

STATE CORPORATION COMMISSION

APR 09 2009

Susan Talbot Docket
Room

**BEFORE THE
STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

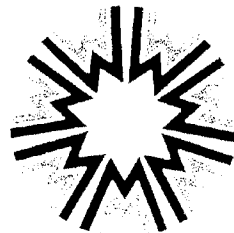
ABBREVIATED RATE CASE

VOLUME I

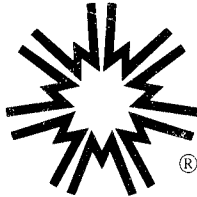
**SECTIONS 1-18
AND
PREFILED DIRECT TESTIMONY**

Docket No. 09-MDWE-792 -RTS

APRIL 10, 2009



Midwest Energy, Inc.



Midwest Energy, Inc.

April 8, 2009

Susan Duffy
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604

STATE CORPORATION COMMISSION

APR 09 2009

 Docket
Room

Re: In the Matter of the Application of Midwest Energy, Inc. for Approval to Make Certain Changes in its Charges for Electric Service Pursuant to K.A.R. 82-1-231(b)(3).

Dear Ms. Duffy:

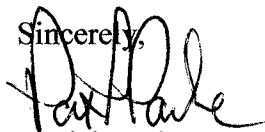
Please accept for filing the original and nine (9) copies of Midwest Energy Inc.'s ("Midwest Energy") Application and supporting schedules in the above referenced matter. We are also submitting an electronic copy of the same, pursuant to K.A.R. 82-1-231(c)(3).

As discussed in the attached Application, this request for approval to make changes in charges for electric service is made consistent with the Commission's August 5, 2008 Order approving the Stipulation and Agreement in Docket No. 08-MDWE-594-RTS.

There is no confidential information contained within the Application, testimony, or supporting exhibits. Therefore, only a public version is being submitted.

Please file-stamp the extra copy of the Application included for that purpose and return it to the courier. Thank you for your assistance and attention to this matter.

Sincerely,



Patrick Parke
Vice President Customer Service

Enclosure

1330 Canterbury Road
P.O. Box 898
Hays, Kansas 67601-0898
(785) 625-3437
1-800-222-3121
Fax (785) 625-1494
www.mwenergy.com

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

STATE CORPORATION COMMISSION

APR 09 2009

**In the Matter of the Application of Midwest
Energy, Inc. for Approval to Make Certain
Changes in its Charges for Electric Service
Pursuant to K.A.R. 82-1-231(b)(3).**

Docket No.: 09-MDWE-792-RTS

Susan K. Duffy
Docket Room

APPLICATION

COMES NOW, Midwest Energy, Inc. ("Midwest Energy" or "Company"), and, pursuant to K.S.A. 66-117 and K.A.R. 82-1-231(b)(3), files this Application with the State Corporation Commission of the State of Kansas ("Commission" or "KCC") for approval to make certain changes in its charges for electric service. In support of its Application, Midwest Energy states as follows:

I. INTRODUCTION

1. Midwest Energy is a customer-owned Kansas corporation, operating on a not-for-profit cooperative basis, in good standing in all respects, and is engaged, among other things, in the business of an electric public utility, as defined in K.S.A. 66-104, in certain areas in Central and Western Kansas. Midwest Energy holds certificates of convenience and necessity issued by the KCC authorizing Midwest Energy to engage in such utility business. Midwest Energy's principal place of business is located at 1330 Canterbury Drive, Hays, Kansas 67601. Midwest Energy has previously filed with the Commission certified copies of its Articles of Incorporation under which it was organized, and all amendments thereto and restatements thereof, and the same are incorporated herein by reference.

2. In addition to the undersigned, copies of all pleadings and correspondence in this docket should be sent to:

Patrick Parke
Vice President Customer Service
Midwest Energy, Inc.
1330 Canterbury Drive
P.O. Box 898
Hays, KS 67601
patparke@mwenergy.com

and

Michael Volker
Director of Regulatory and Energy Services
Midwest Energy, Inc.
1330 Canterbury Drive
P.O. Box 898
Hays, KS 67601
mvolker@mwenergy.com

II. DOCKET NO. 08-MDWE-594-RTS

3. On December 21, 2007, Midwest Energy filed an electric rate application, along with supporting testimony and schedules, seeking approval to make certain changes in its charges for electric service in accordance with K.S.A. 66-117 and K.A.R. 82-1-231. This application was docketed as 08-MDWE-594-RTS (“the 594 Docket”). The schedules filed with Midwest Energy’s application in the 594 Docket indicated a gross revenue deficiency of \$10,028,870, based upon normalized operating results for the 12 months ending June 30, 2007, adjusted for known and measurable changes.

4. On May 9, 2008, the Commission Staff (“Staff”) filed direct testimony recommending a rate increase for Midwest Energy of approximately \$9,710,000. Also on May

9, 2008, the Citizens' Utility Ratepayer Board ("CURB") filed direct testimony recommending a rate increase for Midwest Energy of approximately \$7,206,492.

5. On June 16, 2008, Staff, Midwest Energy and CURB filed a Joint Motion to Approve Stipulation and Agreement (the "594 Agreement"). The 594 Agreement provided for the resolution of all outstanding issues pertaining to the 594 Docket. In addition, because total capital expenditures for Midwest Energy's Goodman Energy Center ("GMEC") would not be known until calendar year-end 2008 and substantial rebuild work continues related to FEMA-designated storms, the parties to the 594 Agreement also agreed to support Midwest Energy's request for prior Commission approval to file an abbreviated rate case pursuant to K.A.R. 82-1-231(b)(3). Pursuant to the 594 Agreement, the abbreviated rate case was to be filed no sooner than February 1, 2009.

6. On August 5, 2008, the Commission issued an Order approving the 594 Stipulation and Agreement, including Midwest Energy's request to file an abbreviated rate case. The Commission's Order noted that the request permits Midwest Energy's ratepayers to defer paying for the storm-related FEMA and second phase GMEC expenses and allows those expenses to be addressed by the parties at a time when they will be known with certainty, while maintaining the ability of the Commission to examine them at that time. (August 5, 2008 Order at ¶ 55.) The instant Application is the abbreviated rate case contemplated by the 594 Agreement.

III. 594 AGREEMENT STIPULATED PROVISIONS For ABBREVIATED RATE CASE PURSUANT TO K.A.R. 82-1-231(b)(3)

7. K.A.R. 82-1-231(b)(3) states as follows:

Any utility which proposes a change in rates within 12 months after a commission order following a general rate investigation may submit schedules which eliminate data that duplicates information provided in the original schedules if:

- (A) the utility is willing to adopt all the regulatory procedures, principles, and rate of return established by the commission in that order; and
- (B) the utility receives prior approval from the commission.

8. The parties to the 594 Agreement agreed upon certain stipulated provisions that would apply to Midwest Energy's abbreviated rate case. As such, Midwest Energy's abbreviated rate filing has been prepared in accordance with the following stipulations as contained in the 594 Agreement:

INCREMENTAL UPDATE

9. The parties agreed that the primary purpose of this abbreviated case is to update Midwest Energy's plant for FEMA projects and GMEC, including associated retirements. The parties further agreed to update GMEC O&M with the most recent information available. The abbreviated rate case shall be limited to determining the incremental revenue requirement associated with the FEMA projects and GMEC, and other components of Midwest Energy's revenue requirement will not be updated in the abbreviated filing, except as specified below under the heading Corrections to Application.

10. The parties agreed that the abbreviated rate case updates shall be incremental to the costs included in the Application filed by Midwest Energy in the 594 Docket.¹ Any required incremental increase or decrease in revenue requirement will be added to, or subtracted from, the overall annual revenue increase of \$9,250,000 agreed to in the 594 Agreement.

¹ Pursuant to the 594 Agreement, the costs included in the Application shall be from Section 3, Schedule 1, Column 6 and Section, Schedule 3, Column 13.

RATE OF RETURN

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

DEPRECIATION RATES

12. In light of the fact that the Commission intended to open a generic docket regarding depreciation,² the parties agreed to utilize Midwest Energy's filed depreciation rates from its previous rate proceeding, Docket No. 08-MDWE-594-RTS, which were attached to the 594 Agreement as Exhibit 2. The parties further agreed that by using Midwest Energy's depreciation rates it should not be construed to mean that the parties acquiesce to the propriety of Midwest Energy's depreciation parameters, methodology, procedures or techniques.

CORRECTIONS TO APPLICATION

13. The parties also agreed that the incremental updates in the abbreviated case will include incorporating two corrections identified by Staff regarding test year amounts for common plant accumulated depreciation and retirement Construction Work in Progress ("CWIP"). Specifically, Midwest Energy incorrectly allocated 100% of common plant accumulated depreciation to rate base in the 594 Docket and should have only allocated 85.81% to electric operations. Additionally, Midwest Energy omitted account 108.8 (Retirement Work in Process) from its initial application in the 594 Docket. The parties further agreed that any increase in revenue requirement in this abbreviated rate case relating to incorporating test year

² The generic proceeding to evaluate depreciation issues was opened on June 30, 2008, and is docketed as 08-GIMX-1142-GIV.

amounts for common plant accumulated depreciation and retirement CWIP shall not exceed \$117,000.

ACCOUNTING ORDER

14. On August 17, 2007, Midwest Energy filed an application seeking an accounting authority order³ to authorize it to defer and seek recovery of its actual costs of investment in and operation of Goodman Energy Center until such time as all units were operational. Midwest Energy's request for an accounting authority order was made in order to avoid phasing in the costs associated with this new generation investment over two or more rate increases in a brief span of time. Specifically, Midwest requested that the Commission approve continued use of Allowance for Funds Used During Construction ("AFUDC") and capitalization of non-fuel operations and maintenance expense for Phase I incurred between the completion of the first and second phases of GMEC. Midwest also requested approval to delay recording depreciation expense to its books until the GMEC plant is in full operation. On December 19, 2007, the Commission issued an order approving Midwest Energy's request for an accounting authority order.

15. As such, in accordance with the accounting authority order, the parties agree that the abbreviated and subsequent rate cases will include the cost of capitalized non-fuel O&M costs, deferred depreciation, and AFUDC continuation.

EFFECTIVE DATE OF ABBREVIATED RATE CASE

16. The parties agreed that, although they cannot bind the Commission, they would make reasonable efforts to ensure that the abbreviated case revenue increase becomes effective sixty (60) days after the filing date.

³ See Docket No. 08-MDWE-180-ACT.

RATE DESIGN

17. The parties agreed that increases in revenue due to the abbreviated filing would be recovered proportionally across all rate classes through increases in energy charges. The fixed (customer and demand) charges will not change.

IV. INCREMENTAL REVENUE REQUIREMENT INCREASE

18. As detailed in the testimony of Thomas Meis, the incremental revenue requirement associated with the FEMA projects, GMEC, and corrections to the Application is \$1,862,608, in addition to the annual revenue increase of \$9,250,000 agreed to in the 594 Agreement. The additional revenue amounts to a \$0.001658 cent per kWh increase, or approximately 1.85%, as detailed in the testimony of Michael Volker.

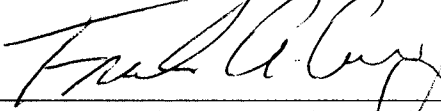
19. The testimony of two witnesses, and the schedules required by K.A.R. 82-1-231,⁴ are filed in support of this Application. The names of the witnesses and the subject of each witness' testimony are as follows:

<u>Witness</u>	<u>Subject Matter</u>
Thomas Meis	Support of Incremental Revenue Requirement
Michael Volker	Allocation of Incremental Revenue Requirement and New Rate Sheets

WHEREFORE, Midwest Energy respectfully requests the Commission to approve the proposed rate schedules and tariffs for electric service, and Order that they become effective as proposed, and that the Commission grant such other and further relief as it deems just and reasonable.

⁴ Pursuant to K.A.R. 82-1-231(b)(3), Midwest Energy has submitted schedules that eliminate data that duplicates information provided in the original schedules filed in the 594 Docket.

Respectfully submitted,



FRANK A. CARO, JR. (#11678)
ANNE E. CALLENBACH (#18488)
Polsinelli Shughart P.C.
6201 College Boulevard, Suite 500
Overland Park, Kansas 66211
(913) 451-8788
(913) 451-6205 Fax
fcaro@polsinelli.com
acallenbach@polsinelli.com

ATTORNEYS FOR MIDWEST ENERGY, INC.

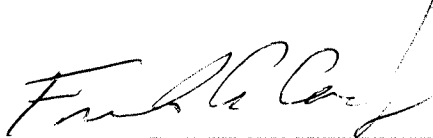
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the above and foregoing pleading has been faxed, hand-delivered and/or mailed, First Class, postage prepaid, this April 9th, 2009, to:

DON LOW
DIRECTOR UTILITY OPERATIONS
KANSAS CORPORATION
COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027

TOM STRATTON
CHIEF LITIGATION COUNSEL
KANSAS CORPORATION
COMMISSION
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027

DAVID SPRINGE
CITIZENS' UTILITY RATEPAYERS
BOARD
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604-4027



Frank A. Caro, Jr.

MIDWEST ENERGY, INC.
REVENUE AND INCREASE BY RATE CLASS
ABBREVIATED RATE CASE

Rate Class	Current Allocated Revenue	Proposed Allocated Increase	Total Proposed Allocated Increase	Average Number of Customers	Average Annual Increase per Customer
1 M-SYSTEM					
2					
3 Residential	\$23,209,869	\$366,302	\$23,576,171	21,984	\$16.66
4 All Electric Residential	\$1,059,219	\$19,107	\$1,078,326	781	\$24.46
5 Total Residential	\$24,269,088	\$385,409	\$24,654,497	22,765	\$16.93
6					
7 Annual Service	\$516,239	\$2,211	\$518,450	2,260	\$0.98
8 Small Commercial	\$8,071,839	\$127,158	\$8,198,997	6,628	\$19.19
9 Small Commercial - Demand	\$124,722	\$2,178	\$126,900	38	\$56.94
10 Small Commercial - TD	\$16,092	\$264	\$16,356	7	\$37.71
11 Medium Commercial	\$8,669,761	\$151,352	\$8,821,113	597	\$253.45
12 Total Small Commercial	\$17,398,653	\$283,163	\$17,681,816	9,530	\$29.71
13					
14 Large Commercial	\$6,639,881	\$131,547	\$6,771,428	73	\$1,795.86
15 Large Commercial - TOD	\$287,619	\$5,003	\$292,622	11	\$441.44
16 Large Heating	\$684,337	\$14,705	\$699,042	30	\$488.81
17 Transmission Level Service	\$2,339,686	\$56,120	\$2,395,806	4	\$14,030.00
18 Total Large Commercial	\$9,951,523	\$207,375	\$10,158,898	119	\$1,747.54
19					
20 Small Oil Field	\$2,062,985	\$36,345	\$2,099,330	930	\$39.07
21 Small Oil Field - Demand	\$2,698,558	\$52,971	\$2,751,529	811	\$65.34
22 Small Oil Field - TD	\$11,554	\$172	\$11,726	7	\$24.57
23 Large Oil Field	\$15,753,019	\$330,845	\$16,083,864	1,131	\$292.46
24 Total Oil Field	\$20,526,116	\$420,333	\$20,946,449	2,879	\$145.98
25					
26 Irrigation - Frozen	\$2,383,684	\$30,279	\$2,413,963	697	\$43.47
27 Irrigation - TD	\$227,489	\$3,265	\$230,754	85	\$38.45
28 Irrigation - T&T	\$3,079,814	\$50,585	\$3,130,399	578	\$87.49
29 Incidental Irrigation	\$307,564	\$2,524	\$310,088	799	\$3.16
30 Total Irrigation	\$5,998,551	\$86,653	\$6,085,204	2,159	\$40.13
31					
32 Lighting	\$978,789	\$0	\$978,789	0	\$0.00
33					
34 Special Contracts	\$3,179,693	\$0	\$3,179,693	6	\$0.00
35					
36 Total M-System Retail	\$82,302,413	\$1,382,934	\$83,685,347	37,458	\$36.92
37					
38 W-SYSTEM					
39					
40 Residential	\$6,079,417	\$105,563	\$6,184,980	6,417	\$16.45
41 Residential Demand	\$328,689	\$7,070	\$335,759	202	\$35.04
42 Total Residential	\$6,408,106	\$112,633	\$6,520,739	6,619	\$17.02
43					
44 Small Commercial	\$4,713,132	\$86,383	\$4,799,515	2,358	\$36.64
45 Public Schools	\$394,383	\$8,469	\$402,852	42	\$201.64
46 Total Small Commercial	\$5,107,515	\$94,852	\$5,202,367	2,400	\$39.53
47					
48 Large Power	\$7,463,524	\$197,389	\$7,660,913	31	\$6,471.77
49					
50 Oil Field	\$2,513,765	\$62,136	\$2,575,901	239	\$259.80
51					
52 Irrigation	\$813,824	\$12,664	\$826,488	309	\$41.01
53					
54 Lighting	\$404,740	\$0	\$404,740	0	\$0.00
55					
56 Total W-System Retail	\$22,711,474	\$479,674	\$23,191,148	9,597	\$49.98
57					
58 Total System Retail	\$105,013,887	\$1,862,608	\$106,876,495	47,055	\$39.58

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule ESA Sheet _____

Company Wide

(Territory to which schedule is applicable)

which was filed July 16, 2003

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

Sheet 1 of 1 Sheets

RETAIL ELECTRIC SERVICE AREA — M SYSTEM

The M System comprises territory served by Midwest Energy prior to August 15, 2003.

