFX			14302	09	9/18/2006	A/P	APINVOICE		USD	116.84	.00
19974	P KGTR-FM			14502	09	9/18/2006	A/P	APINVOICE		USD	116.84	.00
19974	P KHAZ			11526	09	9/18/2006	A/P	APINVOICE		USD	31.20	.00
19974	P KJLS			11544	09	9/18/2006	A/P	APINVOICE		USD	116.84	.00
19974	P KQX			14304	09	9/18/2006	A/P	APINVOICE		USD	116.84	.00
19974	P KNS-AM			14603	09	9/18/2006	A/P	APINVOICE		USD	116.84	.00
19974	P KZLS			11604	09	9/18/2006	A/P	APINVOICE		USD	31.20	.00
19974	P EAGLE COMMUNITY TV			14965	09	9/18/2006	A/P	APINVOICE		USD	93.60	.00
19974	P NADS			17294	09	9/18/2006	A/P	APINVOICE		USD	15.60	.00
19996	P COMMERCE BANK			12747	09	9/28/2006	A/P	APINVOICE		USD	91.00	.00
20000	P PAYROLL 2000 CLOSE TO GENERAL			12747	09	9/28/2006	PYRL	PAYROLL		USD	44.89	.00
20000	P PAYROLL 2000 CLOSE TO GENERAL			09	9/23/2006	PYRL	PAYROLL			USD	764.50	.00
20030	P OC INTFC			09	9/30/2006	EQUIP	Equipment			USD	795.08	.00
20030	P OC INTFC			09	9/30/2006	EQUIP	Equipment			USD	143.58	.00
20030	P OC INTFC			09	9/30/2006	EQUIP	Equipment			USD	46.27	.00
20041	P Allocation-Workmen's Comp Insu			09	9/30/2006	PYRL OH	SEPINJ			USD	3.93	.00
20042	P Pension Expense Allocated			09	9/30/2006	PYRL OH	SEPPNS			USD	275.79	.00
20044	P FICA Allocated			09	9/30/2006	PYRL OH	SEPFICA			USD	147.69	.00
20046	P Medical/Dental Insur. Allocate			09	9/30/2006	PYRL OH	SEPMED			USD	326.66	.00
20049	P Vacation/Sick/Etc Leave Alloca			09	9/30/2006	PYRL OH	SEPVAC			USD	424.94	.00
09	SEP TOTALS								51.00	USD	5,200.49*	
20080	P FEIST PUBLICATIONS INC			10919	10	10/09/2006	A/P	APINVOICE		USD	1,510.08	.00
20080	P FEIST PUBLICATIONS INC			10919	10	10/09/2006	A/P	APINVOICE		USD	717.60	.00

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20080	10 10/09/2006	A/P	APINVOICE		USD	26.00	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	13.00	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	104.00	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	101.72	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	104.00	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	72.49	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	18.20	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	99.14	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	78.00	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	182.00	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	182.00	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	43.68	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	43.68	.00
20080	10 10/09/2006	A/P	APINVOICE		USD	93.60	.00
20088	10 10/09/2006	A/P	APINVOICE		USD	36.37	.00
20088	10 10/16/2006	A/P	APINVOICE		USD	352.00	.00
20088	10 10/16/2006	A/P	APINVOICE		USD	200.62	.00
20088	10 10/16/2006	A/P	APINVOICE		USD	159.48	.00
20106	10 10/21/2006	PYRL	PAYROLL		USD	764.50	.00
20106	10 10/21/2006	PYRL	PAYROLL		USD	25.00	.00
20130	10 10/30/2006	A/P	APINVOICE		USD	703.34	.00
20167	10 10/31/2006	EQUIP	Equipment		USD	19.22	.00
0100	10 10/31/2006	EQUIP	Equipment		USD	36.38	.00
20167	10 10/31/2006	EQUIP	Equipment		USD	.00	.00
20174	10 10/31/2006	PYRL OH	Equipment		USD	116.71	.00
20175	10 10/31/2006	PYRL OH	OCTINJ		USD	3.78	.00
20177	10 10/31/2006	PYRL OH	OCTPENS		USD	223.72	.00
20179	10 10/31/2006	PYRL OH	OCTFICA		USD	119.80	.00
20180	10 10/31/2006	PYRL OH	OCTMED		USD	220.67	.00
20182	10 10/31/2006	PYRL OH	OCTTRNG		USD	31.86	.00
20182	10 10/31/2006	PYRL OH	OCTVAC		USD	110.13	.00
10 OCT TOTALS					USD	6,497.77*	.00
20171	11 11/03/2006	A/P	APINVOICE		USD	18.20	.00
20171	11 11/03/2006	A/P	APINVOICE		USD	108.11	.00
20216	11 11/10/2006	A/P	APINVOICE		USD	335.93	.00
20252	11 11/22/2006	A/P	APINVOICE		USD	139.09	.00
20270	11 11/18/2006	PY2000	PAYROLL		USD	519.86	.00
20270	11 11/18/2006	PY2000	PAYROLL		USD	17.00	.00
20270	11 11/18/2006	PY2000	PAYROLL		USD	672.76	.00
20273	11 11/30/2006	EQUIP	Equipment		USD	22.00	.00
0100	11 11/30/2006	EQUIP	Equipment		USD	98.69	.00
20310	11 11/30/2006	PYRL OH	NOVINJ		USD	.00	.00
20311	11 11/30/2006	PYRL OH	NOVPENS		USD	3.02	.00
20311	11 11/30/2006	PYRL OH	NOVPENS		USD	177.93	.00

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PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
hours							
11	11/30/2006	PYRL OH	NOVFICA		USD	95.28	.00
11	11/30/2006	PYRL OH	NOVMED		USD	206.37	.00
11	11/30/2006	PYRL OH	NOVSFTY		USD	6.33	.00
11	11/30/2006	PYRL OH	NOVVAC		USD	81.37	.00
11	11/30/2006	PY2000	PAYROLL		USD	.00	519.86
11	11/30/2006	PY2000	PAYROLL		USD	.00	672.76
11	11/30/2006	PYRL	PAYROLL		USD	519.86	.00
11	11/30/2006	PYRL	PAYROLL		USD	672.76	.00
11	NOV TOTALS				USD	2,462.94*	
12	12/11/2006	A/P	APINVOICE		USD	45.95	.00
12	12/11/2006	A/P	APINVOICE		USD	45.08	.00
12	12/11/2006	A/P	APINVOICE		USD	159.04	.00
12	12/11/2006	A/P	APINVOICE		USD	39.00	.00
12	12/18/2006	A/P	APINVOICE		USD	92.04	.00
12	12/18/2006	A/P	APINVOICE		USD	644.62	.00
12	12/26/2006	A/P	APINVOICE		USD	217.39	.00
12	12/26/2006	A/P	APINVOICE		USD	894.83	.00
12	12/26/2006	A/P	APINVOICE		USD	78.20	.00
12	12/26/2006	A/P	APINVOICE		USD	214.36	.00
12	12/26/2006	A/P	APINVOICE		USD	868.40	.00
12	12/26/2006	A/P	APINVOICE		USD	63.01	.00
12	12/26/2006	A/P	APINVOICE		USD	25.30	.00
12	12/26/2006	A/P	APINVOICE		USD	18.20	.00
12	12/28/2006	A/P	APINVOICE		USD	502.81	.00
12	12/16/2006	PYRL	PAYROLL		USD	458.70	.00
12	12/16/2006	PYRL	PAYROLL		USD	15.00	.00
12	12/31/2006	EQUIP	Equipment		USD	489.28	.00
12	12/31/2006	EQUIP	Equipment		USD	59.42	.00
12	12/31/2006	EQUIP	Equipment		USD	37.82	.00
12	12/31/2006	PYRL OH	DECINJ		USD	3.90	.00
12	12/31/2006	PYRL OH	DECPENS		USD	167.67	.00
12	12/31/2006	PYRL OH	DECFICA		USD	64.78	.00
12	12/31/2006	PYRL OH	DECDMED		USD	285.95	.00
12	12/31/2006	PYRL OH	DECVAC		USD	268.30	.00
12	DEC TOTALS				USD	5,744.05*	
01	1/13/2007	PYRL	PAYROLL		USD	336.38	.00
01	1/08/2007	A/P	APINVOICE		USD	424.40	.00

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PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
20490	01	1/08/2007 A/P	APINVOICE		USD	233.74	.00
20490	01	1/08/2007 A/P	APINVOICE		USD	266.22	.00
20490	01	1/08/2007 A/P	APINVOICE		USD	194.49	.00
20490	01	1/08/2007 A/P	APINVOICE		USD	41.18	.00
20505	01	1/08/2007 A/P	APINVOICE		USD	18.20	.00
20505	01	1/15/2007 A/P	APINVOICE		USD	1,884.48	.00
20505	01	1/15/2007 A/P	APINVOICE		USD	1,742.52	.00
20505	01	1/15/2007 A/P	APINVOICE		USD	174.20	.00
20505	01	1/15/2007 A/P	APINVOICE		USD	53.04	.00
20519	01	1/15/2007 A/P	APINVOICE		USD	100.00	.00
20519	01	1/22/2007 A/P	APINVOICE		USD	16.70	.00
20529	01	1/22/2007 A/P	APINVOICE		USD	26.00	.00
20529	01	1/13/2007 PYRL	PAYROLL		USD	275.22	.00
20592	01	1/31/2007 EQUIP	Equipment		USD	45.17	.00
0100					USD		
20592	01	1/31/2007 EQUIP	Equipment		USD	58.07	.00
0100					USD		
20606	01	1/31/2007 PYRL OH	JANINI		USD	1.47	.00
20607	01	1/31/2007 PYRL OH	JANPENS		USD	136.89	.00
20608	01	1/31/2007 PYRL OH	JANFUTA		USD	6.83	.00
20609	01	1/31/2007 PYRL OH	JANFICA		USD	65.95	.00
20610	01	1/31/2007 PYRL OH	JANSUTA		USD	9.94	.00
20611	01	1/31/2007 PYRL OH	JANMED		USD	111.26	.00
20614	01	1/31/2007 PYRL OH	JANVAC		USD	275.61	.00
01 JAN TOTALS					USD	6,618.08*	
20675	02	2/12/2007 A/P	APINVOICE		USD	85.54	.00
20675	02	2/12/2007 A/P	APINVOICE		USD	104.00	.00
20675	02	2/12/2007 A/P	APINVOICE		USD	15.57	.00
20675	02	2/12/2007 A/P	APINVOICE		USD	87.36	.00
20707	02	2/26/2007 A/P	APINVOICE		USD	31.20	.00
20709	02	1/27/2007 PYRL	PAYROLL		USD	611.60	.00
20709	02	1/27/2007 PYRL	PAYROLL		USD	886.82	.00
20752	02	2/28/2007 EQUIP	Equipment		USD	52.09	.00
0100					USD		
20752	02	2/28/2007 EQUIP	Equipment		USD	76.40	.00
0100					USD		
20787	02	2/28/2007 PYRL OH	FEBINI		USD	3.59	.00
20788	02	2/28/2007 PYRL OH	FEBPENS		USD	236.28	.00
20789	02	2/28/2007 PYRL OH	FEBFUTA		USD	2.08	.00
20790	02	2/28/2007 PYRL OH	FEBFICA		USD	113.84	.00
20791	02	2/28/2007 PYRL OH	FEBSUTA		USD	5.81	.00
20792	02	2/28/2007 PYRL OH	FEBMED		USD	184.52	.00