Communities and/or adjacent rural areas served include:

Albert*	Goodland	Jennings*	Munjoy	Russell
Angeles	Gorham*	Jetmore	Oakley	Russell Springs*
Atwood*	Gove*	Kanorado*	Ogallah	Selden*
Bird City*	Grainfield*	LaCrosse	Page City	Sequin
Brewster*	Great Bend	Lamed	Park*	Seward
Colby	Great Bend Westport*	Lenora*	Penokee	Sharon Springs
Collyer*	Grinnell*	Leoville	Pfeifer	Victoria*
Dresden*	Halford	Levant	Quinter*	WaKeeney*
Edmund*	Hanston*	McDonald*	Radium	Wallace*
Edson	Hays*	Menlo*	Rexford*	Walker
Ellis*	Hill City	Monument	Ruelton	Weskan
Fairport	Hoxie*	Morland*	Rush Center*	Winona*
Gem*				

RETAIL ELECTRIC SERVICE AREA — W SYSTEM

The W System comprises territory served by Westar Energy prior to August 15, 2003.

Communities and/or adjacent rural areas served include:

Abbyville*	Chase*	Hudson*	Lyons-Ellsworth Co	Plevna*	St. John
Alden*	Claffin*	Kinsley*	Macksville*	Preston*	Stafford
Arlington*	Ellinwood	Langdon*	Mitchell	Raymond*	Sylvia*
Belpre*	Fellsburg	Lamed	Natrona	Red Wing	Trousdale
Burdett*	Frederick*	Lewis*	Offerle*	Rozel*	Turon*
Bushton*	Garfield*	Little River*	Partridge*	Saxman	Zenith
Centerview	Geneseo*	Lyons*	Pawnee Rock*	Silica	

* Midwest Energy, Inc. holds an electric franchise agreement for service within the city limits of these communities.

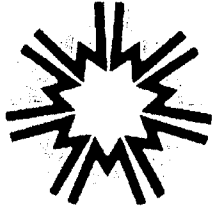
NOTE: For tariff sheets (other than the Electric Terms and Conditions) marked with a territory "Company Wide" and a Commission stamp prior to the date of the Order allowing the Company's acquisition of the W System (July 16, 2003), Company Wide refers to the M System only. After that date, Company Wide refers to M and W Electric Systems.

KOC

Issued _____	Month _____ Day _____ Year _____	03-MDWE-421-ADD Approved Kansas Corporation Commission July 16, 2003 /s/ Susan K. Duffy
Effective Upon Commission Approval _____	Month _____ Day _____ Year _____	
By <u>Gene Argo</u> _____	Signature of Officer _____ Title _____	

Summary of Reasons for the Request

1. The request allows the Company to address costs from storm-related Federal Emergency Management Administration (FEMA) and second-phase Goodman Energy Center (GMEC) projects that were not yet known with certainty during the original filing in Docket 08-MDWE-594-RTS (“the 594 Docket”).
2. The request allows the Company to make two corrections identified by Staff pertaining to accumulated depreciation for common plant and retirements related to construction work in progress per agreement in the 594 Docket.
3. The request allows the Company to reallocate plant common to electric and gas divisions consistent with the updated plant balances associated with completed FEMA and GMEC projects.



MIDWEST ENERGY, INC.

14501 W. 10th Street, Suite 1000, Overland Park, KS 66212-4400
785-625-1463 • www.midwestenergy.com

NEWS FROM MIDWEST ENERGY, INC.

**For Immediate Release
April 10, 2009**

**For More Information Contact:
Bob Helm – 785-625-1463**

Midwest Energy Files True-Up Electric Rate Proposal

Midwest Energy announced that it has filed a request with the Kansas Corporation Commission (KCC) to increase its electric rates. The request is for \$1.86 million and will affect all Midwest Energy customers. This “abbreviated” request was the result of a settlement agreement reached in Midwest Energy’s previous electric rate filing in late 2007.

As part of that settlement in August, 2008, the KCC allowed Midwest Energy to file a subsequent request limited to a small number of issues, most notably the new Goodman Energy Center and storm restoration costs. If approved, the request would result in an average increase of 1.85% in customers’ monthly bills.

“At the time the last case was decided, final costs for the second phase of the 76 megawatt Goodman Energy Center were not known,” said Earnie Lehman, President and General Manager of Midwest Energy. “The plant is now complete and fully in service, so this application will allow us to begin recovery of the total plant investment and operating costs.”

Lehman also noted recent storm damage as contributing to the rate request. “Work continues on power line replacements following several FEMA-scale storms in recent years. Although completion of that work is nearly three years ahead of us, this filing will enable Midwest Energy to recover costs for rebuilt lines already in service.”

Midwest Energy, headquartered in Hays, KS, is a customer-owned cooperative serving 48,000 electric customers and 42,000 natural gas customers in 41 central and western Kansas counties.

MIDWEST ENERGY, INC
ABBEVIATED RATE CASE
SECTION TABLE OF CONTENTS

The following Table of Contents provides a reference to the updated Exhibits for Midwest Energy's Abbreviated Rate Case pertaining to the specific Section and Schedule.

Section 3 – Rate Base and Return

Schedule 1 – Summary of Rate Base, Operating Revenues and Expense.....	Exhibit_TMS-1
Schedule 3 – Investment in NRUCFC.....	Exhibit_TMS-20

Section 4 – Plant Investment

Schedule 1 – Utility Plant – Test Year Summary.....	Exhibit_TMS-16
Schedule 2 – Summary Plant in Service.....	Exhibit_TMS-4
Schedule 2 – Summary Plant in Service.....	Exhibit_TMS-6

Section 5 – Accumulated Provision for Depreciation

Schedule 2 – Accumulated Depreciation and Amortization.....	Exhibit_TMS-18
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Section 6 – Working Capital

Schedule 2 – Fuel Stocks – Electric.....	Exhibit_TMS-8
Schedule 7 – Cash Working Capital.....	Exhibit_TMS-10

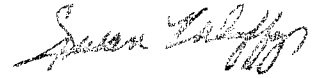
Section 10 – Depreciation and Amortization

Schedule 1 – Depreciation & Amortization Expense Annualization Adjust #11.....	Exhibit_TMS-12
Schedule 1 – Depreciation & Amortization Expense Annualization Adjust #11.....	Exhibit_TMS-14
Schedule 1 – Depreciation & Amortization Expense Annualization Adjust #11.....	Exhibit_TMS-22

Section 18 – Redlined and Proposed Tariff Sheets

Section 18 – Redlined and Proposed Tariff Sheets.....	Exhibit_MJV-3
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APR 09 2009



DIRECT TESTIMONY OF THOMAS MEIS

1 **Q: Please state your name, address and occupation.**

2 A: Tom Meis. My business address is 1330 Canterbury Road, Hays, Kansas. I am the Vice
3 President Finance, CFO for Midwest Energy, Inc. ("Midwest Energy" or "Company").

4 **Q: Please describe your education and business experience.**

5 A: I am a graduate of Fort Hays State University, holding a Bachelor of Science degree in
6 Business Administration with an emphasis in Accounting. After graduation, I worked for
7 two years as the Accounting Manager of Quinstar Corporation, an agricultural and turf
8 equipment manufacturer in Quinter, Kansas. During that time, I received the designation of
9 Certified Public Accountant. I then was promoted to Chief Financial Officer and worked in
10 that position for an additional five years. In June of 2000, I was employed by Midwest
11 Energy as the Accounting Administrator and served in that position until January of 2002, at
12 which time I was promoted to Director of Finance. In May of 2002, I was promoted to Vice
13 President of Finance and later named Vice President Finance, CFO.

14 **Q: What are your current duties with the Company?**

15 A: I am responsible for the financial, accounting and purchasing activities of the Company.

16 **Q: What portion of the application in this proceeding are you sponsoring?**

17 A: I am sponsoring all accounting and financial data contained in Exhibit_TSM- 1 through
18 Exhibit_TSM-23.

19 **Q: Were the schedules that you are sponsoring prepared under your supervision and
20 direction?**

21 A: Yes, they were.

1 **Q: What is presented in these schedules?**

2 A: These statements present certain financial data to support the calculation of the incremental
3 revenue requirement contained in this abbreviated rate case. The Commission approved the
4 filing of this abbreviated rate case when it approved the Stipulation and Agreement in Docket
5 No. 08-MDWE-594-RTS (the “original filing” or the “594 Docket”). I have included both an
6 updated and original filing version of each source schedule that contains updates.

7 **Q: Are you responsible for any questions regarding accounting matters of the Company**
8 **that relate to the abbreviated rate case revenue requirement?**

9 A: Yes.

10 **Q: What is the purpose of this abbreviated rate case?**

11 A: As addressed in paragraph 55, page 24 of the August 5, 2008 Order in the 594 Docket “the
12 request permits Midwest Energy’s ratepayers to defer paying for the storm-related FEMA
13 (Federal Emergency Management Administration) and second-phase GMEC (Goodman
14 Energy Center) expenses and allows those expenses to be addressed by the parties at a time
15 when they will be known with certainty, while maintaining the ability of the parties and the
16 Commission to examine them at that time.” Also included, as addressed in paragraph 19,
17 page 12 of the same Order, “the abbreviated case will also incorporate two corrections
18 identified by Staff pertaining to accumulated depreciation for common plant and retirements
19 related to construction work in progress, limited in total to \$117,000.

20 **Q: Please explain Exhibit_TSM-1 and Exhibit_TSM-2.**

21 A: Exhibit_TSM-1 is a summary showing the calculation of the incremental revenue
22 requirement. The updated amounts are contained in Column 4, and the updated revenue

1 increase requirement is \$11,891,478 as shown on Line 17. The incremental amounts
2 associated with this filing are included in Column 6. The incremental revenue requirement is
3 \$1,862,608 as shown on Line 17 of Column 6. Exhibit_TSM-2 is the Section 3, Schedule 1
4 from the original filing and is the comparable schedule from the original filing.

5 **Q: Please explain Exhibit_TSM-3.**

6 A: Exhibit_TSM-3 summarizes the updates provided in Exhibit_TSM-1, Column 6 by the three
7 categories of updates allowed in this application by the 594 Agreement and the
8 Commission's Order: GMEC and FEMA related adjustments and corrections from the
9 original filing. In addition, because the GMEC and FEMA adjustments changed the plant in
10 service allocation factor, a column showing the effects to common plant and CFC
11 investments has also been included.

12 **Q: What updates have you included for GMEC?**

13 A: On Exhibit_TSM-4, Column 4, Line 40a shows an updated construction cost for the
14 Goodman Energy Center (GMEC) of \$68,555,629. The comparable amount from the
15 original filing shown on Line 40a of Exhibit_TSM-5 is \$62,530,000. The increase in
16 construction costs of GMEC is the difference, or \$6,025,630. In addition, Column 5, Line 88
17 of Exhibit_TSM-6 includes vehicles purchased for GMEC at \$119,096. Exhibit_TSM-7 is
18 the comparable Section 4, Schedule 2, Sheet 2 from the original filing without the updates.
19 Between the increase in construction costs and vehicles, total GMEC investment increased
20 \$6,144,726. This matches Column 1, Line 1 of Exhibit_TSM-3, the GMEC related change in
21 Utility Plant.

1 **Q: What other updates are there associated with the GMEC project?**

2 A: There are four other GMEC related updates: (1) fuel stock, (2) production O&M, (3)
3 working capital associated with fuel stock and production O&M, and (4) depreciation
4 expense.

5 First, average fuel stock needed to be updated. During 2008, average fuel stock associated
6 with GMEC was \$502,246. Exhibit_TSM-8, Line 16 shows this additional fuel stock
7 associated with the operation of GMEC. Exhibit_TSM-9 is Section 6, Schedule 2 from the
8 original filing without the updated GMEC fuel stock. Second, production O&M was
9 increased by \$524,594 over the pro forma balance of the original filing (see Lines 15-17 of
10 Exhibit_TSM-10). The updated production O&M expense value is reflected on Line 1 of
11 Exhibit_TSM-10. The original filing Section 6, Schedule 2 is included for comparison as
12 Exhibit_TSM-11.

13 The increased production O&M added \$65,574 to cash working capital based on the one-
14 eighth O&M formula. Combined with the increased fuel stock (above) of \$502,246, cash
15 working capital requirements increased \$567,820. This change to working capital is carried
16 over to Exhibit_TSM-3, Column 1, Line 3.

17 Finally, the additional production plant caused depreciation expense to increase \$172,333.
18 Exhibit_TSM-12 includes the additional GMEC plant (summed total of \$6,025,630) broken
19 out by account in Column 3, Lines 21-26. At the annualized depreciation rate of 0.0286
20 (Column 5), the resulting increased depreciation expense by account is shown in Column 6,
21 Lines 21-26. Exhibit_TSM-13 is the original filed Section 10, Schedule 1. The increase in
22 total production plant depreciation (\$172,333) is the difference between the Column 8, Line

1 27 values of Exhibit_TSM-12 and Exhibit_TSM-13. The total increase in operating
2 expenses is the sum of the additional production O&M plus the additional depreciation
3 expense, or \$696,927 ($\$524,594 + \$172,333$). This agrees with the amount on Column 1,
4 Line 5 of Exhibit_TSM-3.

5 **Q: Please explain the updates related to the FEMA construction projects.**

6 A: As shown on Line 79 of Exhibit_TSM-6, the total net cost for recent FEMA projects is
7 updated to \$14,113,641. The amount embedded in the original filing was \$2,884,852 as
8 shown on Line 77 of the same exhibit resulting in an increase of \$11,228,789. However, the
9 Company had not included any offsetting retirements to plant associated with FEMA projects
10 in the original docket, and total retirements to-date are now estimated at \$17,242,315.

11 Retirements reduce both plant in service and accumulated depreciation which nets to zero for
12 rate base purposes, but reduces the plant in service amounts used to calculate depreciation.

13 Therefore, the net impact of FEMA updates is a decrease to plant in service of \$6,013,526
14 (the \$11,228,789 FEMA related increases less the \$17,242,315 FEMA related retirements)

15 and a decrease to accumulated depreciation of \$17,242,315 which agrees with the amounts
16 recorded in Column 2, Lines 1 and 2 of Exhibit_TSM-3. Since plant in service decreased

17 due to FEMA retirements, depreciation expense also decreased \$252,587 as shown by the
18 difference between Column 6, Line 53 on Exhibit_TSM-14 (\$6,871,416) and the same

19 Column 6, Line 53 of Exhibit_TSM-15 (\$7,124,003). Exhibit_TSM-15 is the original filing
20 Section 10, Schedule 1, Page 2 of 3. The \$252,587 difference agrees with the amount on

21 Exhibit_TSM-3, Column 2, Line 5.

22 **Q: What corrections were included in this application?**

1 A: Per the approved Stipulation and Settlement of the 594 Docket, the abbreviated case should
2 include three corrections discovered by Staff: one related to retirement work-in-progress and
3 two related to common plant accumulated depreciation.

4 **Q: Please explain the correction to retirement work-in-progress.**

5 A: In the original application, the test year balance in account 108.8 construction work-in-
6 progress of \$433,590 was not included in. The correction is included on Exhibit_TSM-16,
7 Line 11 and agrees with the amount on Exhibit_TSM-3, Column 3, Line 1. For the
8 comparable Section 4, Schedule 1 from the original filing, see Exhibit_TSM-17.

9 **Q: Please explain the corrections related to the common plant accumulated depreciation.**

10 A: On Schedule 5-2, Column 5, Line 9 of the original filing (see Exhibit_TSM-19), a
11 subaccount of account 108 was not included in the total. That subaccount had a balance of
12 \$13,678. In addition, 100% of common plant accumulated depreciation was assigned to the
13 electric division. These are corrected on Exhibit_TSM-18 by adding the subaccount balance
14 and using the plant allocation factor to assign 86% of common plant accumulated
15 depreciation to electric. The result is a decrease in accumulated depreciation of \$1,147,249.
16 The change in accumulated depreciation is the difference between the corrected value on
17 Column 5, Line 11 (\$7,133,315) and Column 5, Line 9 (\$8,280,564) of Exhibit_TSM-18.
18 For the comparative Section 5, Schedule 2 of the original filing, see Exhibit_TSM-19. The
19 \$1,147,249 change is carried over to Column 3, Line 2 of Exhibit_TSM-3.

20 **Q: Did the updates made above effect the allocations between the electric and gas division?**

21 A: Yes. The GMEC and FEMA adjustments affected the plant allocation factor which is used to
22 allocate common plant and CFC investments. The effect is an increase of \$30,888 to

1 common plant shown on Column 4, Line 8 of Exhibit_TSM-16 (\$13,521,802) compared to
2 the same value in the original filing on Exhibit_TSM-17 (\$13,490,914). The \$30,888 value
3 is carried over to Exhibit_TSM-2, Column 4, Line 1.

4 Regarding the CFC investment, the share allocated to the electric division increased \$647.

5 Based on the new allocation factor, the electric share changed to \$7,191,959 (Column 5, Line
6 2 of Exhibit_TSM-20) from the original filing value of \$7,191,312 (Column 5, Line 2 of
7 Exhibit_TSM21). The \$647 is carried over to Column 4, Line 4, of Exhibit_TSM-3.

8 The changed allocation also increased the electric share of common plant depreciation
9 expense by \$2,586. Based on the new allocation, the electric share of common plant
10 depreciation expense increase to \$1,132,286 (Column 6, Line 74 of Exhibit_TSM-22) from
11 the original filing value of \$1,129,700 (Column 6, Line 74 of Exhibit_TSM-23). Subtracting
12 \$13 for the additional CFC investment income yields \$2,573 which agrees with
13 Exhibit_TSM-3, Column 4, Line 5.

14 **Q: What impact does the rate of return limit impose?**

15 A: All the updates above result in a total revenue requirement of \$11,960,108 as shown on
16 Column 4, Line 17 of Exhibit_TSM-1. This amount is \$1,931,238 greater than the revenue
17 requirement contained in the original docket (\$11,960,108 - \$10,028,870). However, as
18 shown in the order in the original docket, paragraph 14A, page 7, the parties to the
19 Stipulation and Settlement agreed to use 7.24% for the rate of return in determining the
20 incremental revenue requirement. The result is an incremental revenue requirement of
21 \$1,862,608 which is \$68,630 lower than the amount calculated using the original rate of
22 return of 7.5909%.

1 **Q: Does this conclude your testimony?**

2 A: Yes.

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
SUMMARY OF INCREMENTAL REVENUE REQUIREMENT

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Reference			Updated	PRO FORMA AT Present Rates	Incremental
		Function	Section	Schedule			
<u>RATE BASE</u>							
1	Utility Plant		4	1	\$ 375,203,428	374,607,750	\$ 595,678
2	Accumulated Depreciation		5	1	(128,308,810)	(146,698,374)	18,389,564
3	Net Plant in service	L 1 + L 2			246,894,618	227,909,376	18,985,242
4	Working Capital		6	1	6,593,799	6,025,979	567,820
5	Investment in NRUCFC		3	2	7,191,959	7,191,312	647
6	Customer Advances for Construction		3	3	(243,782)	(243,782)	0
7	TOTAL RATE BASE	Sum L 3 to L 6			<u>\$ 260,436,594</u>	<u>\$ 240,882,885</u>	<u>\$ 19,553,709</u>
<u>OPERATING REVENUES AND EXPENSES</u>							
8	Operating Revenues		9	1	\$ 97,828,457	\$ 97,828,457	\$ 0
9	Operating Expenses		9	1	(90,019,072)	(89,572,159)	(446,913)
10	NET OPERATING MARGINS	L 8 + L 9			<u>\$ 7,809,385</u>	<u>\$ 8,256,298</u>	<u>\$ (446,913)</u>
11	RATE OF RETURN	L 10 / L 7			<u>2.9986%</u>	<u>3.4275%</u>	<u>-2.2856%</u>
<u>REVENUE INCREASE REQUIRED</u>							
12	Rate of Return at Present Rates	Line 11, Col 4			2.9986%	3.4275%	-2.2856%
13	Rate of Return Required		7	1	<u>7.5909%</u>	<u>7.5909%</u>	<u>7.2400%</u>
14	Change in ROR	Line 13 - Line 12			<u>4.5923%</u>	<u>4.1634%</u>	<u>9.5256%</u>
15	Change in Operating Income	Line 14 * Line 7			<u>\$ 11,960,108</u>	<u>\$ 10,028,870</u>	<u>\$ 1,862,608</u>
16	Difference due to lower ROR				\$ (68,630)		
17	Allowed Update to Revenue Requirement				<u>\$ 11,891,478</u>	<u>\$ 10,028,870</u>	<u>\$ 1,862,608</u>
18	TIMES INTEREST EARNED				<u>0.91</u>	<u>0.96</u>	<u>2.19</u>
19	DEBT SERVICE COVERAGE				<u>1.14</u>	<u>1.17</u>	<u>1.82</u>

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
SUMMARY OF RATE BASE, OPERATING REVENUES AND EXPENSES

SECTION 3
SCHEDULE 1

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Function	Section	Schedule	Present Rates	PRO FORMA AT Increase	Proposed Rates
RATE BASE							
1	Utility Plant		4	1	\$ 374,607,750		\$ 374,607,750
2	Accumulated Depreciation		5	1	(146,698,374)		(146,698,374)
3	Net Plant in service	L 1 + L 2			227,909,376	-	227,909,376
4	Working Capital		6	1	6,025,979		6,025,979
5	Investment in NRUCFC		3	2	7,191,312		7,191,312
6	Customer Advances for Construction		3	3	(243,782)		(243,782)
7	TOTAL RATE BASE	Sum L 3 to L 6			\$ 240,882,885	\$ -	\$ 240,882,885
					(55,491,342)		
8	Operating Revenues		9	1	\$ 97,828,457	\$ 10,028,870	\$ 107,857,327
9	Operating Expenses		9	1	(89,572,159)		(89,572,159)
10	NET OPERATING MARGINS	L 8 + L 9			\$ 8,256,299	\$ 10,028,870	\$ 18,285,169
11	RATE OF RETURN	L 10 / L 7			3.4275%		7.5909%
REVENUE INCREASE REQUIRED							
12	Rate of Return at Present Rates	Line 11, Col 4			3.4275%		
13	Rate of Return Required		7	1	7.5909%		
14	Change in ROR	Line 13 - Line 12			4.1634%		
15	Change in Operating Income	Line 14 * Line 7			\$ 10,028,870		
16	TIMES INTEREST EARNED				0.96		2.03
17	DEBT SERVICE COVERAGE				1.17		1.75

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
UPDATE SUMMARY

		[1]	[2]	[3]	[4]	[5]
Line #	Description	GMEC	FEMA	Corrections	Allocations	Total
1	Utility Plant	6,144,726	(6,013,526)	433,590	30,888	595,678
2	Accumulated Depreciation	-	17,242,315	1,147,249		18,389,564
3	Working Capital	567,820				567,820
4	Investment in NRUCFC				647	647
5	Operating Expenses	696,927	(252,587)		2,573	446,913

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
SUMMARY PLANT IN SERVICE
2004 to 2007

SECTION 4
SCHEDULE 2

Line #	Description	Account Number	Recorded Balances at December 31,				Pro Forma Adjustments (GMEC)	Test Year Balance [5] + [6]
			[1] 2004	[2] 2005	[3] 2006	[4] 6/30/2007		
INTANGIBLE PLANT								
1	Organization	301	\$ 18,181	\$ 18,181	\$ 18,181	\$ 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	18,181	18,181	-	18,181
STEAM PRODUCTION PLANT								
5	Land and land rights	310	46,666	46,666	46,666	46,666	-	46,666
6	Structures, Improvements	311	2,099,352	2,111,572	2,111,572	2,149,694	-	2,149,694
7	Boiler Plant Equipment	312	3,527,861	3,527,861	3,527,861	3,527,862	-	3,527,862
8	Tubrogenerator Units	314	3,415,015	3,415,016	3,415,016	3,415,016	-	3,415,016
9	Accessory Electric Equipment	315	355,308	355,308	419,797	419,797	-	419,797
10	Misc. Power Plant equipment	316	86,085	86,031	86,031	71,595	-	71,595
11	TOTAL PRODUCTION PLANT	Sum L 5 to L 10	9,530,287	9,542,454	9,606,943	9,630,629	-	9,630,629
OTHER PRODUCTION PLANT								
12	Land and land rights	340	528	528	528	528	41,000	A 41,528
13	Structures, Improvements	341	468,524	487,170	487,170	487,170	6,578,183	A 7,065,353
14	Fuel Holders, Products & Accessories	342	156,867	156,867	156,867	156,867	6,569,523	A/B 6,726,390
15	Prime Movers	343	1,892,124	1,892,124	1,892,124	1,892,124	4,917,096	A/B 6,809,220
16	Generators	344	2,118,738	2,118,738	2,118,738	2,118,738	43,575,042	A/B 45,693,780
17	Accessory Electric Equipment	345	112,522	112,522	112,522	112,522	3,222,585	A/B 3,335,108
18	Misc Power Plant Equipment	346	11,926	11,926	11,926	5,689	2,773,096	A/B 2,778,785
19	STORAGE EQUIPMENT	Sum L 12 to L 18	4,761,229	4,779,875	4,779,875	4,773,639	57,676,526	72,450,165
20	TOTAL PRODUCTION PLANT	(L 11 + L 19)	14,291,516	14,322,329	14,386,818	14,404,268	67,676,526	82,080,794
TRANSMISSION PLANT								
21	Land and land rights	350	2,310,023	2,311,023	2,316,023	2,316,023	(41,000)	A 2,275,023
22	Structures, Improvements	352	203,811	203,811	203,811	203,811	-	203,811
23	Station Equipment	353	21,213,625	21,474,179	22,388,908	22,579,956	-	22,579,956
24	Towers and Fixtures	354	-	-	-	-	-	-
25	Poles and Fixtures	355	23,752,203	24,053,405	24,804,361	24,881,140	-	24,881,140
26	Overhead Conductors and Devices	356	15,991,444	16,090,931	16,431,924	16,443,118	-	16,443,118
27	Underground Conduit	357	9,836	9,836	9,836	9,836	-	9,836
28	Underground Conductor & Devices	358	-	431,239	512,900	512,900	-	512,900
29	TOTAL TRANSMISSION PLANT	Sum L 21 to L 27	63,471,106	64,574,424	66,667,763	66,946,784	(41,000)	66,905,784
30	Pro Forma Adjustments							
					A	B	Total	
					Add GMEC	Retire Ellis Plant		
31		340			41,000	-	41,000	
32		341			6,578,183	-	6,578,183	
33		342			6,578,183	(8,660)	6,569,523	
34		343			5,481,819	(564,723)	4,917,096	
35		344			43,575,042	(279,511)	43,575,042	
36		345			3,289,091	(66,506)	3,222,585	
37		346			2,773,096	(704)	2,773,096	
38		350			(41,000)	-	(41,000)	
39		CWIP			(9,395,293)	-	(9,395,293)	
40		Total			69,160,347	(920,104)	58,240,233	
40a		Updated GMEC Construction Costs			68,865,630	(sum of lines 32-37)		

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
SUMMARY PLANT IN SERVICE
2004 to 2007