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JNRL NO*	DESCRIPTION	WORKORDER	LOCATION	TASK	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
										hours		
20793	P Allocation of training expense	02	2/28/2007	PYRL OH				FEBRNG		USD	79.91	.00
20795	P Vacation/Sick/Etc Leave Alloca	02	2/28/2007	PYRL OH				FEBVAC		USD	32.92	.00
02 FEB TOTALS										49.00	2,609.53*	
20757	P KRAN-KOMA CORP	14890	03	3/02/2007	A/P			APINVOICE		USD	52.00	.00
20850	P EAGLE RADIO	10800	03	3/12/2007	A/P			APINVOICE		USD	104.00	.00
20850	P EAGLE RADIO	10800	03	3/12/2007	A/P			APINVOICE		USD	68.22	.00
20850	P KLOE/KKCI	11552	03	3/12/2007	A/P			APINVOICE		USD	72.80	.00
20850	P EAGLE RADIO	10800	03	3/12/2007	A/P			APINVOICE		USD	101.73	.00
20850	P KXXX	11601	03	3/12/2007	A/P			APINVOICE		USD	41.60	.00
20850	P KQLS	11581	03	3/12/2007	A/P			APINVOICE		USD	41.60	.00
20850	P KZLS	11604	03	3/12/2007	A/P			APINVOICE		USD	119.60	.00
20850	P KNNS-AM	14603	03	3/12/2007	A/P			APINVOICE		USD	15.60	.00
20850	P KFR-FM	14602	03	3/12/2007	A/P			APINVOICE		USD	20.80	.00
20850	P HAYS DAILY NEWS INC.	11182	03	3/12/2007	A/P			APINVOICE		USD	18.20	.00
20850	P GREAT BEND TRIBUNE	11107	03	3/12/2007	A/P			APINVOICE		USD	13.00	.00
20859	P EAGLE RADIO INC	10798	03	3/16/2007	A/P			APINVOICE		USD	2,236.31	.00
20859	P TERRITORIAL MAGAZINE	12593	03	3/16/2007	A/P			APINVOICE		USD	102.70	.00
20871	P THE HERITAGE COMPANY	11231	03	3/23/2007	A/P			APINVOICE		USD	381.90	.00
20895	P CONSOLIDATED PRINTING &	10616	03	3/29/2007	A/P			APINVOICE		USD	797.22	.00
20895	P PLAINVILLE SADDLE CLUB I	14309	03	3/29/2007	A/P			APINVOICE		USD	72.80	.00
20897	P PAYROLL 2000 CLOSE TO GENERAL	03	3/24/2007	PYRL				PAYROLL		USD	764.50	.00
20897	P PAYROLL 2000 CLOSE TO GENERAL	03	3/24/2007	PYRL				PAYROLL		USD	922.20	.00
20897	P PAYROLL 2000 CLOSE TO GENERAL	03	3/24/2007	PYRL				PAYROLL		USD	763.20	.00
20937	P Allocation-Workmen's Comp Insu	03	3/31/2007	PYRL OH				MARINJ		USD	6.00	.00
20938	P Pension Expense Allocated	03	3/31/2007	PYRL OH				MARPENS		USD	178.67	.00
20940	P FICA Allocated	03	3/31/2007	PYRL OH				MARFICA		USD	189.18	.00
20942	P Medical/Dental Insur. Allocated	03	3/31/2007	PYRL OH				MARMED		USD	.00	42.16
20945	P Vacation/Sick/Etc Leave Alloca	03	3/31/2007	PYRL OH				MARVAC		USD	43.47	.00
20959	P OC INTFC	03	3/31/2007	EQUIP				Equipment		USD	75.32	.00
0100										USD	.00	.00
20959	P OC INTFC	03	3/31/2007	EQUIP				Equipment		USD	97.23	.00
0100										USD	.00	.00
03 MAR TOTALS										78.00	7,257.69*	
20975	P GREAT BEND TRIBUNE	11107	04	4/05/2007	A/P			APINVOICE		USD	130.00	.00
20975	P DIRECT MAIL DEVELOPMENT	10732	04	4/05/2007	A/P			APINVOICE		USD	1,590.00	.00
20975	P DIRECT MAIL DEVELOPMENT	10732	04	4/05/2007	A/P			APINVOICE		USD	112.10	.00
20988	P HAYS DAILY NEWS INC.	11182	04	4/16/2007	A/P			APINVOICE		USD	309.40	.00
20988	P FHSU RODEO	10926	04	4/16/2007	A/P			APINVOICE		USD	36.40	.00
20999	P THE HERITAGE COMPANY	11231	04	4/23/2007	A/P			APINVOICE		USD	477.76	.00
20999	P DIRECT MAIL DEVELOPMENT	10732	04	4/23/2007	A/P			APINVOICE		USD	410.65	.00
21007	P THE HERITAGE COMPANY	11231	04	4/27/2007	A/P			APINVOICE		USD	258.84	.00
21011	P PAYROLL 2000 CLOSE TO GENERAL	04	4/19/2007	PYRL				PAYROLL		USD	826.80	.00

* P=POSTED U=UNPOSTED
 COM-BU-FER-SU-SU-CC
 JNRL NO* DESCRIPTION
 RESOURCE WORKORDER LOCATION TASK PRD DATE SOURCE REFERENCE PROJECT DEBIT AMOUNT CREDIT AMOUNT

RESOURCE	WORKORDER	LOCATION	TASK	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
COM-BU-FER-SU-SU-CC											
SELECTED ACCOUNT NO 001-01-930-10-**-***											
21011	P	PAYROLL	2000 CLOSE TO GENERAL	04	4/19/2007	PYRL	PAYROLL		USD	731.40	.00
21068	P	OC INTFC		04	4/30/2007	EQUIP	Equipment		USD	129.38	.00
21068	P	OC INTFC		04	4/30/2007	EQUIP	Equipment		USD	76.10	.00
21077	P	Allocation-Workmen's Comp	Insu	04	4/30/2007	PYRL	APRPNJ		USD	4.50	.00
21078	P	Pension Expense	Allocated	04	4/30/2007	PYRL	APRPNS		USD	437.35	.00
21080	P	FICA	Allocated	04	4/30/2007	PYRL	APRFCA		USD	163.92	.00
21081	P	SUTA	Allocated	04	4/30/2007	PYRL	APRSUTA		USD	.00	12.26
21082	P	Medical/Dental Insur.	Allocated	04	4/30/2007	PYRL	APRMED		USD	136.97	.00
21085	P	Vacation/Sick/Etc Leave	Allocated	04	4/30/2007	PYRL	APRVAC		USD	475.95	.00
04 APR TOTALS										6,295.26*	
21105	P	HTMC		17204	05	5/07/2007	A/P	APINVOICE	USD	23.40	.00
21105	P	GREAT BEND TRIBUNE		11107	05	5/07/2007	A/P	APINVOICE	USD	26.00	.00
21105	P	PIONEER COMMUNICATIONS		12080	05	5/07/2007	A/P	APINVOICE	USD	56.16	.00
21105	P	HOXIE SENTINEL		11314	05	5/07/2007	A/P	APINVOICE	USD	21.84	.00
21134	P	THE ELLSWORTH REPORTER		10846	05	5/14/2007	A/P	APINVOICE	USD	25.97	.00
21134	P	HANSON DIRECTORY		11152	05	5/14/2007	A/P	APINVOICE	USD	222.46	.00
21134	P	TECH DATA CORPORATION		12584	05	5/14/2007	A/P	APINVOICE	USD	95.57	.00
21134	P	ABEYVILLE FRONTIER DAYS		16030	05	5/14/2007	A/P	APINVOICE	USD	44.20	.00
21134	P	HAYS DAILY NEWS INC.		11182	05	5/14/2007	A/P	APINVOICE	USD	18.20	.00
21142	P	LEADERSHIP KANSAS		11636	05	5/18/2007	A/P	APINVOICE	USD	250.00	.00
21170	P	POLK		12095	05	5/25/2007	A/P	APINVOICE	USD	281.84	.00
21173	P	PAYROLL	2000 CLOSE TO GENERAL	05	5/19/2007	PYRL	PAYROLL		USD	858.60	.00
21173	P	PAYROLL	2000 CLOSE TO GENERAL	05	5/19/2007	PYRL	PAYROLL		USD	349.80	.00
21205	P	OC INTFC		05	5/31/2007	EQUIP	Equipment		USD	35.35	.00
21205	P	OC INTFC		05	5/31/2007	EQUIP	Equipment		USD	35.35	.00
21210	P	Allocation-Workmen's Comp	Insu	05	5/31/2007	PYRL	MAYINJ		USD	3.23	.00
21211	P	Pension Expense	Allocated	05	5/31/2007	PYRL	MAYPNS		USD	216.91	.00
21213	P	FICA	Allocated	05	5/31/2007	PYRL	MAYFICA		USD	108.79	.00
21215	P	Medical/Dental Insur.	Allocated	05	5/31/2007	PYRL	MAYMED		USD	121.01	.00
21216	P	Allocation of training expense		05	5/31/2007	PYRL	MAYTRNG		USD	318.54	.00
21218	P	Vacation/Sick/Etc Leave	Allocated	05	5/31/2007	PYRL	MAYVAC		USD	109.09	.00
05 MAY TOTALS										3,222.31*	
21252	P	RELAY FOR LIFE		12222	06	6/11/2007	A/P	APINVOICE	USD	52.00	.00
21252	P	HAYS AREA CHAMBER OF COM		10413	06	6/11/2007	A/P	APINVOICE	USD	16.12	.00
21252	P	GREAT BEND TRIBUNE		11107	06	6/11/2007	A/P	APINVOICE	USD	26.00	.00
21252	P	HAYS DAILY NEWS INC.		11182	06	6/11/2007	A/P	APINVOICE	USD	18.20	.00
21252	P	KANSAS BIGGEST RODEO		16521	06	6/11/2007	A/P	APINVOICE	USD	65.00	.00