SECTION 4
SCHEDULE 2

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Recorded Balances at December 31,					Pro Forma Adjustments (GMEC)	Test Year Balance
			2004	2005	2006	6/30/2007			[5] + [6]
INTANGIBLE PLANT									
1	Organization	301	\$ 18,181	\$ 18,181	\$ 18,181	\$ 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	18,181	18,181			18,181
STEAM PRODUCTION PLANT									
5	Land and land rights	310	46,666	46,666	46,666	46,666	-		46,666
6	Structures, Improvements	311	2,099,352	2,111,572	2,111,572	2,149,694	-		2,149,694
7	Boiler Plant Equipment	312	3,527,861	3,527,861	3,527,861	3,527,862	-		3,527,862
8	Tubogenerator Units	314	3,415,015	3,415,016	3,415,016	3,415,016	-		3,415,016
9	Accessory Electric Equipment	315	355,308	355,308	419,797	419,797	-		419,797
10	Misc. Power Plan equipment	316	86,085	86,031	86,031	71,595	-		71,595
11	TOTAL PRODUCTION PLANT	Sum L 5 to L 10	9,530,287	9,542,454	9,606,943	9,630,629			9,630,629
OTHER PRODUCTION PLANT									
12	Land and land rights	340	528	528	528	528	41,000	A	41,528
13	Structures, Improvements	341	468,524	487,170	487,170	487,170	6,000,000	A	6,487,170
14	Fuel Holders, Products & Accessories	342	156,867	156,867	156,867	156,867	5,991,340	A/B	6,148,207
15	Prime Movers	343	1,892,124	1,892,124	1,892,124	1,892,124	4,435,277	A/B	6,327,401
16	Generators	344	2,118,738	2,118,738	2,118,738	2,118,738	39,720,489	A/B	41,839,227
17	Accessory Electric Equipment	345	112,522	112,522	112,522	112,522	2,933,494	A/B	3,046,016
18	Misc Power Plant Equipment	346	11,926	11,926	11,926	5,689	2,529,296	A/B	2,534,985
19	STORAGE EQUIPMENT	Sum L 12 to L 18	4,761,229	4,779,875	4,779,875	4,773,639	61,650,896		66,424,535
20	TOTAL PRODUCTION PLANT	(L 11 + L 19)	14,291,516	14,322,329	14,386,818	14,404,268	61,650,896		76,055,164
TRANSMISSION PLANT									
21	Land and land rights	350	2,310,023	2,311,023	2,316,023	2,316,023	(41,000)	A	2,275,023
22	Structures, Improvements	352	203,811	203,811	203,811	203,811	-		203,811
23	Station Equipment	353	21,213,625	21,474,179	22,388,908	22,579,956	-		22,579,956
24	Towers and Fixtures	354					-		
25	Poles and Fixtures	355	23,752,203	24,053,405	24,804,361	24,881,140	-		24,881,140
26	Overhead Conductors and Devices	356	15,991,444	16,090,931	16,431,924	16,443,118	-		16,443,118
27	Underground Conduit	357		9,836	9,836	9,836	-		9,836
28	Underground Conductor & Devices	358		431,239	512,900	512,900	-		512,900
29	TOTAL TRANSMISSION PLANT	Sum L 21 to L 27	63,471,106	64,574,424	66,667,763	66,946,784	(41,000)		66,905,784
30	Pro Forma Adjustments								
					A	B	Total		
					Add GMEC	Retire Ellis Plant			
31		340			41,000	-	41,000		
32		341			6,000,000	-	6,000,000		
33		342			6,000,000	(8,660)	5,991,340		
34		343			5,000,000	(564,723)	4,435,277		
35		344			40,000,000	(279,511)	39,720,489		
36		345			3,000,000	(66,506)	2,933,494		
37		346			2,530,000	(704)	2,529,296		
38		350			(41,000)	-	(41,000)		
39		CWIP			(9,395,293)	-	(9,395,293)		
40		Total			53,134,707	(920,104)	52,214,603		
40a		Original GMEC Construction Costs			62,530,000	(sum of lines 32-37)			

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
SUMMARY PLANT IN SERVICE
2004 to 2007

SECTION 4
SCHEDULE 2

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Recorded Balances at December 31,					Pro Forma Adjustments (FEMA)	Adjusted Balance [5] + [6]
			2004	2005	2006	6/30/2007			
DISTRIBUTION PLANT									
41	Land and land rights	360	\$ 421,221	\$ 441,100	\$ 438,516	\$ 439,028	\$ -	\$ 439,028	
42	Structures, Improvements	361	-	-	-	-	-	-	
43	Station Equipment	362	16,172,806	17,179,826	17,437,911	17,860,230	-	17,860,230	
44	Storage Battery Equipment	363	-	-	-	-	-	-	
45	Poles, Towers and Fixtures	364	52,080,792	54,437,091	57,208,419	59,579,812	(1,874,850) C	57,704,962	
46	Overhead Conductors and Devices	365	36,940,635	38,675,836	40,861,228	41,757,671	(1,314,025) C	40,443,646	
47	Underground Conduit	366	2,132,105	2,209,383	2,231,313	2,234,046	-	2,234,046	
48	Underground Conductors and Devices	367	10,940,579	12,128,261	12,932,092	13,271,500	-	13,271,500	
49	Line Transformers	368	35,697,360	37,209,577	39,551,127	41,646,080	-	41,646,080	
50	Services	369	3,895,058	3,878,660	3,860,016	3,856,351	-	3,856,351	
51	Meters	370	8,574,235	9,007,306	9,598,350	10,024,088	-	10,024,088	
52	Installations on Customers Premises	371	1,736,740	1,833,457	1,920,878	2,024,192	-	2,024,192	
53	Leased Property On Customers Premises	372	84,935	85,048	85,048	85,048	-	85,048	
54	Street Lighting and Signaling Systems	373	2,319,454	2,382,101	2,441,902	2,578,353	-	2,578,353	
55									
56	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 46	170,995,920	179,467,646	188,566,800	195,356,399	(3,188,875)	192,167,524	
GENERAL PLANT									
57	Land and land rights	389	193,135	193,135	193,135	193,135	-	193,135	
58	Structures, Improvements	390	3,212,361	3,189,435	3,179,748	3,179,748	-	3,179,748	
59	Office furniture and equipment	391	163,996	160,904	137,192	240,412	-	240,412	
60	Transportation equipment	392	3,642,433	3,577,107	3,787,981	3,938,376	2,144,420 D-G	6,082,796	
61	Store equipment	393	183,469	195,962	196,294	210,304	-	210,304	
62	Tools, shop and garage equipment	394	1,720,443	1,815,549	2,002,505	2,014,863	14,500 F	2,029,363	
63	Laboratory equipment	395	419,264	547,839	563,301	579,258	-	579,258	
64	Power operated equipment	396	2,994,224	3,076,675	3,387,552	3,543,292	(3,060,683) D	482,609	
65	Electric communications equipment	397	2,136,935	2,142,752	2,152,209	2,123,835	-	2,123,835	
66	Miscellaneous equipment	398	19,746	19,746	19,746	15,241	-	15,241	
67	Other tangible property	399	-	-	-	-	-	-	
68	TOTAL GENERAL	Sum L 48 to L 58	14,686,006	14,919,104	15,619,663	16,038,464	(901,763)	15,136,701	
69	SUB-TOTAL (L 4 + L 20 + L 28 L 47 + L 59)		263,462,729	273,301,684	285,259,225	292,764,096	63,544,888	356,308,984	
OTHER PLANT IN SERVICE									
70	Common Plant	118	10,470,028	7,709,801	12,236,775	12,419,622	1,102,180 E	13,521,802	
71	Unclassified Construction	106	(299,411)	640,544	3,066,092	324,287	-	324,287	
72	TOTAL PLANT IN SERVICE	Sum L 60 to L 62	\$273,633,346	\$281,652,029	\$300,562,092	\$ 305,508,005	\$ 64,647,068	\$ 370,155,073	
Pro Forma Adjustment C: FEMA Projects									
73	CIAOC expected from FEMA (reduce CWIP)						\$ (8,252,031)		
74	Remaining balance transferred to Plant in Service						(2,824,651)		
75	Total Pro Forma Adj. C (reduce CWIP)						(11,076,682)		
76	FEMA I embedded in Plant in Service						60,201		
77	Total FEMA embedded in rate base (L74 + L76)						2,884,852		
78	Add additional net FEMA 7/1/07 - 12/31/08						11,228,789		
79	Total net FEMA to-date						14,113,641		
80	Less Retirements (25% of gross FEMA amounts)						(17,242,315)		
81	Net FEMA Additions (Retirements)						(3,128,674)		
82	Pro Forma Adjustments		D	E	F	G	Total		
			Reclass Power-Operated Equip.	Reclass Common Vehicles	Energy Efficiency	GMEC Vehicles			
83		392 (E)	3,060,683	(1,057,359)	22,000	119,096	2,144,420		
84		392 (G)		(224,198)			(224,198)		
85		394			14,500		14,500		
86		396	(3,060,683)				(3,060,683)		
87	Total Transferred from General Plant	118	-	1,281,557	-	-	1,281,557		
88	Total		-	-	36,500	119,096	155,596		

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
SUMMARY PLANT IN SERVICE
2004 to 2007

SECTION 4
SCHEDULE 2

Line #	Description	Account Number	[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Recorded Balances at December 31,				6/30/2007	Pro Forma Adjustments (FEMA)	Adjusted Balance [5] + [6]
			2004	2005	2006				
DISTRIBUTION PLANT									
41	Land and land rights	360	\$ 421,221	\$ 441,100	\$ 438,516	\$ 439,028	\$ -	\$ 439,028	
42	Structures, Improvements	361	-	-	-	-	-	-	
43	Station Equipment	362	16,172,806	17,179,826	17,437,911	17,860,230	-	17,860,230	
44	Storage Battery Equipment	363	-	-	-	-	-	-	
45	Poles, Towers and Fixtures	364	52,080,792	54,437,091	57,208,419	59,579,812	1,660,710 C	61,240,522	
46	Overhead Conductors and Devices	365	36,940,635	38,675,836	40,861,228	41,757,671	1,163,941 C	42,921,612	
47	Underground Conduit	366	2,132,105	2,209,383	2,231,313	2,234,046	-	2,234,046	
48	Underground Conductors and Devices	367	10,940,579	12,128,261	12,932,092	13,271,500	-	13,271,500	
49	Line Transformers	368	35,697,360	37,209,577	39,551,127	41,646,080	-	41,646,080	
50	Services	369	3,895,058	3,878,660	3,860,016	3,856,351	-	3,856,351	
51	Meters	370	8,574,235	9,007,306	9,598,350	10,024,088	-	10,024,088	
52	Installations on Customers Premises	371	1,736,740	1,833,457	1,920,878	2,024,192	-	2,024,192	
53	Leased Property On Customers Premises	372	84,935	85,048	85,048	85,048	-	85,048	
54	Street Lighting and Signaling Systems	373	2,319,454	2,382,101	2,441,902	2,578,353	-	2,578,353	
55									
56	TOTAL DISTRIBUTION PLANT	Sum L 29 to L 46	170,995,920	179,467,646	188,566,800	195,356,399	2,824,651	198,181,050	
GENERAL PLANT									
57	Land and land rights	389	193,135	193,135	193,135	193,135	-	193,135	
58	Structures, Improvements	390	3,212,361	3,189,435	3,179,748	3,179,748	-	3,179,748	
59	Office furniture and equipment	391	163,996	160,904	137,192	240,412	-	240,412	
60	Transportation equipment	392	3,642,433	3,577,107	3,787,981	3,938,376	2,025,324 D-F	5,963,700	
61	Store equipment	393	183,469	195,962	196,294	210,304	-	210,304	
62	Tools, shop and garage equipment	394	1,720,443	1,815,549	2,002,505	2,014,863	14,500 F	2,029,363	
63	Laboratory equipment	395	419,264	547,839	563,301	579,258	-	579,258	
64	Power operated equipment	396	2,994,224	3,076,675	3,387,552	3,543,292	(3,060,683) D	482,609	
65	Electric communications equipment	397	2,136,935	2,142,752	2,152,209	2,123,835	-	2,123,835	
66	Miscellaneous equipment	398	19,746	19,746	19,746	15,241	-	15,241	
67	Other tangible property	399	-	-	-	-	-	-	
68	TOTAL GENERAL	Sum L 48 to L 58	14,686,006	14,919,104	15,619,663	16,038,464	(1,020,859)	15,017,605	
69	SUB-TOTAL (L 4 + L 20 + L 28 L 47 + L 59)		263,462,729	273,301,684	285,259,225	292,764,096	63,413,688	356,177,784	
OTHER PLANT IN SERVICE									
70	Common Plant	118	10,470,028	7,709,801	12,236,775	12,391,251	1,099,663 E	13,490,914	
71	Unclassified Construction	106	(299,411)	543,544	3,068,092	324,267	-	324,267	
72	TOTAL PLANT IN SERVICE	Sum L 60 to L 62	\$273,633,346	\$281,652,029	\$300,562,092	\$ 305,479,634	\$ 64,513,351	\$ 369,992,985	
73	Pro Forma Adjustment C: FEMA Projects CIAOC expected from FEMA (reduce CWIP)						\$ (8,252,031)		
74	Remaining balance transferred to Plant in Service						(2,824,651)		
75	Total Pro Forma Adj. C (reduce CWIP)						(11,076,682)		
76	Pro Forma Adjustments			D	E	F			
				Reclass Power- Operated Equip.	Reclass Common Vehicles	Energy Efficiency	Total		
77		392 (E)		3,060,683	(1,057,359)	22,000	2,025,324		
78		392 (G)			(224,198)		(224,198)		
79		394				14,500	14,500		
80		396		(3,060,683)			(3,060,683)		
81	Total Transferred from General Plant	118		-	1,281,557	-	1,281,557		
82	Total			-	-	36,500	36,500		

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
FUEL STOCKS--ELECTRIC

SECTION 6
SCHEDULE 2

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Bird City	Ellis	Great Bend	Colby Gas Turbine	Total Fuel Stock Sum [1] to [4]
FUEL STOCKS--ELECTRIC---A/C 151						
1	June, 2006	\$ 11,010	\$ 8,551	\$ 8,756	\$ 52,513	\$ 80,830
2	July	11,010	8,551	8,756	52,513	80,830
3	August	10,002	8,551	3,959	52,513	75,025
4	September	10,002	8,551	3,460	52,513	74,526
5	October	10,002	8,551	3,460	52,513	74,526
6	November	10,002	8,551	3,460	52,513	74,526
7	December	10,002	8,551	3,460	52,513	74,526
8	January, 2007	10,002	8,551	3,460	52,513	74,526
9	February	10,002	8,551	3,460	52,513	74,526
10	March	10,002	8,551	3,460	52,513	74,526
11	April	10,002	8,551	3,460	52,513	74,526
12	May	10,002	3,364	8,647	51,705	73,718
13	June, 2007	10,002	3,364	7,813	51,705	72,884
14	TOTAL	<u>\$ 132,042</u>	<u>\$ 100,789</u>	<u>\$ 65,611</u>	<u>\$ 681,053</u>	<u>\$ 979,495</u>
15	13-Month Average	<u>\$ 10,157</u>	<u>\$ 7,753</u>	<u>\$ 5,047</u>	<u>\$ 52,389</u>	<u>\$ 75,346</u>
16	GMEC					502,246
17	Total					577,592

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
FUEL STOCKS--ELECTRIC

SECTION 6
SCHEDULE 2

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Bird City	Ellis	Great Bend	Colby Gas Turbine	Total Fuel Stock Sum [1] to [4]
FUEL STOCKS--ELECTRIC---A/C 151						
1	June, 2006	\$ 11,010	\$ 8,551	\$ 8,756	\$ 52,513	\$ 80,830
2	July	11,010	8,551	8,756	52,513	80,830
3	August	10,002	8,551	3,959	52,513	75,025
4	September	10,002	8,551	3,460	52,513	74,526
5	October	10,002	8,551	3,460	52,513	74,526
6	November	10,002	8,551	3,460	52,513	74,526
7	December	10,002	8,551	3,460	52,513	74,526
8	January, 2007	10,002	8,551	3,460	52,513	74,526
9	February	10,002	8,551	3,460	52,513	74,526
10	March	10,002	8,551	3,460	52,513	74,526
11	April	10,002	8,551	3,460	52,513	74,526
12	May	10,002	3,364	8,647	51,705	73,718
13	June, 2007	10,002	3,364	7,813	51,705	72,884
14	TOTAL	<u>\$ 132,042</u>	<u>\$ 100,789</u>	<u>\$ 65,611</u>	<u>\$ 681,053</u>	<u>\$ 979,495</u>
15	13-Month Average	<u>\$ 10,157</u>	<u>\$ 7,753</u>	<u>\$ 5,047</u>	<u>\$ 52,389</u>	<u>\$ 75,346</u>

SOURCE:

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
CASH WORKING CAPITAL

SECTION 6
SCHEDULE 6

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	\$ 5,473,748	\$ (3,152,339) [a]	\$ 2,321,410
2	Cost of purchased power		63,472,936	55,759,567	(55,759,567) [b]	-
3	Transmission expense		1,213,410	1,247,263		1,247,263
4	Distribution expense		4,331,700	4,544,481		4,544,481
5	Customer accounts expense		2,204,025	2,312,996		2,312,996
6	Customer services expense		549,743	634,447		634,447
7	Sales expense		149,237	153,072		153,072
8	Administrative and general		3,939,101	4,197,462		4,197,462
9	Depreciation		10,072,938	11,304,068	(11,304,068)	-
10	Taxes—Other than income		3,896,301	3,896,301	(3,896,301) [c]	-
11	Other		(795,380)	-		-
12	TOTAL		<u>\$ 89,285,010</u>	<u>\$ 89,523,406</u>	<u>\$ (74,112,274)</u>	<u>\$ 15,411,132</u>
13	Cash working capital factor	1/8th Formula				<u>12.50%</u>
14	Cash working capital					<u>\$ 1,926,391</u>

SOURCE:

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

15	Original Filing Power Production Expense Pro Forma Balance	\$ 4,949,154
16	Updates for GMEC	524,594
17	Total Power Production Expense	<u>\$ 5,473,748</u>

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
CASH WORKING CAPITAL

SECTION 6
SCHEDULE 6

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	Transmission expense		1,213,410	1,247,263		1,247,263
4	Distribution expense		4,331,700	4,544,481		4,544,481
5	Customer accounts expense		2,204,025	2,312,996		2,312,996
6	Customer services expense		549,743	634,447		634,447
7	Sales expense		149,237	153,072		153,072
8	Administrative and general		3,939,101	4,197,462		4,197,462
9	Depreciation		10,072,938	11,381,735	(11,381,735)	-
10	Taxes—Other than income		3,896,301	3,896,301	(3,896,301) [c]	-
11	Other		(795,380)	-		-
12	TOTAL		<u>\$ 89,285,010</u>	<u>\$ 89,076,479</u>	<u>\$ (74,189,941)</u>	<u>\$ 14,886,538</u>
13	Cash working capital factor	1/8th Formula				<u>12.50%</u>
14	Cash working capital					<u>\$ 1,860,817</u>

SOURCE:

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

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SECTION 10
SCHEDULE 1

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
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]
INTANGIBLE PLANT									
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		-	-	-
PRODUCTION PLANT--Steam									
5	Land and land rights	310	46,666	-	46,666		-	-	-
6	Structures, Improvements	311	2,149,694	-	2,149,694		-	-	-
7	Boiler Plant Equipment	312	3,527,862	-	3,527,862		-	-	-
8	Turbogenerator Units	314	3,415,016	-	3,415,016		-	-	-
9	Accessory Electric Equipment	315	419,797	-	419,797		-	-	-
10	Misc. Power Plant equipment	316	71,595	-	71,595		-	-	-
11	TOTAL PRODUCTION PLANT - STEAM	Sum L 5 to L 10	9,630,629	-	9,630,629		-	-	-
PRODUCTION PLANT--OTHER (NON-GMEC)									
12	Land and land rights	340	528	-	528	0.0164	7,848	-	7,848
13	Structures, Improvements	341	487,170	-	478,510	0.0164	(6,689)	-	(6,689)
14	Fuel Holders, Products & Accessories	342	156,867	(8,660)	(407,856)	0.0164	26,447	-	26,447
15	Prime Movers	343	1,892,124	(564,723)	1,612,613	0.0164	33,657	-	33,657
16	Generators	344	2,118,738	(279,511)	2,052,232	0.0164	1,834	-	1,834
17	Accessory Electric Equipment	345	112,522	(66,506)	111,818	0.0164	(14,996)	-	(14,996)
18	Misc Power Plant Equipment	346	5,689	(704)	(914,415)	0.0164	48,101	-	48,101
19	TOTAL PROD. PLANT - OTHER (NON-GMEC)	Sum L 12 to L 18	4,773,639	(920,104)	2,933,431		148,135	-	(100,034)
PRODUCTION PLANT--OTHER (GMEC)									
20	Land and land rights	340	-	41,000	41,000	0.0286	188,136	-	188,136
21	Structures, Improvements	341	-	6,578,183	6,578,183	0.0286	188,136	-	188,136
22	Fuel Holders, Products & Accessories	342	-	6,578,183	6,578,183	0.0286	156,780	-	156,780
23	Prime Movers	343	-	5,481,819	5,481,819	0.0286	1,254,240	-	1,254,240
24	Generators	344	-	43,854,553	43,854,553	0.0286	94,068	-	94,068
25	Accessory Electric Equipment	345	-	3,289,091	3,289,091	0.0286	79,331	-	79,331
26	Misc Power Plant Equipment	346	-	2,773,800	2,773,800	0.0286	1,960,691	-	1,960,691
27	TOTAL PROD. PLANT - OTHER (GMEC)	Sum L 20 to L 26	-	68,596,630	68,596,630		2,008,792	-	1,860,657
28	TOTAL PRODUCTION PLANT	(L11+L19+L27)	14,404,268	67,676,526	81,160,690				

SECTION 10
SCHEDULE 1

MIDWEST ENERGY, INC.
ABBREVIATED RATE CASE
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]
INTANGIBLE PLANT									
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		-	-	-
PRODUCTION PLANT--Steam									
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		-	-	-
PRODUCTION PLANT--OTHER (NON-GMEC)									
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	(6,659)	(6,659)	-
15	Prime Movers	343	1,892,124	(564,723)	1,612,613	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	146,135	(100,034)
PRODUCTION PLANT--OTHER (GMEC)									
20	Land and land rights	340	-	41,000	41,000		-	-	-
21	Structures, Improvements	341	-	6,000,000	6,000,000	0.0286	171,600	171,600	-
22	Fuel Holders, Products & Accessories	342	-	6,000,000	6,000,000	0.0286	171,600	171,600	-
23	Prime Movers	343	-	5,000,000	5,000,000	0.0286	143,000	143,000	-
24	Generators	344	-	40,000,000	40,000,000	0.0286	1,144,000	1,144,000	-
25	Accessory Electric Equipment	345	-	3,000,000	3,000,000	0.0286	85,800	85,800	-
26	Misc Power Plant Equipment	346	-	2,530,000	2,530,000	0.0286	72,358	72,358	-
27	TOTAL PROD. PLANT - OTHER (GMEC)	Sum L 20 to L 26	-	62,571,000	62,571,000		1,788,358	-	1,788,358
28	TOTAL PRODUCTION PLANT	(L11+L19+L27)	14,404,268	61,650,896	75,135,060		1,836,459	148,135	1,688,324

SECTION 10
SCHEDULE 1

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
DEPRECIATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or Plant Reclassification	[4] Adjusted Plant Balance [2]+[3]	[5] Annualized Depreciation Rate	[6] Pro Forma Annualized Depreciation Expense [4]*[5]	[7] Recorded Depreciation Expense	[8] Pro Forma Adjustment [6]-[7]
TRANSMISSION PLANT									
29	Land and land rights	350	\$ 2,316,023	\$ (41,000)	\$ 2,275,023	-	-	-	-
30	Structures, Improvements	352	203,811	-	203,811	0.0123	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	0.0163	398,098	398,098	-
34	Overhead Conductors and Devices	356	16,443,118	-	16,443,118	0.0175	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)	66,864,784		1,029,021	333,911	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	(1,874,850)	57,704,962	0.0460	2,654,428	2,654,428	-
44	Overhead Conductors and Devices	365	41,757,671	(1,314,025)	40,443,646	0.0363	1,468,104	1,468,104	-
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	0.0265	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	0.0341	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 L526	195,356,399	(3,188,875)	192,167,524		6,871,416	7,533,630	(658,204)

SECTION 10
SCHEDULE 1

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
DEPRECIATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or 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]
TRANSMISSION PLANT								
29	Land and land rights	\$ 2,316,023	\$ (41,000)	\$ 2,275,023	-	-	-	-
30	Structures, Improvements	203,811	-	203,811	0.0129	2,629	-	-
31	Station Equipment	22,579,956	-	22,579,956	0.0144	325,151	-	-
32	Towers and Fixtures	-	-	-	-	-	-	-
33	Poles and Fixtures	24,881,140	-	24,881,140	0.0160	398,098	-	-
34	Overhead Conductors and Devices	16,443,118	-	16,443,118	0.0178	292,688	-	-
35	Underground Conduit	9,836	-	9,836	0.0200	197	-	-
36	Underground Conductor & Devices	512,900	-	512,900	0.0200	10,258	-	-
37	Other Transmission Plant	-	-	(41,000)	-	-	-	-
38	TOTAL TRANSMISSION PLANT	66,946,784	(41,000)	66,864,784	-	1,029,021	991,911	37,110
DISTRIBUTION PLANT								
39	Land and land rights	439,028	-	439,028	-	-	-	-
40	Structures, Improvements	-	-	-	-	-	-	-
41	Station Equipment	17,860,230	-	17,860,230	0.0208	371,493	-	-
42	Storage Battery Equipment	-	-	-	-	-	-	-
43	Poles, Towers and Fixtures	59,579,812	1,660,710	61,240,522	0.0460	2,817,064	-	-
44	Overhead Conductors and Devices	41,757,671	1,163,941	42,921,612	0.0363	1,568,055	-	-
45	Underground Conduit	2,234,046	-	2,234,046	0.0166	37,085	-	-
46	Underground Conductors and Devices	13,271,500	-	13,271,500	0.0244	323,825	-	-
47	Line Transformers	41,646,080	-	41,646,080	0.0285	1,186,913	-	-
48	Meters	3,856,351	-	3,856,351	0.0276	106,435	-	-
49	Installations on Customers Premises	10,024,088	-	10,024,088	0.0438	439,055	-	-
50	Leased Property On Customers Premises	2,024,192	-	2,024,192	0.0941	190,476	-	-
51	Street Lighting and Signaling Systems	85,048	-	85,048	0.0577	4,907	-	-
52	TOTAL DISTRIBUTION PLANT	195,356,399	2,824,651	198,181,050	0.0344	88,695	7,529,620	(405,617)
53						7,124,003		

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
UTILITY PLANT--TEST YEAR SUMMARY

SECTION 4
SCHEDULE 1

Line #	Description	[1] Schedule	[2] Total Recorded 6/30/2007	[3] Proforma Adjustments	[4] 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	67,676,526	72,450,165
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	(3,188,875)	192,167,524
6	GENERAL PLANT	Sec. 4, Sch 2	16,038,464	(901,763)	15,136,701
7	SUB-TOTAL PLANT-IN-SERVICE	Sum (L 1 to L 6)	292,764,096	63,544,888	356,308,984
8	OTHER PLANT IN SERVICE	Sec. 4, Sch 3	12,419,622	1,102,180	13,521,802
9	COMPLETED CONSTRUCTION NOT CLASSIFIED	G/L a/c # 106	324,287	-	324,287
10	PLANT IN SERVICE		305,508,005	64,647,068	370,155,073
11	CONSTRUCTION WORK IN PROGRESS	G/L a/c # 107	25,520,330	(20,471,975)	5,048,355
12	OTHER		-	-	-
13	TOTAL UTILITY PLANT	Sum (L 7 to L 11)	<u>\$ 331,028,335</u>	<u>\$ 44,175,093</u>	<u>\$ 375,203,428</u>

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

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
UTILITY PLANT--TEST YEAR SUMMARY

SECTION 4
SCHEDULE 1

Line #	Description	[1] Schedule	[2] Total Recorded 6/30/2007	[3] Proforma Adjustments	[4] 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	61,650,896	66,424,535
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	63,413,688	356,177,784
8	OTHER PLANT IN SERVICE	Sec. 4, Sch 3	12,391,251	1,099,663	13,490,914
9	COMPLETED CONSTRUCTION NOT CLASSIFIED	G/L a/c # 106	324,287	-	324,287
10	PLANT IN SERVICE		305,479,634	64,513,351	369,992,985
11	CONSTRUCTION WORK IN PROGRESS	G/L a/c # 107	25,086,740	(20,471,975)	4,614,765
12	OTHER		-	-	-
13	TOTAL UTILITY PLANT	Sum (L 7 to L 11)	\$ 330,566,375	\$ 44,041,376	\$ 374,607,750

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

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
ACCUMULATED DEPRECIATION AND AMORTIZATION
2004 to 2007

SECTION 5
SCHEDULE 2

Line #	Description	[1] Account Number	[2] [3] [4] [5] Recorded Balances at December 31,			
			2004	2005	2006	6/30/2007
1	INTANGIBLE PLANT	111	\$ -	\$ -	\$ -	\$ -
2	PRODUCTION PLANT--STEAM	108-10	9,478,672	9,478,643	9,478,643	9,464,324
3	PRODUCTION PLANT--OTHER	108-40	4,090,079	4,237,954	4,386,105	4,453,927
4	TRANSMISSION PLANT	108-50	36,688,560	36,717,956	37,026,663	37,476,664
5	DISTRIBUTION PLANT	108-60	66,802,284	71,344,422	76,467,325	79,660,927
6	GENERAL PLANT	108-70	5,901,573	5,915,498	5,927,221	5,787,231
7	TRANSPORTATION EQUIPMENT	108-90	1,937,940	1,959,222	2,157,443	2,274,841
8	SUB TOTAL	Sum L 1 to L 7	124,899,108	129,653,695	135,443,400	139,337,914
<u>ALLOCATED COMMON PLANT</u>						
9	OTHER UTILITY PLANT	119-70	7,287,430	7,421,469	8,156,959	8,294,242
10	Allocation Factor		83.22%	83.11%	83.45%	86.00%
11	Other Utility Plant - Electric		6,064,599	6,167,963	6,806,962	7,133,315
12	TRANSPORTATION		-	-	-	-
13	TOTAL ACCUMULATED DEPRECIATION	Sum L 8 to L 10	138,251,138	143,243,148	150,407,342	154,765,472
14	ACCUMULATED AMORTIZATION		876,641	1,354,001	1,799,907	2,022,494
15	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 139,127,779</u>	<u>\$ 144,597,149</u>	<u>\$ 152,207,249</u>	<u>\$ 156,787,966</u>

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
ACCUMULATED DEPRECIATION AND AMORTIZATION
2004 to 2007