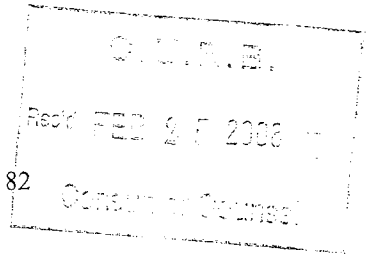
* P=POSTED U=UNPOSTED
 COM-BU-FER-SU-SU-CC
 SELECTED ACCOUNT NO 001-01-930-10-***

COM-BU-FER-SU-SU-CC	JNRL NO* DESCRIPTION	RESOURCE	WORKORDER	LOCATION	TASK	PRD	DATE	SOURCE	REFERENCE	PROJECT	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
											hours		
21272	P PAYROLL 2000 CLOSE TO GENERAL	06	6/02/2007	PYRL	PAYROLL						USD	763.20	.00
21272	P PAYROLL 2000 CLOSE TO GENERAL	06	6/02/2007	PYRL	PAYROLL						USD	318.00	.00
21275	P KSN CORP										USD	192.40	.00
21275	P KSKL-KFLA RADIO INC										USD	91.00	.00
21275	P KWKR INC										USD	91.00	.00
21275	P STAR COMMUNICATION CORP										USD	9.10	.00
21333	P OC INTFC										USD	29.35	.00
0100											USD	24.46	.00
21333	P OC INTFC										USD	143.14	.00
21359	P Medical/Dental Insur. Allocate										USD	2.91	.00
21360	P Allocation-Workmen's Comp Insu										USD	206.74	.00
21361	P Pension Expense Allocated										USD	107.59	.00
21363	P FICA Allocated										USD	186.66	.00
21365	P Allocation of training expense										USD	174.55	.00
21367	P Vacation/Sick/Etc Leave Alloca										USD	2,517.42*	.00
06 JUN TOTALS											USD	1,039.00	61,555.24E
ENDING BALANCE											1,039.00	61,555.24E	

COMPANY	TOTALS	CURRENCY	DEBIT AMOUNT	CREDIT AMOUNT
COMPANY	TOTALS	USD	1,039.00	61,555.24
REPORT TOTALS		USD	1,039.00	61,555.24

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

Kansas Corporation Commission
Information Request



Company Name: MIDWEST ENERGY, INC(MDWE)
Docket Number: 08-MDWE-594-RTS
Date Requested: February 15, 2008
Date Information Needed: February 26, 2008

Request # 82

Please Provided the Following

Please provide a more detailed description of the following outside services. This detail should include a more specific reference to what the service(s) was related to (i.e. rate case, potential acquisition, etc.) and if the service was a one-time service or a recurring service.

- 1.) Stinson, Morrison, & Hecker
- 2.) Polsinelli, Shalton, & Welte
- 3.) Info@risk, Inc.
- 4.) Morris, Laing Law Office
- 5.) Southwest Power Pool

Response by: Tom Meis

- 1.) Stinson, Morrison, & Hecker – provide legal counsel for matters pending with the Federal Energy Regulatory Commission (FERC). Recurring Service
- 2.) Polsinelli, Shalton, & Welte – provide legal counsel for matters before the KCC such as rate cases, tariffs, and other dockets. Recurring Service
- 3.) Info@risk, Inc. – provided security program review and risk assessment. One-Time
- 4.) Morris, Laing Law Office – provide legal counsel for matters before the KCC such as rate cases, tariffs, and other dockets. Recurring service but no longer used.
- 5.) Southwest Power Pool – provided security constrained unit commitment study. One-Time

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 Meis

Date: _____

2/21/08

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 97
Docket Number: 08-MDWE-594-RTS
Date Requested: February 22, 2008
Date Information Needed: March 3, 2008

Please Provided the Following

Please provide all supporting workpapers detailing the \$36,500 of additional investments in equipment for energy efficiency, charged to account 392 and 394. This should include detailed list of all equipment purchased or expenses incurred, total dollar amounts for each expense, account number each expense was charged to, vendor associated with each expense, a brief description of the expense, the invoice date associated with each expense, and whether these types of expenses are expected to be a recurring, annual expense.

Response by: Tom Meis

The amounts included under Pro forma F shown on Schedule 4-2, page 2, are estimates for a vehicle and some equipment (mostly IR scanners) to support energy efficiency initiatives such as HowSmart. They are included here as a proposed increase to rate base as opposed to a recurring annual expense. See attached pages extracted from our 2008 budget that include the vehicle and equipment. Note that the \$14,500 of equipment includes those items to be located in Great Bend.

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 J. Meis

Date: _____

3/6/08

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 105
Docket Number: 08-MDWE-594-RTS
Date Requested: February 28, 2008
Date Information Needed: March 7, 2008

Please Provide the Following

Please provide a detailed description of the legal services provided for each of the items listed below and whether legal services related to each item will continue into the foreseeable future.

GMEC
City of Ellis
PAYS
Transmission Issues
COO
City of Oakley
CoBank

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 Meis

Date: _____

3/6/08

Midwest Energy, Inc.
Legal Expenses

Attachment to DR No. 105

Name	Description	
GMEC	Construction of gas fired peaking unit	will continue
City of Ellis	Donation of Building	completed
PAYS	HowSmart program docket	will continue
Transmission Issues	Filing of FERC Transmission rates at KCC	will continue
COO	Pipeline easement for GMEC	completed
City of Oakley	Purchase of distribution system from city	completed
CoBank	New Mortgage with CoBank	will continue

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 112
Docket Number: 08-MDWE-594-RTS
Date Requested: February 29, 2008
Date Information Needed: March 10, 2008

Please Provide the Following

Please provide all supporting workpapers for the Ellis Office Building Donation. This support should include the date the office building was donated, amounts(s) recorded to each applicable FERC account(s), total dollar amount the donation consisted of, who the building was donated to, and why Midwest chose to donate the building.

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 J. Meis

Date: 3/7/08

DR - 112

Ellis Office Building & Land Donation

	Building	Land	
Purchase Date	1982	1982	
Purchase Price	\$ 51,287	\$ 3,151	
Accumulated Depreciation	32,614		
Basis	<u>18,673</u>	<u>3,151</u>	21,824

Donation allocated to Electric Division and recorded in a/c 426-10	\$ 14,936
Donation allocated to Gas Division and recorded in a/c 426-10	6,888

Building donated to: Ellis Community Foundation

Reason for donation: The Ellis office building was donated to the Ellis Community Foundation for use by the Foundation, the Ellis Chamber of Commerce and the Ellis Alliance, a consortium of local entities. These groups did not have an easily-accessible location for public meetings in Ellis. Midwest Energy had just previously transferred its Ellis customer service activities to Hays and Wakeeney, and the building was not needed for service work. There were several vacant storefronts in Ellis, and we believed the potential to realize a reasonable sale price was small.

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 113
Docket Number: 08-MDWE-594-RTS
Date Requested: February 29, 2008
Date Information Needed: March 10, 2008

Please Provided the Following

Was the Ellis Office Building included in Midwest's rate base and recovered through rates? If yes, was the building fully depreciated?

Response by: Tom Meis

Yes, the Ellis office building was included in Midwest's rate base. No, the building was not fully depreciated. See DR 112.

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: 3/7/08

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 160
Docket Number: 08-MDWE-594-RTS
Date Requested: April 1, 2008
Date Information Needed: April 9, 2008

Please Provided the Following

For each of the following vendors, please provide the total amount of test year dues that was allocated to Midwest Energy's electric department.

Kansas Electric Cooperative
Kansas Chamber of Commerce & Industry
National Rural Electric Cooperative Association

Response by Tom Meis.

Kansas Electric Cooperative - \$91,919
Kansas Chamber of Commerce & Industry - \$4,114
National Rural Electric Cooperative Association - \$23,820

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: 4/8/08

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 163
Docket Number: 08-MDWE-594-RTS
Date Requested: April 3, 2008
Date Information Needed: April 11, 2008

Please Provided the Following

1. Please provide a detailed discussion of Midwest Energy's Wellness Incentive Program.
2. Please provide an explanation of what the Wellness Incentive Program expenses relate.

Response by Tom Meis.

1. See attached summaries of the program for the non-union employees (effective December 1, 2007) and electric union employees (effective January 1, 2008). The two are identical except for effective dates.
2. When we adopted the plans, GAAP accounting required that we accrue the total liability at the time of implementation as opposed to expensing as we pay. We elected an amortization period of 10 years to roughly approximate the average amount that would payout over the next 10 years and to reduce the impact on the annual revenue requirement. The wellness amounts and related amortization show on Schedule 9-14, lines 10 - 14.

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: 4/11/08

Kansas Corporation Commission

**WELLNESS INCENTIVE PROGRAM
FOR EMPLOYEES OF
MIDWEST ENERGY, INC.**

EFFECTIVE DECEMBER 1, 2007

To promote long term healthy lifestyles and benefit management, employees will receive an award upon termination of their career with Midwest Energy based on the sick leave balance at that time.