SECTION 5
SCHEDULE 2

Line #	Description	[1] Account Number	[2] [3] [4] [5] Recorded Balances at December 31,			
			2004	2005	2006	6/30/2007
1	INTANGIBLE PLANT		\$ -	\$ -	\$ -	\$ -
2	PRODUCTION PLANT--STEAM	108-10	9,478,672	9,478,643	9,478,643	9,464,324
3	PRODUCTION PLANT--OTHER	108-40	4,090,079	4,237,954	4,386,105	4,453,927
4	TRANSMISSION PLANT	108-50	36,688,560	36,717,956	37,026,663	37,476,664
5	DISTRIBUTION PLANT	108-60	66,802,284	71,344,422	76,467,325	79,880,927
6	GENERAL PLANT	108-70	5,901,573	5,915,498	5,927,221	5,787,231
7	TRANSPORTATION EQUIPMENT	108-90	1,937,940	1,959,222	2,157,443	2,274,841
8	SUB TOTAL	Sum L 1 to L 7	124,899,108	129,653,695	135,443,400	139,337,914
<u>ALLOCATED COMMON PLANT</u>						
9	OTHER UTILITY PLANT	119-70	7,287,430	7,421,469	8,156,959	8,280,564
10	TRANSPORTATION		-	-	-	-
11	TOTAL ACCUMULATED DEPRECIATION	Sum L 8 to L 10	132,186,538	137,075,164	143,600,359	147,618,478
12	ACCUMULATED AMORTIZATION		876,641	1,354,001	1,799,907	2,022,494
13	TOTAL ACC DEPR & AMORTIZATION		<u>\$ 133,063,179</u>	<u>\$ 138,429,165</u>	<u>\$ 145,400,266</u>	<u>\$ 149,640,972</u>

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
INVESTMENT IN NRUCFC

SECTION 3
SCHEDULE 2

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Function	Section	Schedule	Percent	Amount
1	Required Investment at 6/30/2007		7	8		<u>\$ 8,662,647</u>
Allocation to Departments:						
2	Electric Department		12	1	83.02%	\$ 7,191,959
3	Gas Department		12	1	16.98%	1,470,688
4	Other		12	1	0.00%	-
5	TOTAL	Sum L 2 to 4			<u>100.00%</u>	<u>\$ 8,662,647</u>

SOURCE:

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
INVESTMENT IN NRUCFC

SECTION 3
SCHEDULE 2

Line #	Description	[1]	[2]	[3]	[4]	[5]
		Reference			Percent	Amount
		Function	Section	Schedule		
1	Required Investment at 6/30/2007		7	8		<u>\$ 8,662,647</u>
Allocation to Departments:						
2	Electric Department		12	1	83.02%	\$ 7,191,312
3	Gas Department		12	1	16.98%	1,471,335
4	Other		12	1	0.00%	-
5	TOTAL	Sum L 2 to 4			<u>100.00%</u>	<u>\$ 8,662,647</u>

SOURCE:

SECTION 10
SCHEDULE 1

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
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]
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	3,938,376	2,144,420	6,082,796	N/A	-	-	-
58	Store equipment	393	210,304	-	210,304	0.0150	3,155	-	-
59	Tools, shop and garage equipment	394	2,014,863	14,500	2,029,363	0.0227	46,067	-	-
60	Laboratory equipment	395	579,258	-	579,258	0.0212	12,280	-	-
61	Power operated equipment	396	3,543,292	(3,060,683)	482,609	0.0577	27,847	-	-
62	Electric communications equipment	397	2,123,835	-	2,123,835	0.0322	68,387	-	-
63	Miscellaneous equipment	398	15,241	-	15,241	0.0011	17	-	-
64	Other tangible property	399	-	-	-	-	-	-	-
65	TOTAL GENERAL	Sum L 54 to L64	16,038,464	(901,763)	15,136,701	-	217,483	170,814	46,669
66	SUBTOTAL (L4 + L28 + L38 + L53 + L65)		292,764,096	63,544,888	355,347,880	-	10,126,712	8,840,480	1,286,232
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)	365
70	Westar - Acquisition Premium		667,443		667,443	0.0333	22,248	22,248	-
71	Orcorn License		12,320,898	(12,320,898)	-	-	-	410,697	(410,697)
72	Misc Amortization		33,542		33,542		9,583	9,583	-
73	TOTAL ACQUISITION ADJUSTMENT		13,453,264	(12,353,816)	1,099,448		3,636	3,636	-
74	COMMON PLANT	Sched. 10-2	12,482,223	1,102,180	13,584,403		45,098	450,600	(405,532)
75	TOTAL PLANT IN SERVICE	Sum L66+L73+L74	\$ 318,699,583	\$ 52,293,252	\$ 370,031,731		1,132,286	781,857	350,429
							\$ 11,304,066	\$ 10,072,937	\$ 1,231,130

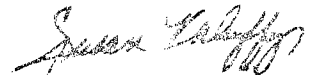
SECTION 10
SCHEDULE 1

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
DEPRECIATION & AMORTIZATION EXPENSE ANNUALIZATION - ADJUSTMENT #11

Line #	Description	[1] Account Number	[2] Plant Balance At 6/30/2007	[3] Adjustments and/or 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]
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	54,056	-
56	Office furniture and equipment	391	240,412	-	240,412	0.0236	5,674	5,674	-
57	Transportation equipment	392	3,938,376	2,025,324	5,963,700	N/A	-	-	-
58	Store equipment	393	210,304	-	210,304	0.0150	3,155	-	3,155
59	Tools, shop and garage equipment	394	2,014,863	14,500	2,029,363	0.0227	46,067	46,067	-
60	Laboratory equipment	395	579,258	-	579,258	0.0212	12,280	12,280	-
61	Power operated equipment	396	3,543,292	(3,060,683)	482,609	0.0577	27,847	27,847	-
62	Electric communications equipment	397	2,123,835	-	2,123,835	0.0322	68,387	68,387	-
63	Miscellaneous equipment	398	15,241	-	15,241	0.0011	17	17	-
64	Other tangible property	399	-	-	-	-	-	-	-
65	TOTAL GENERAL	Sum L 54 to L64	16,038,464	(1,020,859)	15,017,605	-	217,483	170,814	46,669
66	SUBTOTAL (L4 + L28 + L38 + L53 + L65)		292,764,096	63,413,688	355,216,680	-	10,206,966	8,840,480	1,366,486
AMORTIZATION OF ACQUISITION ADJUSTMENTS									
67	OKP								
68	Centel		398,463		398,463	0.0241	9,601	4,801	4,801
69	Westar - Acquisition Costs		32,918	(32,918)	-	-	-	(365)	365
70	Westar - Acquisition Premium		667,443		667,443	0.0333	22,248	22,248	-
71	Orocom License		12,320,898	(12,320,898)	-	-	-	410,697	410,697
72	Misc Amortization		33,542		33,542		9,583	9,583	-
73	TOTAL ACQUISITION ADJUSTMENT		13,453,264	(12,353,816)	1,099,448		45,068	450,600	(405,532)
74	COMMON PLANT	Sched. 10-2	12,453,709	1,099,663	13,553,372		1,129,700	781,857	347,843
75	TOTAL PLANT IN SERVICE	Sum L66+L73+L74	\$318,671,069	\$52,159,535	\$368,869,499		\$11,381,734	\$10,072,937	\$1,308,797

APR 09 2009

DIRECT TESTIMONY OF MICHAEL VOLKER



1 **Q: Please state your name, position and business qualifications.**

2 A: My name is Michael Volker. I am the Director of Regulatory and Energy Services for
3 Midwest Energy, Inc. ("Midwest Energy" or the "Company") and am responsible for
4 developing gas and electric tariffs including rates, rules and regulations for utility
5 services, managing the energy services activities, measuring customer satisfaction,
6 and developing forecasts. I hold a Bachelor of Science degree in Mineral Economics
7 from Penn State University and a Master of Economics from North Carolina State
8 University. I have testified before this Commission a number of times on rate-related
9 topics.

10 **Q: What is the purpose of your testimony in this proceeding?**

11 A: The purpose of my testimony is to support the allocation of the increased revenue
12 requirement as identified by Company witness Tom Meis to the rate classes, to
13 calculate new rates based on the new revenue requirement, and to sponsor the
14 proposed updated tariff sheets associated with the new rates.

15 **Q: Please explain the rate design methodology for the abbreviated rate case?**

16 A: As outlined in paragraph 27 of the Stipulation and Agreement from Docket 08-
17 MDWE-594-RTS ("the 594 Docket") the parties agreed that the incremental increase
18 in the revenue that may be required from the abbreviated rate case will be recovered
19 proportionately across rate classes through an increase in energy charges. The fixed
20 (customer and demand) charges will not be changed.

1 **Q: Please explain Exhibit_MJV-1.**

2 A: Column (1) of Exhibit_MJV-1 is the rate classes. Column (2) shows kWhs by rate
3 class as used in the 594 Docket Stipulation and Agreement. Consistent with the 594
4 Docket, Sales for Resale, Special Contracts, and Lighting classes were not included.
5 Column (3) is the percent of total for each of the rate classes. Column (4) is the
6 allocation to each rate class of the total increased revenue requirement (\$1,862,608)
7 shown at Line 31, Column (4). The per-kWh increase applied to all rate classes
8 (\$0.001658 per kWh) is calculated at Line 33 of Column (4). Column (5) is the
9 stipulated revenue from the 594 Docket and Column (6) shows the percent increase in
10 revenue by rate class.

11 **Q: Please explain Exhibit_MJV-2.**

12 A: Exhibit_MJV-2 is an expansion of Tom Meis' Exhibit_TSM-3. That exhibit
13 illustrates all the rate base and operating expenses that make up the increase requested
14 in this docket. I have added the calculation of revenue requirement associated with
15 each of the four areas associated with the requested increase: GMEC, FEMA,
16 Corrections, and Allocations (Line 9 of Exhibit_MJV-2). For the purposes of
17 unbundled rates, I have functionalized the total rate increase based on the contribution
18 of these areas to the total increase requirement. Since GMEC is generation plant, I
19 multiplied the portion of the increase attributable to the GMEC (63.5 percent) times
20 the total per kWh increase from Line 33, Column 4 of Exhibit_MJV-1 to yield the
21 increase included in the "Local Generation" portion of rates (\$0.001053 per kWh
22 from Line 11, Column 3 of Exhibit_MJV-2). The remainder of the increase

1 (\$0.000605 per kWh from Line 12, Column 3 of Exhibit_MJV-2) is functionalized as
2 “Distribution” in unbundled rates. It is worth noting that for the purposes of tariff
3 sheets, only the Company’s M System has unbundled rates (See the Master Tariff
4 sheets in Exhibit_MJV-3).

5 **Q: Please explain Exhibit_MJV-3.**

6 A: Exhibit_MJV-3 includes the proposed tariff sheets that illustrate the rates with the
7 incremental increase from the abbreviated rate case. Both redlined and clean copies
8 are included.

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

10 A: Yes.

MIDWEST ENERGY, INC.
ABBREVIATED RATE CASE
ALLOCATION OF REVENUE REQUIREMENT BY SYSTEM & CLASS

	Class (1)	kWh by Class (2)	Percent of Total kWh (3)	Allocation of Revenue Requirement by Class (4)	Stipulated Revenue 594 Docket (5)	Percent Increase by Rate Class (5)	
1	M System	Regular Res	220,934,221	19.67%	\$366,302	\$23,209,869	1.58%
2		All Elec Res	11,524,329	1.03%	\$19,107	\$1,059,219	1.80%
3		Annual Svc	1,333,302	0.12%	\$2,211	\$516,239	0.43%
4		GS Small	76,695,007	6.83%	\$127,158	\$8,071,839	1.58%
5		GS Small - DR	1,313,383	0.12%	\$2,178	\$124,722	1.75%
6		GS Small - TD	159,495	0.01%	\$264	\$16,092	1.64%
7		GS Medium	91,287,761	8.13%	\$151,352	\$8,669,761	1.75%
8		GS Large	79,342,448	7.06%	\$131,547	\$6,639,881	1.98%
9		GS Large - TOD	3,017,765	0.27%	\$5,003	\$287,619	1.74%
10		GS Large Heat	8,869,174	0.79%	\$14,705	\$684,337	2.15%
11		Tran Lev Svc	33,848,673	3.01%	\$56,120	\$2,339,686	2.40%
12		OFS Small	21,921,200	1.95%	\$36,345	\$2,062,985	1.76%
13		OFS Small - DR	31,949,627	2.84%	\$52,971	\$2,698,558	1.96%
14		OFS Small - TD	103,599	0.01%	\$172	\$11,554	1.49%
15		OFS Large	199,548,840	17.76%	\$330,845	\$15,753,019	2.10%
16		Irr - Frozen	18,262,610	1.63%	\$30,279	\$2,383,684	1.27%
17		Irr - TD	1,969,264	0.18%	\$3,265	\$227,489	1.44%
18		Irr - T&T	30,510,327	2.72%	\$50,585	\$3,079,814	1.64%
19		Irr - Incidental	1,522,601	0.14%	\$2,524	\$307,564	0.82%
20		Total	834,113,625		\$1,382,933	\$78,143,931	1.77%
21							
22	W System	Res - Reg	63,670,162	5.67%	\$105,563	\$6,079,417	1.74%
23		Res - Demand	4,264,467	0.38%	\$7,070	\$328,689	2.15%
24		GS Small	52,101,939	4.64%	\$86,383	\$4,713,132	1.83%
25		Schools	5,107,940	0.45%	\$8,469	\$394,383	2.15%
26		Large Power	119,055,107	10.60%	\$197,389	\$7,463,524	2.64%
27		Oil Field	37,476,987	3.34%	\$62,136	\$2,513,765	2.47%
28		Irrigation	7,638,517	0.68%	\$12,664	\$813,824	1.56%
29		Total	289,315,119		\$479,675	\$22,306,734	2.15%
30							
31	System Total	1,123,428,744	100.00%	\$1,862,608	\$100,450,665	1.85%	
32							
33				Per kWh Incremental Increase:	\$0.001658		

MIDWEST ENERGY, INC
ABBREVIATED RATE CASE
REVENUE REQUIREMENT BY FUNCTION

		[1]	[2]	[3]	[4]	[5]
Line #	Description	GMEC	FEMA	Corrections	Allocations	Total
1	Utility Plant	\$6,144,726	-\$6,013,526	\$433,590	\$30,888	\$595,678
2	Accumulated Depreciation	\$0	\$17,242,315	\$1,147,249		\$18,389,564
3	Working Capital	\$567,820				\$567,820
4	Investment in NRUCFC				\$647	\$647
5	Total Rate Base Increase	\$6,712,546	\$11,228,789	\$1,580,839	\$31,535	\$19,553,709
6	Rate of Return Allowed	7.2400%	7.2400%	7.2400%	7.2400%	7.2400%
7	Revenue Requirement - Rate Base	\$485,991	\$812,968	\$114,453	\$2,283	\$1,415,695
8	Operating Expenses	\$696,927	-\$252,587	\$0	\$2,573	\$446,913
9	Total Revenue Requirement	\$1,182,918	\$560,381	\$114,453	\$4,856	\$1,862,608
10	Percent of Total Increase	63.5%	30.1%	6.1%	0.3%	100.0%
11	Percent Functionalized as "Local Generation"		63.5%	\$0.001053		
12	Percent Functionalized as "Distribution"		36.5%	\$0.000605		
13	Total Increase		100.0%	\$0.001658		

M & W SYSTEMS

REDLINE TARIFF SHEETS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 1

M System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

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

Sheet 1 of 9 Sheets

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

- A. Customer- \$13.00 per month (RS and RTE Rate Schedules)
- B. Energy Charge: RS and RTE - Summer

Energy Charge (per kWh)

Rate Schedule	RS	RTE
Block (per kWh)	All	All
Production	\$0.052957	\$0.051475
Local Generation	\$0.011581	\$0.009549
	<i>\$0.012634</i>	<i>\$0.010602</i>
Transmission Delivery Charge	\$0.003291	\$0.003284
Distribution	\$0.024841	\$0.025355
	<i>\$0.025446</i>	<i>\$0.025960</i>
Total	\$0.092670	\$0.089663
	<i>\$0.094328</i>	<i>\$0.091321</i>

- C. Energy Charge: RS - Winter

Energy Charge (per kWh)

Block (per kWh)	1-300	301-750	Remaining
Production	\$0.052957	\$0.052957	\$0.052957
Local Generation	\$0.011581	\$0.011581	\$0.011581
	<i>\$0.012634</i>	<i>\$0.012364</i>	<i>\$0.012364</i>
Transmission Delivery Charge	\$0.003291	\$0.003291	\$0.003291
Distribution	\$0.024841	\$0.017841	\$0.011841
	<i>\$0.025446</i>	<i>\$0.018446</i>	<i>\$0.012446</i>
Total	\$0.092670	\$0.085670	\$0.079670
	<i>\$0.094328</i>	<i>\$0.087328</i>	<i>\$0.081328</i>

- D. Energy Charge: RTE - Winter

Energy Charge (per kWh)

Block (per kWh)	1-750	751-1,500	Remaining
Production	\$0.051475	\$0.051475	\$0.051475
Local Generation	\$0.009549	\$0.009549	\$0.009549
	<i>\$0.010602</i>	<i>\$0.010602</i>	<i>\$0.010602</i>
Transmission Delivery Charge	\$0.003284	\$0.003284	\$0.003284
Distribution	\$0.025355	\$0.002355	\$0.002355
	<i>\$0.025960</i>	<i>\$0.002960</i>	<i>\$0.002960</i>
Total	\$0.089663	\$0.066663	\$0.066663
	<i>\$0.091321</i>	<i>\$0.068321</i>	<i>\$0.068321</i>

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax *Surcharge* embedded is \$0.000379 per kWh as of March 2009.

Issued _____
 Month Day Year

Effective Upon Approval by Commission
 Month Day Year

By Earnest A. Lehman President
 Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 2

M System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

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

Sheet 2 of 9 Sheets

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

NON-DOMESTIC ANNUAL SERVICE (AS)

A. Customer Charge - \$156.00 per year		
B. Energy Charge:	Energy Charge (per kWh)	
Block (per kWh)	All	
Production	\$0.059297	
Local Generation	\$0.010011	\$0.011064
Transmission Delivery Charge	\$0.004194	
Distribution	<u>\$0.024071</u>	<u>\$0.024676</u>
Total	\$0.097573	\$0.099231

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

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Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	<i>Ernest A. Lehman</i>		President
	Ernest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 3

M System

(Territory to which schedule is applicable)

which was filed ~~August 5, 2008~~ February 19, 2009

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

Sheet 3 of 9 Sheets

GENERAL SERVICE SMALL (GSS)

A. Customer Charge - \$16.00 per month			
B. Energy Charge: Summer	Energy Charge (per kWh)		
Block (per kWh)	All		
Production	\$0.051035		
Local Generation	\$0.010644		
		\$0.011697	
Transmission Delivery Charge	\$0.003243	Non-oil field	
Transmission Delivery Charge	\$0.002589	Oil field	
Distribution	<u>\$0.033700</u>	<u>\$0.034305</u>	
Total	\$0.098622	\$0.100280	Non-oil field
Total	\$0.097968	\$0.099626	Oil field
C. Energy Charge: Winter			
Block (per kWh)	1-200	201-1,000	Remaining
Production	\$0.051035	\$0.051035	\$0.051035
Local Generation	\$0.010644	\$0.010644	\$0.010644
	\$0.011697	\$0.011697	\$0.011697
Transmission Delivery Charge	\$0.003243	\$0.003243	\$0.003243 Non-Oil Field
Transmission Delivery Charge	\$0.002589	\$0.002589	\$0.002589 Oil Field
Distribution	<u>\$0.033700</u>	<u>\$0.022700</u>	<u>\$0.011700</u>
	<u>\$0.034305</u>	<u>\$0.023305</u>	<u>\$0.012305</u>
Total	\$0.098622	\$0.087622	\$0.076622 Non-Oil Field
	\$0.100280	\$0.089280	\$0.078280
Total	\$0.097968	\$0.086968	\$0.075968 Oil Field
	\$0.099626	\$0.088626	\$0.077626

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax *Surcharge* embedded is \$0.000379 per kWh as of March 2009.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	<i>Ernest A. Lehman</i>		President
	Ernest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

SCHEDULE Master Tariff

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 4

M System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

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

Sheet 4 of 9 Sheets

OPTIONAL GENERAL SERVICE SMALL DEMAND RATE (GSS-DR)

- A. Customer Charge - \$20.00 per month
- B. Demand Charge - \$6.05 per kW
- C. Energy Charge:

	Energy Charge (per kWh)	
Block (per kWh)	All	
Production	\$0.027707	
Local Generation	\$0.010583	\$0.011636
Transmission Delivery Charge	\$0.003243	Non-Oil Field
Transmission Delivery Charge	\$0.002589	Oil Field
Distribution	\$0.023088	\$0.023694
Total	\$0.064622	\$0.066280 Non-Oil Field
Total	\$0.063968	\$0.063037 Oil Field

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

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

- A. Customer Charge - \$20.00 per month
- B. Energy Charge:

	Energy Charge (per kWh)	
Time of Day	On Peak	Off Peak
Block (per kWh)	All	
Production	\$0.271436	\$0.038035
Local Generation	\$0.008994	\$0.008994
	\$0.010047	\$0.010047
Transmission Delivery Charge	\$0.003243	\$0.003243 Non-Oil Field
Transmission Delivery Charge	\$0.002589	\$0.002589 Oil Field
Distribution	\$0.029949	\$0.026350
	\$0.030554	\$0.026955
Total	\$0.313622	\$0.076622 Non-Oil Field
	\$0.315280	\$0.078280
Total	\$0.312968	\$0.075968 Oil Field
	\$0.314626	\$0.077626

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax *Surcharge* embedded is \$0.000379 per kWh as of March 2009.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
By	Month	Day	Year
	President		
	Title		

Signature of Officer: Earnest A. Lehman
 Earnest Lehman Signature of Officer

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

SCHEDULE Master Tariff

Replacing Schedule Master Tariff Sheet 5

which was filed ~~August 5, 2008~~ February 19, 2009

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

Sheet 5 of 9 Sheets

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- CA - Energy Cost Adjustment

GENERAL SERVICE MEDIUM (GSM)

- A. Customer Charge - \$30.00 per month
- B. Demand Charge - \$6.19 per kW
\$5.57 per kVA
- C. Energy Charge:

Energy Charge (per kWh) - kW or kVA Billing

Block (kWh/kW or kVA)	1-200	201-400	Remaining
Production	\$0.025163	\$0.025163	\$0.025163
Local Generation	\$0.010773	\$0.010773	\$0.010773
	\$0.011826	\$0.011826	\$0.011826
Transmission Delivery Charge	\$0.003342	\$0.003342	\$0.003342
Distribution	\$0.030443	\$0.020443	\$0.010443
	\$0.031048	\$0.021048	\$0.011048
Total	\$0.069721	\$0.059721	\$0.049721
	\$0.071379	\$0.061379	\$0.051379

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

Issued _____
 Month Day Year

Effective _____
 Upon Approval by Commission
 Month Day Year

By Ernest A. Lehman President
 Ernest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

SCHEDULE Master Tariff

Replacing Schedule Master Tariff Sheet 6

which was filed August 5, 2008 February 19, 2009

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

Sheet 6 of 9 Sheets

GENERAL SERVICE LARGE (GSL)

- A. Customer Charge - \$60.00 per month
- B. Demand Charge - \$6.59 per kW
\$5.93 per kVA
- C. Energy Charge:

Energy Charge (per kWh) - kW or kVA Billing

Block (kWh/kW or kVA)	1-200	201-400	Remaining
Production	\$0.023141	\$0.023141	\$0.023141
Local Generation	\$0.009326	\$0.009326	\$0.009326
	<u>\$0.010379</u>	<u>\$0.010379</u>	<u>\$0.010379</u>
Transmission Delivery Charge	\$0.002591	\$0.002591	\$0.002591
Distribution	<u>\$0.030912</u>	<u>\$0.022912</u>	<u>\$0.015912</u>
	<u>\$0.031517</u>	<u>\$0.023517</u>	<u>\$0.016517</u>
Total	\$0.065970	\$0.057970	\$0.050970
	<u>\$0.067628</u>	<u>\$0.059628</u>	<u>\$0.052628</u>

Other Schedules*

- Transmission Delivery Charge
- AVE - Ad Valorem (Property)
- Tax ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax *Surcharge* embedded is \$0.000379 per kWh as of March 2009.

Issued _____	_____	_____	_____
Month	Day	Year	
Effective _____	Upon Approval by Commission		
Month	Day	Year	
By <u>Ernest A. Lehman</u>			President
Ernest Lehman	Signature of Officer		Title

MIDWEST ENERGY, INC.

SCHEDULE Master Tariff

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 7

M System

(Territory to which schedule is applicable)

which was filed ~~August 5, 2008~~ February 19, 2009

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

Sheet 7 of 9 Sheets

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

- A. Customer Charge - \$60.00 per month
- B. Demand Charge - \$3.40 per kW
- C. Energy Charge:

	Energy Charge (per kWh)	
	On Peak	Off Peak
Time of Day		
Block (per kWh)	All	All
Production	\$0.265252	\$0.042095
Local Generation	\$0.010445	\$0.010445
	<u>\$0.011498</u>	<u>\$0.011498</u>
Transmission Delivery Charge	\$0.005187	\$0.005187
Distribution	<u>\$0.034682</u>	<u>\$0.008839</u>
	<u>\$0.035287</u>	<u>\$0.009444</u>
Total	\$0.315566	\$0.066566
	<u>\$0.317224</u>	<u>\$0.068224</u>

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax *Surcharge* embedded is \$0.000379 per kWh as of March 2009.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
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By	<i>Ernest A. Lehman</i>		President
	Ernest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

SCHEDULE Master Tariff

Replacing Schedule Master Tariff Sheet 8

which was filed August 5, 2008 February 19, 2009

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

Sheet 8 of 9 Sheets

GENERA SERVICE HEATING (GSH)

- A. Customer Charge - \$60.00 per month
- B. Demand Charge: Summer - \$6.59 per kW
Winter - \$3.29 per kW
- C. Energy Charge:

Block (kWh/kW)	Energy Charge (per kWh)		
	1-200	201-400	Remaining
Production	\$0.030720	\$0.030720	\$0.030720
Local Generation	\$0.006952	\$0.006952	\$0.006952
	<u>\$0.008005</u>	<u>\$0.008005</u>	<u>\$0.008005</u>
Transmission Delivery Charge	\$0.002375	\$0.002375	\$0.002375
Distribution	<u>\$0.025707</u>	<u>\$0.017707</u>	<u>\$0.010707</u>
	<u>\$0.026312</u>	<u>\$0.018312</u>	<u>\$0.011312</u>
Total	\$0.065754	\$0.057754	\$0.050754
	<u>\$0.067412</u>	<u>\$0.059412</u>	<u>\$0.052412</u>

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax *Surcharge* embedded is \$0.000379 per kWh as of March 2009.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	<i>Ernest A. Lehman</i>		President
	Ernest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

M System

(Territory to which schedule is applicable)

SCHEDULE Master Tariff _____

Replacing Schedule Master Tariff Sheet 9

which was filed ~~August 5, 2008~~ February 19, 2009

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

Sheet 9 of 9 Sheets

OIL FIELD SERVICE (OFS)

- A. Customer Charge - \$30.00 per month
- B. Demand Charge: \$6.50 per kW
\$5.85 per kVA
- C. Energy Charge:

Energy Charge (per kWh) - kW or kVA Billing

Block (kWh/kW or kVA)	1-200	201-400	Remaining
Production	\$0.030425	\$0.030425	\$0.030425
Local Generation	\$0.008697	\$0.008697	\$0.008697
	\$0.009750	\$0.009750	\$0.009750
Transmission Delivery Charge	\$0.002364	\$0.002364	\$0.002364
Distribution	\$0.029257	\$0.022257	\$0.016257
	\$0.029862	\$0.022862	\$0.016862
Total	\$0.070743	\$0.063743	\$0.057743
	\$0.072401	\$0.065401	\$0.059401

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax *Surcharge* embedded is \$0.000379 per kWh as of March 2009.

Issued _____	_____	_____	_____
Month	Day	Year	
Effective _____	Upon Approval by Commission		
Month	Day	Year	
By <u>Earnest A. Lehman</u>			President
Earnest Lehman	Signature of Officer		Title

MIDWEST ENERGY, INC.

SCHEDULE Master Tariff _____

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 10

M System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

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

Sheet 10 of 9 Sheets

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

A. Customer Charge - \$40.00 per month

B. Energy Charge:

Time of Day Block (per kWh)	Energy Charge (per kWh)	
	On Peak	Off Peak
Production	\$0.275896	\$0.030747
Local Generation	\$0.008725	\$0.008136
	\$0.009778	\$0.009189
Transmission Delivery Charge	\$0.002364	\$0.002364
Distribution	<u>\$0.025758</u>	<u>\$0.016496</u>
	<u>\$0.026363</u>	<u>\$0.017101</u>
Total	\$0.312743	\$0.057743
	\$0.314401	\$0.059401

Other Schedules*

TDC - Transmission Delivery Charge

AVE - Ad Valorem (Property) Tax

ECA - Energy Cost Adjustment

IRRIGATION SERVICE - FROZEN (IGF)

A. Customer Charge - \$15.00 per month

B. Demand Charge: \$3.32 per kW

C. Energy Charge:

Block (per kWh)	Energy Charge (per kWh)		
	1-200	201-400	Remaining
Production	\$0.026880	\$0.026880	\$0.026880
Local Generation	\$0.020384	\$0.020384	\$0.020384
	\$0.021437	\$0.021437	\$0.021437
Transmission Delivery Charge	\$0.004693	\$0.004693	\$0.004693
Distribution	<u>\$0.034116</u>	<u>\$0.024116</u>	<u>\$0.014116</u>
	<u>\$0.034720</u>	<u>\$0.024720</u>	<u>\$0.014720</u>
Total	\$0.086072	\$0.076072	\$0.066072
	\$0.087730	\$0.077730	\$0.067730

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

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Issued _____	_____	_____	_____
Month	Day	Year	
Effective _____	Upon Approval by Commission		
Month	Day	Year	
By <u>Ernest A. Lehman</u>			President
Ernest Lehman	Signature of Officer		Title

MIDWEST ENERGY, INC.