Eligible employees are those who are covered under the Group Health and Short-Term Sickness and Accident Disability Plans. Employees who terminate employment with Midwest Energy, Inc. for any reason other than discharge are entitled to the award.

The award levels are as follows:

SICK LEAVE BALANCE HOURS	AWARD AMOUNT
250-499	\$100
500-999	\$500
1000-1499	\$5,000
1500-1999	\$10,000
2000+	\$25,000

The award will be included with the final pay and is subject to withholding taxes as required by federal and state law.

Midwest Energy, Inc. reserves the right to amend, discontinue, or modify the terms of this incentive program at anytime and for any reason.

WELLNESS INCENTIVE PROGRAM

EFFECTIVE January 1, 2008

To promote long term healthy lifestyles and benefit management, employees will receive an award upon termination of their career with Midwest Energy based on the sick leave balance at that time.

Eligible employees are those who are covered under the Group Health and Short-Term Sickness and Accident Disability Plans. Employees who terminate employment with Midwest Energy, Inc. for any reason other than discharge are entitled to the award.

The award levels are as follows:

SICK LEAVE BALANCE HOURS	AWARD AMOUNT
250-499	\$100
500-999	\$500
1000-1499	\$5,000
1500-1999	\$10,000
2000+	\$25,000

The award will be included with the final pay and is subject to withholding taxes as required by federal and state law.

Kansas Corporation Commission
Information Request

Company Name: MIDWEST ENERGY, INC(MDWE) Request # 170
Docket Number: 08-MDWE-594-RTS
Date Requested: April 4, 2008
Date Information Needed: April 9, 2008

Please Provided the Following

Per our conversations regarding changes/corrections/updates/errors to Midwest Energy's application, please provide an updated electronic copy of Midwest Energy's electric department rate application with a summary of the changes, corrections, updates, errors, etc. that have been found since the rate case was filed.

Response by Tom Meis.

See attached. The updated application file has been submitted electronically as well.

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 J. Meis

Date: 4/8/08

MIDWEST ENERGY, INC.
SUMMARY OF UPDATES/CORRECTIONS TO
DOCKET #08-MDWE-594-RTS

9-Apr-08

Revenue requirement as filed **\$ 10,028,870**

Updates/corrections:

<u>#</u>	<u>Description</u>	<u>Amount</u>	<u>Sched</u>
1	Common plant accumulated depreciation	\$ 89,234	5-2
2	Common plant accumulated depreciation	\$ (902)	5-2
3	Intangible plant accumulated depreciation	\$ (1,191)	5-2
4	Distribution plant accumulated depreciation	\$ 433	5-2
5	Retirement CWIP	\$ 32,914	4-1
6	GMEC CWIP	\$ 25,744	4-2
7	GMEC projected cost	\$ 301,211	4-2
8	Cash working capital	\$ 5,590	6-6
9	Pro forma adjustment D	\$ (23,632)	4-2
10	NRUCFC CTC interest income	\$ (5,562)	7-8
11	Capital structure	\$ (240,749)	7-3
12	W-system ECA kWh	\$ -	9-9
13	W-system ECA revenue	\$ 104,584	9-9
Total Adjustments		\$ 287,674	

Updated/corrected revenue requirement **\$ 10,316,544**

Explanations of adjustments:

- 1 We incorrectly included all of common plant accumulated depreciation, not just the electric portion, as a deduction to rate base. This was corrected.
- 2 A small balance under a sub-account of common plant accumulated depreciation was erroneously omitted which we corrected.
- 3 We had completely omitted intangible plant accumulated depreciation. We corrected this.
- 4 We had omitted a small debit balance in a sub-account of distribution accumulated depreciation. This was corrected.
- 5 We had completely omitted account 108.8 from the application. We added account 108.8.
- 6 We corrected the amount of CWIP related to the GMEC project.
- 7 We updated the total projected GMEC cost in plant in service.
- 8 We added account 556 to the cash working capital calculation (1/8th O&M).
- 9 We updated the amount of plant that was reclassified from accounts 394 and 396 to 392.
- 10 We had erroneously excluded some interest income on NRUCFC investments which we have now included.
- 11 Updated debt amounts, cost of debt and equity level to March 31.
- 12 Corrected the August 2006 kWh listed for W-system on schedule 9-9 (per Mike Volker).
- 13 Corrected the February 2007 W-system ECA revenue amount (per Mike Volker).

SUMMARY OF RATE BASE, OPERATING REVENUES AND EXPENSES

Line #	Description	Reference			PRO FORMA AT	
		Function	Section	Schedule	Present Rates	Proposed Rates
		[1]	[2]	[3]	[4]	[5]
						[6]
RATE BASE						
1	Utility Plant	4	1	1	\$ 378,269,620	\$ 378,269,620
2	Accumulated Depreciation	5	1	1	(145,554,143)	(145,554,143)
3	Net Plant in service	L 1 + L 2			232,715,478	232,715,478
4	Working Capital	6	1		6,099,689	6,099,689
5	Investment in NRUCFC	3	2		7,191,681	7,191,681
6	Customer Advances for Construction	3	3		(243,782)	(243,782)
7	TOTAL RATE BASE	Sum L 3 to L 6			\$ 245,763,066	\$ 245,763,066
OPERATING REVENUES AND EXPENSES						
8	Operating Revenues	9	1		\$ 97,723,878	\$ 108,040,422
9	Operating Expenses	9	1		(89,626,625)	(89,626,625)
10	NET OPERATING MARGINS	L 8 + L 9			\$ 8,097,254	\$ 10,316,544
11	RATE OF RETURN	L 10 / L 7			3.2947%	7.4925%
REVENUE INCREASE REQUIRED						
12	Rate of Return at Present Rates	Line 11, Col 4			3.2947%	
13	Rate of Return Required	7	1		7.4925%	
14	Change in ROR	Line 13 - Line 12			4.1978%	
15	Change in Operating Income	Line 14 * Line 7			\$ 10,316,544	
16	TIMES INTEREST EARNED				0.95	2.05
17	DEBT SERVICE COVERAGE				0.97	1.46

Amount	#	Sched	Explanation:
9,416,965	1	5-2	Correct common plant accum deprec - had included all common plant deprec, not just the electric portion
266,680	2	5-2	Correct common plant accum deprec - excluded a sub-account
262,492	3	5-2	Excluded accum amortization of intangible plant
58,198	4	5-2	Correct dist plant accum deprec - excluded a sub-account
23,535	5	4-1	Excluded 108.8 from CWIP
#####	6	4-2	Correct GMEC CWIP amount
#####	7	4-2	Update GMEC total projected cost
#####	8	6-6	Add acct 556 to cash working capital (1/8th O&M)
#####	9	4-2	Updated Pro forma D (reclass equipment to 392)
#####	10	7-8	Correct NRUCFC CTC interest income
#####	11	7-3	Update Cost of Debt
#####	12	9-9	Correct KWH (Mike V.)
#####	13	9-9	Correct W-system ECA amount filed (Mike V.)
#####	14	9-13	Update wages and salaries
287,674			Total Adjustments
#####			

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

SECTION 4
SCHEDULE 1
Page 1 of 1

UTILITY PLANT--TEST YEAR SUMMARY

Line #	Description	[1]	[2]	[3]	[4]	
		Schedule	Total Recorded 6/30/2007	Proforma Adjustments	Total As Adjusted 6/30/2007	
1	INTANGIBLE PLANT	Sec. 4, Sch 2	\$ 18,181	\$ -	\$ 18,181	
2	STEAM PRODUCTION PLANT	Sec. 4, Sch 2	9,630,629	-	9,630,629	
3	OTHER PRODUCTION PLANT	Sec. 4, Sch 2	4,773,639	64,525,310	69,298,949	
4	TRANSMISSION PLANT	Sec. 4, Sch 2	66,946,784	(41,000)	66,905,784	
5	DISTRIBUTION PLANT	Sec. 4, Sch 2	195,356,399	2,824,651	198,181,050	
6	GENERAL PLANT	Sec. 4, Sch 2	16,038,464	(1,020,859)	15,017,605	
7	SUB-TOTAL PLANT-IN-SERVICE	Sum (L 1 to L 6)	292,764,096	66,288,102	359,052,198	
8	OTHER PLANT IN SERVICE	Sec. 4, Sch 3	12,407,428	1,101,098	13,508,526	
9	COMPLETED CONSTRUCTION NOT CLASSIFIED	G/L a/c # 106	324,287	-	324,287	
10	PLANT IN SERVICE		305,495,811	67,389,200	372,885,011	
11	CONSTRUCTION WORK IN PROGRESS	G/L a/c # 107 & 108.8	25,520,330	(20,135,721)	5,384,609	Correction 5
12	OTHER		-	-	-	
13	TOTAL UTILITY PLANT	Sum (L 7 to L 11)	\$ 331,016,141	\$ 47,253,479	\$ 378,269,620	

Note: This schedule excludes account 114, the Acquisition premiums.

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

TOTAL COMPANY COMMON PLANT---ALLOCATED
2004 to 2007

Line #	Description	Account Number	Recorded Balances at December 31,				Pro Forma Adjustment	Test Year Balance
			[1] 2004	[2] 2005	[3] 2006	[4] 6/30/2007		
TOTAL COMMON PLANT								
1	Completed Construction - Not Classified	106	\$ 10,621	\$ 28,692	\$ 41,423	\$ (72,789)	\$ -	[5] + [6] \$ (72,789)
2	Land and land rights	118-89	629,038	629,038	629,038	629,038		629,038
3	Structures, Improvements	118-90	4,510,567	464,278	4,839,661	4,862,384		4,862,384
4	Office furniture and equipment	118-91-00	1,177,524	1,243,205	1,310,199	1,282,381		1,282,381
5	Computer Equipment	118-91-10	3,790,994	3,791,064	4,292,994	4,127,816		4,127,816
6	Transportation equipment						1,281,557	E 1,281,557
7	Communications equipment	118-97	2,462,401	3,120,346	3,550,287	3,612,050		3,612,050
8	TOTAL COMMON PLANT	Sum L 1 to L 5	\$ 12,581,145	\$ 9,276,623	\$ 14,663,602	\$ 14,440,880	\$ 1,281,557	\$ 15,722,437
ALLOCATION FACTORS								
9	Electric Operations	Sec. 12, Sch 1	83.22%	83.11%	83.45%	85.92%	85.92%	85.92%
10	Gas Operations	Sec. 12, Sch 1	16.78%	16.89%	16.55%	14.08%	14.08%	14.08%
11	Other	Sec. 12, Sch 1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	TOTAL ALLOCATION		100.00%	100.00%	100.00%	100.00%		100.00%
COMMON PLANT--ELECTRIC								
13	Completed Construction - Not Classified	L 1 * L 9	\$ 8,839	\$ 23,846	\$ 34,567	\$ (62,539)	\$ -	\$ (62,539)
14	Land and land rights	L 2 * L 9	523,485	522,793	524,932	540,462		540,462
15	Structures, Improvements	L 3 * L 9	3,753,694	385,861	4,038,697	4,177,701		4,177,701
16	Office furniture and equipment	L 4 * L 9	979,935	1,033,228	1,093,361	1,101,806		1,101,806
17	Computer Equipment	L 5 * L 9	3,154,865	3,150,753	3,582,503	3,546,569		3,546,569
18	Transportation equipment	L 6 * L 9	-	-	-	-	1,101,098	E 1,101,098
19	Communications equipment	L 7 * L 9	2,049,210	2,593,320	2,962,715	3,103,429		3,103,429
20	TOTAL COMMON PLANT TO ELECTRIC	Sum L 11 to L 15	\$ 10,470,028	\$ 7,709,801	\$ 12,236,775	\$ 12,407,428	\$ 1,101,098	\$ 13,508,526
COMMON PLANT--GAS								
21	Completed Construction - Not Classified	L 1 * L 10	\$ 1,782	\$ 4,846	\$ 6,856	\$ (10,250)	\$ -	\$ (10,250)
22	Land and land rights	L 2 * L 10	105,553	106,245	104,106	88,576		88,576
23	Structures, Improvements	L 3 * L 10	756,873	78,417	800,964	684,683		684,683
24	Office furniture and equipment	L 4 * L 10	197,589	209,977	216,838	180,575		180,575
25	Computer Equipment	L 5 * L 10	636,129	640,311	710,491	581,247		581,247
26	Transportation equipment	L 6 * L 10	-	-	-	-	180,459	E 180,459
27	Communications equipment	L 7 * L 10	413,191	527,026	587,572	508,621		508,621
28	TOTAL COMMON PLANT TO GAS	Sum L 17 to L 21	\$ 2,111,117	\$ 1,566,822	\$ 2,426,827	\$ 2,033,452	\$ 180,459	\$ 2,213,911

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

SUMMARY OF WORKING CAPITAL

Line #	Description	[1]	[2]	[3]	[4]	[5] [6] [7]		
		Reference	Method	Account Number	Total Company Recorded 6/30/2007	Working Capital Distributed To		
						Electric	Gas	Other
WORKING CAPITAL REQUIREMENT								
1	Fuel stocks--Electric	2	13-Month Avg	151	\$ 75,346	\$ 75,346	\$ -	\$ -
2	Wholesale gas	3	13-Month Avg	154.3	19,531	19,531		
3	Wholesale diesel fuel	3	13-Month Avg	154.4/5	21,984	21,663	321	
4	Wholesale oil	3	13-Month Avg	154.6	821	821		
5	Sub-total	Sum L 1 to L 4			117,682	117,361	321	-
6	Materials & Supplies	4	13-Month Avg	154.1	5,121,164	4,609,089	512,075	-
7	Prepaid Insurance	5	13-Month Avg	165.1	90,362	57,145	33,217	-
8	Prepaid Workers' Compensation	5	13-Month Avg	165.1	131,460	81,505	49,955	-
9	Cash Working Capital Calculation	6	1/8 Calculation	O & M	1,934,527	1,934,527	-	-
10	Purchased Power & Gas Working Capital	7	Lead/Lag		2,644,019	2,644,019		
11	TOTAL WORKING CAPITAL REQUIREMENT	Sum L 6 to L 10			10,039,214	9,443,646	595,568	-
WORKING CAPITAL PROVIDED								
12	Customer Deposits	8	13-Month Avg	235	(769,697)	(484,299)	(285,398)	
13	Accrued Property Taxes	9	13-Month Avg	236.1	(3,177,837)	(2,859,658)	(318,179)	-
14	TOTAL WORKING CAPITAL PROVIDED	L 12 + L 13			(3,947,534)	(3,343,957)	(603,577)	-
15	NET WORKING CAPITAL REQUIREMENT	L 11 + L 14			\$ 6,091,680	\$ 6,099,689	\$ (8,009)	\$ -
16	WORKING CAPITAL TO RATE BASE	L 15				\$ 6,099,689	\$ (8,009)	\$ -
WORKING CAPITAL TO COST OF SERVICE								
17	Factor to Include in Service Study	"1" = Yes / "0" = No				1	0	0
18	Plant Allocation Factor	8 + L 9 + L 14 + L 15				\$ 1,322,277	\$ -	\$ -
19	Total O & M Allocation Factor	L 11 + L 12				1,934,527	-	-
20	Payroll Allocation Factor	L 10				81,505	-	-
21	Commodity Allocation Factor	L 1 to L 6				2,761,380	-	-
22	WORKING CAPITAL TO COST OF SERVICE	L 20 to L 23				\$ 6,099,689	\$ -	\$ -

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

SECTION 6
SCHEDULE 6
Page 1 of 1

CASH WORKING CAPITAL

Line #	Description	[1] Reference	[2] Recorded Balance (Sch. 9-1)	[3] Pro Forma Balance (Sch. 9-1)	[4] Adjustment and Elimination	[5] Adjusted Total Sum [2] to [4]
1	Power production expense		\$ 250,999	\$ 4,949,154	\$ (3,152,339) [a]	\$ 1,796,816
2	Cost of purchased power		63,472,936	55,759,567	(55,759,567) [b]	-
3	System control & load dispatching		589,680	589,680		589,680
4	Transmission expense		1,213,410	1,247,263		1,247,263
5	Distribution expense		4,331,700	4,544,481		4,544,481
6	Customer accounts expense		2,204,025	2,312,996		2,312,996
7	Customer services expense		549,743	634,447		634,447
8	Sales expense		149,237	153,072		153,072
9	Administrative and general		3,939,101	4,197,462		4,197,462
10	Depreciation		10,072,938	11,441,774	(11,441,774)	-
11	Taxes—Other than income		3,896,301	3,896,301	(3,896,301) [c]	-
12	Other		(795,380)	-		-
13	TOTAL		<u>\$ 89,874,690</u>	<u>\$ 89,726,198</u>	<u>\$ (74,249,980)</u>	<u>\$ 15,476,218</u>
14	Cash working capital factor	1/8th Formula				<u>12.50%</u>
15	Cash working capital					<u>\$ 1,934,527</u>

Correction #8

SOURCE:

- [a] GMEC Fuel included in lead/lag (Sch 6-7)
- [b] Purchased Commodity Account # 555
- [c] Property tax (Section 11, Schedule 1)

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

CAPITAL STRUCTURE AND COST OF CAPITAL

Line #	Description	[1] Reference	[2] Balance 12/31/2006	[3] Update #11 & 12 Balance 3/31/2008	[4] Adjustments	[5] Adjusted	[6] Percent	[7] Cost Rate	[8] Weighted Cost
<u>EQUITY</u>									
1	Patronage Capital	201	\$ 83,999,838	\$ 100,274,827	\$ -	\$ 100,274,827	31.30%		
2	Other Equities	217	4,636,395	5,157,649		5,157,649	1.61%		
3	Margins		9,290,392	1,309,175		1,309,175	0.41%		
4	Total Equity		<u>97,926,625</u>	<u>106,741,651</u>	<u>-</u>	<u>106,741,651</u>	<u>33.32%</u>	<u>12.1643%</u>	<u>4.05320%</u>
<u>LONG-TERM DEBT</u>									
5	NRUCFC	Sch. 9-3	105,884,404	99,144,719		99,144,719	30.95%		
6	CoBank	Sch. 9-3	22,237,749	89,473,948	25,000,000 A	114,473,948	35.73%		
7	Other	Sch. 9-3	-	-		-	0.00%		
8	Total Long Term Debt		<u>128,122,153</u>	<u>188,618,666</u>	<u>25,000,000</u>	<u>213,618,666</u>	<u>66.68%</u>	<u>5.1579%</u>	<u>3.43930%</u>
9	TOTAL CAPITAL		<u>\$226,048,778</u>	<u>\$295,360,317</u>	<u>\$25,000,000</u>	<u>\$320,360,317</u>	<u>100.00%</u>		<u>7.49250%</u>

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

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

SECTION 7
SCHEDULE 2
Page 1 of 1

EQUITY RETURN REQUIREMENT

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Amount	[5] Total
1	Growth Rate	g	4.74%			
2	Current Equity Level	weA	33.32%			
3	Target Equity Level	We	40.00%			
4	Time to reachy Target Equity %	t	8			
5	Capital Credits Rotation	n	20			
6	$Ke = g + (1/n) + \{(1+g) * [(We/weA)^{(1/t)} - 1]\}$					
7	g	Line 1	0.0474			
8	+ 1/n	Line 5 +	0.0500			
9	Sub-total	Line 7 + Line 8				0.0974
10	1+g	Line 1	1.0474		1.0474	
11	We/weA	Line 3 / Line 2	1.2005			
12	1/t	Line 4 ^	0.1250			
13	Sub-total	Line 11 ^ Line 12		1.0231		
14	-1			(1.0000)		
15		Line 13 + Line 14			0.0231	
16		Line 10 * Line 15 *				0.0242
17		Line 9+ Line 16				12.1643%

NET PLANT

ANNUAL GROWTH

	Before Acq	After Acq	2002 - 2006	1997 - 2011
18	2011 Projected (Exclude GMEC)	\$ -	\$ 220,651,947	3.94%
19	2010 Projected (Exclude GMEC)		212,292,497	4.16%
20	2009 Projected (Exclude GMEC)		203,822,296	4.03%
21	2008 Projected (Exclude GMEC)		195,928,805	5.21%
22	2007 Projected (Exclude GMEC)		186,227,408	6.39%
23	2006		175,041,928	6.57%
24	2005		164,253,068	2.26%
25	2004		160,618,996	0.95%
26	2003	126,022,555	159,101,005	2.97%
27	2002	122,389,599		2.61%
28	2001	119,273,798		1.41%
29	2000	117,620,137		2.18%
30	1999	115,115,561		2.08%
31	1998	112,767,630		1.93%
32	1997	110,637,175		
33	Projected Growth Rate 2007 - 2011			4.74%
34	Average Growth Rate 2002 - 2006			3.07%
35	Average Growth Rate 1997 - 2006			2.55%

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

DETAIL OF LONG-TERM DEBT OBLIGATIONS

		[1]	[2]	[3]	[4]	[5]	[6]
		Update #11					
Line #	Description	Reference	Stated Interest Rate	Net Interest Rate	Balance 8/31/2007	Annualized Interest Expense	Weighted Cost
<u>LONG-TERM DEBT</u>							
1	NRUCFC		5.900%	5.669%	\$ 14,944,179	\$ 847,186	5.669%
2	NRUCFC		5.700%	5.469%	4,626,179	253,006	5.469%
3	NRUCFC		6.150%	5.919%	3,668,756	217,154	5.919%
4	NRUCFC		5.850%	5.619%	7,639,368	429,256	5.619%
5	NRUCFC		5.200%	4.969%	2,900,000	144,101	4.969%
6	NRUCFC		5.550%	5.319%	3,155,000	167,814	5.319%
7	NRUCFC		7.050%	6.819%	3,400,000	231,846	6.819%
8	NRUCFC		7.100%	6.869%	4,331,000	297,496	6.869%
9	NRUCFC		6.050%	5.819%	16,246,292	945,372	5.819%
10	NRUCFC		5.600%	5.369%	11,851,393	636,301	5.369%
11	NRUCFC		6.850%	6.619%	1,122,449	74,295	6.619%
12	NRUCFC		6.900%	6.669%	8,979,592	598,849	6.669%
13	NRUCFC		7.000%	6.769%	6,307,188	426,934	6.769%
14	NRUCFC		6.750%	6.519%	9,973,323	650,161	6.519%
15	Total NRUCFC	224-12			99,144,719	5,919,770	5.971%
16	Patronage Received By NRUCFC		-0.350%	-0.350%		(347,007)	-0.350%
17	Net NRUCFC				99,144,719	5,572,764	5.621%
18	CoBank		6.355%	6.355%	7,448,162	473,331	6.355%
19	CoBank		6.375%	6.375%	10,993,101	700,810	6.375%
20	CoBank		6.325%	6.325%	11,110,932	702,766	6.325%
21	CoBank		5.905%	5.905%	14,981,169	884,638	5.905%
22	CoBank		5.990%	5.990%	10,000,000	599,000	5.990%
23	CoBank (GMEC)		6.170%	6.170%	9,970,769	615,196	6.170%
24	CoBank (GMEC)		6.000%	6.000%	9,969,815	598,189	6.000%
25	CoBank (GMEC)		6.180%	6.180%	10,000,000	618,000	6.180%
26	CoBank (GMEC)		5.900%	5.900%	5,000,000	295,000	5.900%
27	Total Current CoBank	224-12			89,473,948	5,486,931	6.132%
28	Projected CoBank (GMEC)		5.900%	5.900%	5,000,000	295,000	5.900%
29	Projected CoBank (GMEC)		6.000%	6.000%	10,000,000	600,000	6.000%
###	Projected CoBank (GMEC)		6.000%	6.000%	10,000,000	600,000	6.000%
###	Total Projected CoBank				25,000,000	1,495,000	5.980%
###	Total CoBank				114,473,948	6,981,931	6.099%
###	Patronage Received By CoBank		-0.700%	-0.700%		(801,318)	-0.700%
###	Net CoBank				114,473,948	6,180,613	5.399%
###	Discount on RUS Buyout					(735,112)	
###	TOTAL LONG-TERM DEBT				<u>\$213,618,666</u>	<u>\$11,018,265</u>	<u>5.1579%</u>

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

SECTION 7
SCHEDULE 4
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TIER AND DSC COVERAGE REQUIREMENTS

Line #	Description	[1] Reference	[2] Actual As Adjusted	[3] Minimum Requirements	[4] Requested Coverage
1	Times Interest Earned Ratio ("TIER")	$\frac{A + B}{B}$			
2	A = Margins	Sch. 9-1	\$ (501,135)	\$ 7,510,055	\$ 9,815,409
3	B = Interest Expense		9,389,626	9,389,626	9,389,626
4	Total	Line 3 + Line 4	<u>\$ 8,888,491</u>	<u>\$ 16,899,681</u> [a]	<u>\$ 19,205,035</u>
5	TIER--Calculation	Line 5 / Line 4	<u>0.95</u>	<u>1.80</u>	<u>2.05</u>
<u>DEBT SERVICE COVERAGE (DSC)</u>					
6	DSC =	$\frac{A + B + C}{D}$			
7	A = Margins	Sch. 9-1	\$ (501,135)	\$ 7,510,055	\$ 9,815,409
8	B = Interest Expense	Sch. 7-5	9,389,626	9,389,626	9,389,626
9	C = Depreciation and	Sec 10, Sch 1, P 2	11,441,774	11,441,774	11,441,774
10	Amortization				
11	Total	Line 3 + Line 4	<u>\$ 20,330,265</u>	<u>\$ 28,341,455</u> [a]	<u>\$ 30,646,809</u>
12	D = Required Principal and Interest Expense	Sec 7, Sch 5, L 12	<u>\$ 20,993,670</u>	<u>\$ 20,993,670</u>	<u>\$ 20,993,670</u>
13	DSC--Calculation	Line 11 / Line 12	<u>0.97</u>	<u>1.35</u>	<u>1.46</u>

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

SECTION 7
SCHEDULE 7
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ANALYSIS OF LONG-TERM DEBT AND SERVICE PAYMENTS

Line #	Description	[1] Rates	[2] Adjusted Debt Balance At 8/31/2007	[3] Payments Scheduled for 12 Mos. Following Test Year (1)		[4] Interest Payments	[5] Total [3] + [4]
				Principal Payments			
<u>LONG TERM DEBT</u>							
1	NRUCFC	5.669%	\$ 14,944,179	\$ 2,926,086		\$ 764,246	\$ 3,690,332
2	NRUCFC	5.469%	4,626,179	1,239,276		219,118	1,458,394
3	NRUCFC	5.919%	3,668,756	1,533,232		171,778	1,705,010
4	NRUCFC	5.619%	7,639,368	98,460		426,490	524,950
5	NRUCFC	4.969%	2,900,000	2,900,000		72,051	2,972,051
6	NRUCFC	5.319%	3,155,000	-		167,814	167,814
7	NRUCFC	6.819%	3,400,000	-		231,846	231,846
8	NRUCFC	6.869%	4,331,000	-		297,496	297,496
9	NRUCFC	5.819%	16,246,292	253,976		937,982	1,191,958
10	NRUCFC	5.369%	11,851,393	104,604		633,493	738,097
11	NRUCFC	6.619%	1,122,449	1,122,449		37,147	1,159,596
12	NRUCFC	6.669%	8,979,592	-		598,849	598,849
13	NRUCFC	6.769%	6,307,188	48,726		425,284	474,010
14	NRUCFC	6.519%	9,973,323	78,828		647,592	726,420
15	Total NRUCFC		<u>99,144,719</u>	<u>10,305,637</u>		<u>5,631,186</u>	<u>15,936,823</u>
16	CoBank	6.355%	7,448,162	351,222		462,171	813,393
17	CoBank	6.375%	10,993,101	171,789		695,334	867,123
18	CoBank	6.325%	11,110,932	230,587		695,474	926,061
			-				-
19	CoBank	5.905%	14,981,169	141,612		880,457	1,022,069
20	CoBank	5.990%	10,000,000	-		599,000	599,000
21	CoBank (GMEC)	6.170%	9,970,769	86,518		612,527	699,045
22	CoBank (GMEC)	6.000%	9,969,815	88,474		595,535	684,009
23	CoBank (GMEC)	6.180%	10,000,000	86,357	1	615,332	701,689
24	CoBank (GMEC)	5.900%	5,000,000	45,834	1	293,648	339,482
25	Total Current CoBank		<u>89,473,948</u>	<u>1,202,393</u>		<u>5,449,478</u>	<u>6,651,871</u>
26	Projected CoBank (D&T)	5.900%	5,000,000	45,834	1	293,648	339,482
27	Projected CoBank (GMEC)	6.000%	10,000,000	89,739	1	597,308	687,047
28	Projected CoBank (GMEC)	6.000%	10,000,000	89,739	1	597,308	687,047
29	Total Projected CoBank		<u>25,000,000</u>	<u>225,311</u>		<u>1,488,264</u>	<u>1,713,575</u>
30	Total CoBank		<u>114,473,948</u>	<u>1,427,703</u>		<u>6,937,742</u>	<u>8,365,445</u>
31	TOTAL L-T DEBT		<u>\$ 213,618,666</u>	<u>\$ 11,733,340</u>		<u>\$ 12,568,928</u>	<u>\$ 24,302,268</u>

Note 1: All debt indicated has projected annual principal payments.

ALLOCATION

<u>NRUCFC Allocation (Includes Discounts)</u>							
32	Electric	85.22%		\$ 9,999,004		\$ 10,711,081	\$ 20,710,085
33	Gas	14.78%		1,734,336		1,857,847	3,592,183
34	Other	0.00%		-		-	-
35	Total	<u>100.00%</u>		<u>\$ 11,733,340</u>		<u>\$ 12,568,928</u>	<u>\$ 24,302,268</u>

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

INVESTMENTS---NRUCFC & CoBank

Line #	Description	[1] Reference	[2] 6/30/2007 Amount	[3] Interest Rate	[4] Annual Income [2] * [3]	[5] Electric	[6] Gas
<u>PRO FORMA INTEREST INCOME</u>							
1	Investment in NRUCFC		\$ 1,637,960	0.00%	\$ -		
2	Investment in NRUCFC		2,400,000	3.00%	72,000		
3	Investment in NRUCFC		2,032,106	5.00%	101,605		
4	Investment in NRUCFC		119,599	5.60%	6,703		
5	Patronage Capital Certificates - NRUCFC		2,435,255	0.00%	-		
6	Patronage Capital Certificates - CoBank		37,628	0.00%	-		
7	Total Pro Forma Calculation	Sum L 1 to L 4	<u>\$ 8,662,647</u>		<u>\$ 180,308</u>		
<u>ALLOCATION OF INTEREST INCOME</u>							
8	Allocation Factors (Plant Allocator)	Sec 12, Sch 1				Electric 83.02%	Gas 16.98%
9	Allocated Pro Forma Amount	Line 5 * Line 6			\$ 180,308	\$ 149,691	\$ 30,617
10	Recorded Interest Income-Capital Term Certificates For Test Year				173,311	121,315	51,996
11	Pro Forma Adjustment	Line 6 - Line 7			<u>\$ 6,997</u>	<u>\$ 28,376</u>	<u>\$ (21,379)</u>

Correction 10

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

SUMMARY OF NET MARGINS AS RECORDED,
AS ADJUSTED AND REFLECTING PROPOSED INCREASE

Line #	Description	[1] As Recorded And Allocated	[2] As Adjusted And Allocated	[3] As Adjusted And Allocated With Proposed Increase
	OPERATING REVENUES			
1	Sales of Electricity	\$ 99,263,414	\$ 94,749,419	\$ 105,063,891
2	Interdepartmental	18,646	19,026	21,097
3	Other Utility Revenues	2,749,071	2,749,071	2,749,071
4	Unbilled Revenues	(913,228)	-	-
5	Other	206,363	206,363	206,363
6	Total operating revenues (L1 to L6)	<u>101,324,266</u>	<u>97,723,878</u>	<u>108,040,422</u>
	OPERATING EXPENSES			
7	Power Production Expense	250,999	4,949,154	4,949,154
8	Cost of Purchased Power	63,472,936	55,759,567	55,759,567
9	Other Production Expenses	589,680	589,680	589,680
10	Unbilled Purchased Power	(795,380)	-	-
11	Transmission	1,213,410	1,247,263	1,247,263
12	Distribution	4,331,700	4,544,481	4,544,481
13	Customer accounts	2,204,025	2,312,996	2,312,996
14	Customer service and information	549,743	634,447	634,447
15	Sales	149,237	153,072	153,072
16	Administrative and general	3,939,101	4,197,462	4,197,462
17	Depreciation & Amortization	10,072,938	11,441,774	11,441,774
18	Taxes other than income taxes	3,896,301	3,896,301	3,896,301
19	Donations	100,235	50,118	50,118
20	CTC Interest Income	(121,315)	(149,691)	(149,691)
21	Total operating expenses (L7 to L20)	<u>89,853,610</u>	<u>89,626,625</u>	<u>89,626,625</u>
22	Net operating margins (L6 - L 21)	11,470,656	8,097,254	18,413,798
23	Interest & Dividend Income	791,237	791,237	791,237
24	Interest Expense	(4,755,438)	(9,389,626)	(9,389,626)
25	Net margins (loss) (L22 to L24)	<u>\$ 7,506,455</u>	<u>\$ (501,135)</u>	<u>\$ 9,815,409</u>

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

ADJUSTMENT #3 - OAKLEY ACQUISITION REVENUE ANNUALIZATION
ADJUSTMENT #9 - OAKLEY ACQUISITION ENERGY SUPPLY ADJUSTMENT NORMALIZATION

	[1] Reference Or Account Number	[2] Estimated Oakley Sales July-November kWh	[3] Oakley Adjustment to Volumes	[4] Average Margin Rate	[5] Oakly Annualized Adjustment to Margin Revenue [3] x [4]	[6] Incremental Purchased Power	[7] Adjustment #9 Additional Oakley Energy Supply Costs/Revenue [3] x [6]	[8] Adjustment #3 Additional Oakley Total Revenue [5] + [7]
M System								
1 Residential	440	3,693,695	3,693,695	\$ 0.0236	\$ 87,123	\$ 0.0500	\$ 184,685	\$ 271,808
2 Small C&I	442.1 / .2	3,891,890	3,891,890	0.0410	159,517	0.0500	194,595	354,111
3 Large C&I	442.1 / .2	1,425,340	1,425,340	0.0293	41,744	0.0500	71,267	113,011
4 Trans Level Service	442.1 / .2	-	-	0.0068	-	0.0500	-	-
5 Oil Field	442.1 / .2	-	-	0.0212	-	0.0500	-	-
6 Irrigation	441	-	-	0.0379	-	0.0500	-	-
7 Lighting	444	-	-	0.0410	-	-	-	-
8 Special Contracts	442.1 / .2	-	-	0.0100	-	-	-	-
9 Resale	447	-	-	-	-	-	-	-
10 Total M System		9,010,925	9,010,925		\$ 288,384		\$ 450,546	\$ 738,930
11								
W System								
12 Residential	440	-	-	0.0222	\$ -	0.0500	\$ -	\$ -
13 Small C&I	442.1 / .2	-	-	0.0140	-	0.0500	-	-
14 Public Schools	442.1 / .2	-	-	0.0270	-	0.0500	-	-
15 Large C&I	442.1 / .2	-	-	0.0143	-	0.0500	-	-
16 Oil Field	442.1 / .2	-	-	0.0140	-	0.0500	-	-
17 Irrigation	441	-	-	0.0140	-	0.0500	-	-
18 Lighting	444	-	-	0.0410	-	0.0500	-	-
19 Resale	447	-	-	-	-	-	-	-
20 Total W System		-	-		\$ -		\$ -	\$ -
21								
22 Interdepartmental	448	-	-	-	\$ -	-	\$ -	\$ -
23								
Total		9,010,925	9,010,925		\$ 288,384		\$ 450,546	\$ 738,930

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

ADJUSTMENT---SALARIES AND WAGES
ADJUSTMENT # 16

Line #	Description	[1] Account Number	[2] Test Year Amounts	[3] Redistribute General Categories	[4] Payroll As Distributed	[5] Total Annualized Payroll	[6] Adjustment
	<u>OPERATIONS</u>						
1	Production	500-509, 546-550, 555-557	\$ 426,021		\$ 426,021	\$ 460,614	\$ 34,593
2	Transmission	560-567	143,030		143,030	154,644	11,614
3	Distribution	580-589	940,516		940,516	1,016,886	76,370
4	Customer Accounts	901-905	1,061,311		1,061,311	1,147,489	86,178
5	Customer service and information	907-910	287,803		287,803	365,253	77,450
6	Sales	911-916	37,355		37,355	40,388	3,033
7	Administration and general	920-931	1,232,115		1,232,115	1,332,163	100,048
8	Total Operations		4,128,151	-	4,128,151	4,517,437	389,286
	<u>MAINTENANCE</u>						
9	Production	510-515,551-554	20,208		20,208	21,849	1,641
10	Transmission	568-573	186,676		186,676	201,834	15,158
11	Distribution	590-598	1,131,853		1,131,853	1,223,759	91,906
12	Administration and general	935	310,234		310,234	335,425	25,191
13	Total Maintenance		1,648,970	-	1,648,970	1,782,867	133,896
14	Total Electric O&M Payroll		5,777,122	-	5,777,122	\$ 6,300,304	\$ 523,182
15			37.01%				9.056%
	<u>OTHER ELECTRIC</u>						
16	Construction	107	3,544,487		3,544,487		
17	Plant removal	108	303,203		303,203		
18	Deferred Debits	186	22,945		22,945		
19	TOTAL PAYROLL--ELECTRIC		9,647,757	\$ -	\$ 9,647,757		61.81%
	<u>OTHER SERVICES</u>						
20	GAS		5,811,052		5,811,052		37.23%
21	NON-REGULATED ACTIVITIES	416	148,911		148,911		0.95%
22	TOTAL COMPANY PAYROLL		\$ 15,607,720	\$ -	\$ 15,607,720		

ADJUSTMENT---SALARIES AND WAGES
ADJUSTMENT # 16

Line #	Description	[1] Reference Or Function	[2] Amount	[3] Amount	[4] Amounts	[5] Amounts	[6] Amounts	[7] Pro Forma Total Payroll
1	Test Year Electric Payroll	Page 1	9,647,757					
2	2007 Wage Increase Percent		4.00%					
3	2007 Wage Increase Applied to Last 6 mos. of 2006	L1/2 * L2		192,955				
4	Current Electric Payroll	L1 + L3		9,840,712				
5	Pro Forma Wage Increase Percent	Need to Support			6.00%			
6	Pro Forma Wage Increase Amount	L4 * L5			590,443			
7	Electric Payroll With Wage Increases	L4 + L6				10,431,155		
8	Recorded Electric Payroll	L1				9,647,757		
9	Combined Wage Increase Percent	(L7 - L8) / L8				8.120%		
10	Test Year Electric Payroll Charged to Expense	Page 1				5,777,122		
11	Pro Forma Electric Payroll Expensed (Current Workforce)	(1 + L9) * L10					6,246,224	
12	New Position - Energy Efficiency Technician	Need to Support					54,080	
13	TOTAL PRO FORMA ELECTRIC PAYROLL EXPENSED						<u>54,080</u>	
14	Total Pro Forma Electric Payroll (Expensed) Increase Percent							<u>\$ 6,300,304</u> 9.056%

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

ADJUSTMENT #17 ---EMPLOYEE BENEFITS & PAYROLL TAXES

Line #	Description	[1] Reference	[2] Amount	[3] Amount	[4] Sub-Total	[5] Total
EMPLOYEE BENEFITS						
<u>July 1, 2006 - June 30 2007 Amount</u>						
1	Medical		\$ 2,189,875			
2	Pension		<u>1,692,045</u>			
3	TOTAL	L1 + L2		\$ 3,881,920		
<u>July 1, 2005 - June 30 2006 Amount</u>						
4	Medical		\$ 2,282,977			
5	Pension		<u>1,527,372</u>			
6	TOTAL	L4 + L5		<u>\$ 3,810,349</u>		
7	Proforma Medical & Pension Increase	L3 - L6		\$ 71,571		
8	Payroll Percent Allocated to Electric Expense	Sch. 9-10, Pg. 1, L15		37.01%		
9	Medical & Pension Proforma Adj. Allocated to Electric Expense	L7 * L8			\$ 26,492	
<u>Wellness Incentive Program</u>						
10	Non-Union Portion	\$ 463,900	61.81%	\$ 286,755		
11	Union - Electric	299,500	100.00%	299,500		
12	Union - Gas	213,800	0.00%	-		
13	TOTAL	<u>\$ 977,200</u>		<u>\$ 586,255</u>		
14	Wellness Program Amortization Allocated to Electric Expense	10 Years			\$ 58,626	
PAYROLL TAXES						
15	Proforma Payroll Adjustment to Electric Expense	Sch. 9-10, Pg. 1	523,182			
16	Proforma FICA Increase		7.65%			
17	Payroll Tax Projorma Adj. Allocated to Electric Expense	L8 * L9			\$ 40,023	
18	TOTAL PROFORMA BENEFITS & TAXES	L9 + L12				<u>\$ 125,141</u>
DISTRIBUTION						
	<u>O&M</u>			<u>PAYROLL</u>		
19	Production	500-557		\$ 482,463		\$ 9,583
20	Transmission	560-573		356,478		7,081
21	Distribution	580-598		2,240,645		44,505
22	Customer Accounts	901-905		1,147,489		22,792
23	Customer service and information	907-910		365,253		7,255
24	Sales	911-916		40,388		802
25	Administration and general	920-935		1,667,588		33,123
26	Total Operation & Maintenance			<u>\$ 6,300,304</u>		<u>\$ 125,141</u>

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

DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2]+[3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4]*[5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6]-[7]
<u>INTANGIBLE PLANT</u>									
1	Organization	301	\$ 18,181	\$ -	\$ 18,181		\$ -	\$ -	\$ -
2	Franchise & Consent	302	-	-	-		-	-	-
3	Miscellaneous Intangible Plant	303	-	-	-		-	-	-
4	TOTAL INTANGIBLE	Sum L 1 to L 3	18,181	-	18,181		-	-	-
<u>PRODUCTION PLANT--Steam</u>									
5	Land and land rights	310	46,666		46,666		-	-	-
6	Structures, Improvements	311	2,149,694		2,149,694		-	-	-
7	Boiler Plant Equipment	312	3,527,862		3,527,862		-	-	-
8	Turbogenerator Units	314	3,415,016		3,415,016		-	-	-
9	Accessory Electric Equipment	315	419,797		419,797		-	-	-
10	Misc. Power Plan equipment	316	71,595		71,595		-	-	-
11	TOTAL PRODUCTION PLANT - STEAM	Sum L 5 to L 10	9,630,629	-	9,630,629		-	-	-
<u>PRODUCTION PLANT--OTHER (NON-GMEC)</u>									
12	Land and land rights	340	528	-	528		-	-	-
13	Structures, Improvements	341	487,170		478,510	0.0164	7,848	7,848	
14	Fuel Holders, Products & Accessories	342	156,867	(8,660)	(407,856)	0.0164	(6,689)	(6,689)	
15	Prime Movers	343	1,892,124	(564,723)	1,812,613	0.0164	26,447	26,447	
16	Generators	344	2,118,738	(279,511)	2,052,232	0.0164	33,657	33,657	
17	Accessory Electric Equipment	345	112,522	(66,506)	111,818	0.0164	1,834	1,834	
18	Misc Power Plant Equipment	346	5,689	(704)	(914,415)	0.0164	(14,986)	(14,986)	
19	TOTAL PROD. PLANT - OTHER (NON-GMEC)	Sum L 12 to L 18	4,773,639	(920,104)	2,933,431		48,101	148,135	(100,034)
<u>PRODUCTION PLANT--OTHER (GMEC)</u>									
20	Land and land rights	340	-	41,000	41,000		-	-	-
21	Structures, Improvements	341	-	6,500,000	6,500,000	0.0286	185,900	185,900	
22	Fuel Holders, Products & Accessories	342	-	6,500,000	6,500,000	0.0286	185,900	185,900	
23	Prime Movers	343	-	5,500,000	5,500,000	0.0286	157,300	157,300	
24	Generators	344	-	41,000,000	41,000,000	0.0286	1,172,600	1,172,600	
25	Accessory Electric Equipment	345	-	3,374,414	3,374,414	0.0286	96,508	96,508	
26	Misc Power Plant Equipment	346	-	2,530,000	2,530,000	0.0286	72,358	72,358	
27	TOTAL PROD. PLANT - OTHER (GMEC)	Sum L 20 to L 26	-	65,445,414	65,445,414		1,870,566	1,870,566	
28	TOTAL PRODUCTION PLANT	(L11+L19+L27)	14,404,268	64,525,310	78,009,474		1,918,667	148,135	1,770,532

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

DEPRECIATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted 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]
TRANSMISSION PLANT									
29	Land and land rights	350	\$ 2,316,023	\$ (41,000)	\$ 2,275,023	-	\$ -	-	-
30	Structures, Improvements	352	203,811	-	203,811	0.0129	2,629	2,629	-
31	Station Equipment	353	22,579,956	-	22,579,956	0.0144	325,151	325,151	-
32	Towers and Fixtures	354	-	-	-	-	-	-	-
33	Poles and Fixtures	355	24,881,140	-	24,881,140	0.0160	398,098	398,098	-
34	Overhead Conductors and Devices	356	16,443,118	-	16,443,118	0.0178	292,688	292,688	-
35	Underground Conduit	357	9,836	-	9,836	0.0200	197	197	-
36	Underground Conductor & Devices	358	512,900	-	512,900	0.0200	10,258	10,258	-
37	Other Transmission Plant				(41,000)				
38	TOTAL TRANSMISSION PLANT	Sum L 29 to L 37	66,946,784	(41,000)	66,884,784		1,029,021	991,911	37,110
DISTRIBUTION PLANT									
39	Land and land rights	360	439,028	-	439,028	-	-	-	-
40	Structures, Improvements	361	-	-	-	-	-	-	-
41	Station Equipment	362	17,860,230	-	17,860,230	0.0208	371,493	371,493	-
42	Storage Battery Equipment	363	-	-	-	-	-	-	-
43	Poles, Towers and Fixtures	364	59,579,812	1,660,710	61,240,522	0.0460	2,817,064	2,817,064	-
44	Overhead Conductors and Devices	365	41,757,671	1,163,941	42,921,612	0.0363	1,558,055	1,558,055	-
45	Underground Conduit	366	2,234,046	-	2,234,046	0.0166	37,085	37,085	-
46	Underground Conductors and Devices	367	13,271,500	-	13,271,500	0.0244	323,825	323,825	-
47	Line Transformers	368	41,646,080	-	41,646,080	0.0285	1,186,913	1,186,913	-
48	Services	369	3,856,351	-	3,856,351	0.0276	106,435	106,435	-
49	Meters	370	10,024,088	-	10,024,088	0.0438	439,055	439,055	-
50	Installations on Customers Premises	371	2,024,192	-	2,024,192	0.0941	190,476	190,476	-
51	Leased Property On Customers Premises	372	85,048	-	85,048	0.0577	4,907	4,907	-
52	Street Lighting and Signaling Systems	373	2,578,353	-	2,578,353	0.0344	88,695	88,695	-
53	TOTAL DISTRIBUTION PLANT	Sum L 39 to L 526	195,356,399	2,824,651	198,181,050		7,124,003	7,529,620	(405,617)

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

DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted 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]
GENERAL PLANT									
54	Land and land rights	389	\$ 193,135	\$ -	\$ 193,135				
55	Structures, Improvements	390	3,179,748	-	3,179,748	0.0170	54,056		
56	Office furniture and equipment	391	240,412	-	240,412	0.0236	5,674		
57	Transportation equipment	392	3,936,376	2,553,277	6,491,653				
58	Store equipment	393	210,304	-	210,304	0.0150	3,155		
59	Tools, shop and garage equipment	394	2,014,863	(180,363)	1,834,500	0.0227	41,643		
60	Laboratory equipment	395	579,258	-	579,258	0.0212	12,280		
61	Power operated equipment	396	3,543,292	(3,393,773)	149,519	0.0577	8,627		
62	Electric communications equipment	397	2,123,935	-	2,123,935	0.0322	68,367		
63	Miscellaneous equipment	398	15,241	-	15,241	0.0011	17		
64	Other tangible property	399	-	-	-				
65	TOTAL GENERAL	Sum L 54 to L64	16,038,464	(1,020,859)	15,017,605		193,839	170,814	23,025
66	SUBTOTAL (L4 + L28 + L38 + L53 + L65)		292,784,096	66,288,102	358,091,094		10,265,530	8,840,480	1,425,050
AMORTIZATION OF ACQUISITION ADJUSTMENTS									
67	CKP								
68	Centel		398,463		398,463	0.0241	9,601	4,801	4,801
69	Westar - Acquisition Costs		32,918	(32,918)	-		-	(365)	
70	Westar - Acquisition Premium		687,443		687,443	0.0333	22,248	22,248	
71	Orcom License		12,320,898	(12,320,898)	-		-	410,697	
72	Misc Amortization		33,542		33,542		9,563	9,563	
73	TOTAL ACQUISITION ADJUSTMENT		13,453,264	(12,353,816)	1,099,448		3,636	3,636	
74	COMMON PLANT	Sched. 10-2	12,469,967	1,101,098	13,571,065		1,131,175	781,857	349,318
75	TOTAL PLANT IN SERVICE	Sum L66+L73+L74	\$318,687,327	\$55,035,354	\$372,761,607		\$11,441,773	\$10,072,937	\$1,368,836

CERTIFICATE OF SERVICE

08-MDWE-594-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, or hand-delivered this 9th day of May, 2008, to the following:

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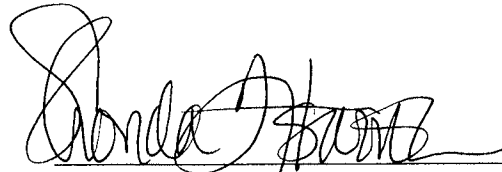
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