SCHEDULE Master Tariff _____

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 11 _____

M System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

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

Sheet 11 of 9 Sheets

TIME OF DAY IRRIGATION SERVICE (IG-TOD)

- A. Customer Charge: Time of Day - \$20.00 per month
Time and Temperature - \$20.00 per month

- B. Energy Charge: Time of Day - On Peak

Block (per kWh)	Energy Charge (per kWh)	
	All	
Production	\$0.272658	
Local Generation	\$0.015408	\$0.016461
Transmission Delivery Charge	\$0.004469	Time of Day
Transmission Delivery Charge	\$0.003414	Time and Temperature
Distribution	<u>\$0.022313</u>	<u>\$0.022918</u>
Total	\$0.314848	\$0.316506 Time of Day
Total	\$0.313793	\$0.315451 Time and Temperature

- C. Energy Charge: Time of Day - Off Peak

Block (kWh/kW)	Energy Charge (per kWh)		
	1-200	201-400	Remaining
Production	\$0.052968	\$0.052968	\$0.052968
Local Generation	\$0.015408	\$0.015408	\$0.015408
	\$0.016461	\$0.016461	\$0.016461
Transmission Delivery Charge	\$0.004469	\$0.004469	\$0.004469 Time of Day
Transmission Delivery Charge	\$0.003414	\$0.003414	\$0.003414 Time and Temperature
Distribution	<u>\$0.021373</u>	<u>\$0.001373</u>	<u>\$0.001373</u>
	<u>\$0.021979</u>	<u>\$0.001979</u>	<u>\$0.001979</u>
Total	\$0.094219	\$0.074219	\$0.074219 Time of Day
	\$0.095877	\$0.075877	\$0.075877
Total	\$0.093164	\$0.073164	\$0.073164 Time and Temperature
	\$0.094822	\$0.074822	\$0.074822

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

Issued _____	_____	_____	_____
Month	Day	Year	
Effective _____	Upon Approval by Commission		
Month	Day	Year	
By <u>Ernest A. Lehman</u>			President
Ernest Lehman	Signature of Officer		Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule AUX Sheet

which was filed August 5, 2008 February 19, 2009

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

Sheet 1 of 3 Sheets

AUXILIARY SERVICE

AVAILABLE

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

APPLICABLE

For breakdown or auxiliary service to Customers having their own generating facilities or regularly obtaining their power requirements from sources other than the Company.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the phase and voltage available, but not over 4,000 volts.

NET MONTHLY BILL

Rate

\$8.37 per kVA of Billing Capacity, plus
~~6.3970¢~~ 6.5628¢ per kWh for all kWh delivered

Minimum Billed

The capacity charge.

Adjustments and Surcharges

The rates hereunder are subject to adjustments as provided in the following schedules:

1. Energy Cost Adjustment
2. Transmission Delivery Charge
3. Ad Valorem Tax Surcharge

Issued

Month Day Year

Effective Upon Approval from Commission

Month Day Year

By *Earnst A. Lehman* President

Earnest A. Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule GS Sheet 1

which was filed August 5, 2008 February 19, 2009

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

Sheet 1 of 4 Sheets

GENERAL SERVICE

AVAILABLE

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

APPLICABLE

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

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

CHARACTER OF SERVICE

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

STANDARD SERVICE

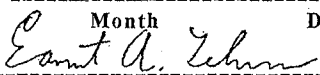
NET MONTHLY BILL

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

Capacity Charge: \$4.00 per kW of Billing Capacity, over 5 kW

Energy Charge: ~~8.6379¢~~ 8.8037¢ per kWh for the first 1,650 kWh
~~5.2379¢~~ 5.4037¢ per kWh for all remaining kWh
 plus applicable adjustments and surcharges

Customer Charge: \$12.00

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

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule GS Sheet 2

which was filed August 5, 2008 February 19, 2009

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

Sheet 2 of 4 Sheets

GENERAL SERVICE

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

Capacity Charge: \$8.00 per kW of Billing Capacity, over 5 kW

Energy Charge: ~~8.6379¢~~ 8.8037¢ per kWh for the first 1,650 kWh
~~5.2379¢~~ 5.4037¢ per kWh for all remaining kWh
 plus applicable adjustments and surcharges.

Customer Charge: \$12.00

RECREATIONAL LIGHTING SERVICE

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

NET MONTHLY BILL

~~7.0420¢~~ 7.2078¢ per kWh
 plus applicable adjustments and surcharges.
 plus: \$10.00 Customer Charge

UNMETERED SERVICE

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

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

MIDWEST ENERGY, INC.

SCHEDULE LP

(Name of Issuing Utility)

Replacing Schedule LP Sheet 1

W System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

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

Sheet 1 of 3 Sheets

LARGE POWER CONTRACT SERVICE

AVAILABILITY

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

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

NET MONTHLY BILL

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

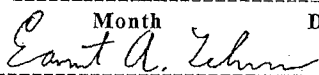
- ENERGY CHARGE ~~5.6379¢~~ 5.8037¢ per kWh for the first 50 kWh per kVA of Billing Capacity
 ~~5.1379¢~~ 5.3037¢ per kWh for the next 100 kWh per kVA of Billing Capacity
 ~~4.6379¢~~ 4.8037¢ per kWh for the next 250 kWh per kVA of Billing Capacity
 ~~4.1379¢~~ 4.3037¢ per kWh for all additional kWh
 plus applicable adjustments and surcharges.

- CUSTOMER CHARGE \$60.00 per month Customer Charge

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

DEFINITIONS AND CONDITIONS

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

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

SCHEDULE MST

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule Initial Sheet 1

which was filed July 16, 2003

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

Sheet 1 of 2 Sheets

MUNICIPAL SERVICE - TRAFFIC

AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities within or immediately adjacent to municipalities in which the Company provides retail electric service.

APPLICABLE

To any municipality using electric service supplied at one point of delivery for operation of traffic signals for which no other schedule is applicable.

This schedule is not applicable for street lighting, or to breakdown, standby, or resale service, or to any service location operated by an Agency, Board, Commission or other similar authority of a city, not fully under the supervision and control of the municipal governing body.

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Rate

- 1. For City Owned and Maintained Traffic Signals: 5.0563¢ 4.8527¢ per kWh for all kWh.
2. For City Owned Traffic Signals Maintained by Company: 5.0563¢ 4.8527¢ per kWh for all kWh, plus the cost of maintenance.
3. Plus applicable adjustments and surcharges.

Issued Effective By Gene Argo Signature of Officer President Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule PS Sheet 1

which was filed August 5, 2008 February 19, 2009

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

Sheet 1 of 3 Sheets

SERVICE TO SCHOOLS

AVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Rate

\$ 20.00 plus
~~7.2379¢~~ 7.4037¢ per kWh for the first 12,500 kWh*, plus
~~6.8379¢~~ 7.0037¢ per kWh for all additional kWh
 plus applicable adjustments and surcharges.

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

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

SCHEDULE PS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule PS Sheet 2

W System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

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

Sheet 2 of 3 Sheets

SERVICE TO SCHOOLS

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

- Customer's use of such heating equipment shall be billed at ~~6.8379¢~~ 7.0037¢ per kWh, determined in accordance with the following schedule:

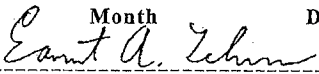
November bills,	50	kWh per kW of installed heating capacity
December bills,	100	kWh per kW of installed heating capacity
January bills,	170	kWh per kW of installed heating capacity
February bills,	190	kWh per kW of installed heating capacity
March bills,	170	kWh per kW of installed heating capacity
April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

plus applicable adjustments and surcharges.

- Company may, at its option, install a watt-hour meter on the Customer's space heating circuit to determine the energy consumed by the space heating equipment. The kilowatt-hour consumption so metered, rather than the amount calculated from the above, shall be billed at ~~6.8379¢~~ 7.0037¢ per kWh, plus applicable adjustments and surcharges.

Minimum Bill

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

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

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule RS

Sheet 2

which was filed August 5, 2008 February 19, 2009

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

Sheet 2 of 4 Sheets

RESIDENTIAL ELECTRIC SERVICE

A. Standard Electric Service

NET MONTHLY BILL

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

7.2379¢ 7.4037¢ per kWh for all kWh, plus applicable adjustments and surcharges,

plus: \$12.00 Customer Charge

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

8.2379¢ 8.4037¢ per kWh for all kWh, plus applicable adjustments and surcharges,

plus: \$12.00 Customer Charge

The energy charge component of this summer period rate for Customers whose average daily consumption is less than or equal to 40 kWh for each of the billing months of July, August and September will be reduced to 7.2379¢ 7.4037¢ per kWh, plus applicable adjustments and surcharges.

Customers whose average daily consumption exceeds the 40 kWh usage level in any summer billing month shall have that month's usage and all subsequent energy usage during the summer period billed at the stated rate of 8.2379¢ 8.4037¢ per kWh, plus applicable adjustments and surcharges.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period, plus applicable adjustments and surcharges.

Minimum

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

Issued

Month Day Year

Effective Upon Approval by Commission

Month Day Year

By *Ernest A. Lehman* President

Ernest Lehman Signature of Officer Title

SCHEDULE RS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule RS Sheet 3

which was filed August 5, 2008 February 19, 2009

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

Sheet 3 of 4 Sheets

RESIDENTIAL ELECTRIC SERVICE

B. Peak Management Electric Service

NET MONTHLY BILL

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

\$1.91 per kW of Billing Capacity, plus
~~4.8379¢~~ 5.0037¢ per kWh for all kWh, plus applicable adjustments and surcharges,
 plus: \$12.00 Customer Charge

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

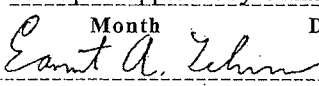
\$4.77 per kW of Billing Capacity, plus
~~4.8379¢~~ 5.0037¢ per kWh for all kWh, plus applicable adjustments and surcharges,
 plus: \$12.00 Customer Charge

Minimum

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

Billing Capacity

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

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

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 257

SCHEDULE ST

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule ST Sheet 1

which was filed August 5, 2008 February 19, 2009

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

Sheet 1 of 4 Sheets

SHORT-TERM SERVICE**AVAILABILITY**

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

APPLICABLE

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

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

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

NET MONTHLY BILL

\$12.00 per month, plus

ENERGY CHARGE

~~8.6379¢~~ 8.8037¢ per kWh

plus all applicable adjustments and surcharges.

CAPACITY CHARGE

for usage during October through June

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

for usage during July, August, September

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

Minimum Bill

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

Issued

Month

Day

Year

Effective

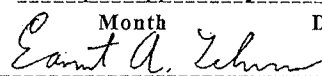
Upon Approval by Commission

Month

Day

Year

By



President

Earnest Lehman Signature of Officer

Title

SCHEDULE WIR

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule WIR Sheet 1

W System

(Territory to which schedule is applicable)

which was filed August 5, 2008 February 19, 2009

No supplement or separate understanding shall modify the tariff as shown hereon. Sheet 1 of 2 Sheets

IRRIGATION SERVICE

AVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

\$7.00 per kW of billing capacity over 5 kW
~~5.8879¢~~ 6.0537¢ per kWh for the first 1,650 kWh, plus applicable adjustments and surcharges
~~3.5879¢~~ 3.7537¢ per kWh for the remaining kWh, plus applicable adjustments and surcharges
 Plus \$15.00 per month Customer Charge

MINIMUM MONTHLY BILL

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

The Customer Charge, plus:

- A. A minimum contract capacity as specified in the Electric Service Agreement times the per kW capacity charge above (for contract capacity greater than five kW only).
- B. Applicable adjustments and surcharges.

BILLING CAPACITY

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

Issued _____	Month _____	Day _____	Year _____
Effective _____	Upon Approval by Commission		
By _____	Month _____	Day _____	Year _____
_____	Signature of Officer		President
_____	_____	_____	_____

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 263

MIDWEST ENERGY, INC.

SCHEDULE WOS

(Name of Issuing Utility)

Replacing Schedule W O S Sheet 1

W System

which was filed August 5, 2008 February 19, 2009

(Territory to which schedule is applicable)

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

Sheet 1 of 2 Sheets

OIL FIELD SERVICE**AVAILABLE**

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

\$4.30 per kW of billing capacity over 5 kW

7.7379¢ ~~7.9037¢~~ per kWh for the first 1,650 kWh, plus applicable adjustments and surcharges5.2379¢ ~~5.4037¢~~ per kWh for the remaining kWh, plus applicable adjustments and surcharges

Plus \$20.00 per month Customer Charge

MINIMUM MONTHLY BILL

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

The Customer Charge, plus:

- A. A minimum contract capacity as specified in the Electric Service Agreement times the per kW capacity charge above (for contract capacity greater than five kW only).
- B. Applicable adjustments and surcharges.

BILLING CAPACITY

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

Issued

Month

Day

Year

Effective

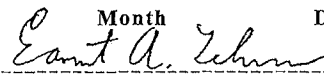
Upon Approval by Commission

Month

Day

Year

By



President

Earnest Lehman Signature of Officer

Title

M & W SYSTEMS

CLEAN TARIFF SHEETS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 1

M System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 1 of 9 Sheets

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

A. Customer- \$13.00 per month (RS and RTE Rate Schedules)

B. Energy Charge: RS and RTE - Summer

Rate Schedule	Energy Charge (per kWh)	
	RS	RTE
Block (per kWh)	All	All
Production	\$0.052957	\$0.051475
Local Generation	\$0.012634	\$0.010602
Transmission Delivery Charge	\$0.003291	\$0.003284
Distribution	<u>\$0.025446</u>	<u>\$0.025960</u>
Total	\$0.094328	\$0.091321

C. Energy Charge: RS - Winter

Block (per kWh)	Energy Charge (per kWh)		
	1-300	301-750	Remaining
Production	\$0.052957	\$0.052957	\$0.052957
Local Generation	\$0.012634	\$0.012634	\$0.012634
Transmission Delivery Charge	\$0.003291	\$0.003291	\$0.003291
Distribution	<u>\$0.025446</u>	<u>\$0.018446</u>	<u>\$0.012446</u>
Total	\$0.094328	\$0.087328	\$0.081328


D. Energy Charge: RTE - Winter

Block (per kWh)	Energy Charge (per kWh)		
	1-750	751-1,500	Remaining
Production	\$0.051475	\$0.051475	\$0.051475
Local Generation	\$0.010602	\$0.010602	\$0.010602
Transmission Delivery Charge	\$0.003284	\$0.003284	\$0.003284
Distribution	<u>\$0.025960</u>	<u>\$0.002960</u>	<u>\$0.002960</u>
Total	\$0.091321	\$0.068321	\$0.068321

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

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

MIDWEST ENERGY, INC.

SCHEDULE Master Tariff

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 2

M System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 2 of 9 Sheets

NON-DOMESTIC ANNUAL SERVICE (AS)

A. Customer Charge - \$156.00 per year	
B. Energy Charge:	Energy Charge (per kWh)
Block (per kWh)	All
Production	\$0.059297
Local Generation	\$0.011064
Transmission Delivery Charge	\$0.004194
Distribution	\$0.024676
Total	\$0.099231

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

GENERAL SERVICE SMALL (GSS)

A. Customer Charge - \$16.00 per month	
B. Energy Charge: Summer	Energy Charge (per kWh)
Block (per kWh)	All
Production	\$0.051035
Local Generation	\$0.011697
Transmission Delivery Charge	\$0.003243 Non-oil field
Transmission Delivery Charge	\$0.002589 Oil field
Distribution	\$0.034305
Total	\$0.100280 Non-oil field
Total	\$0.099626 Oil field
C. Energy Charge: Winter	Energy Charge (per kWh)
Block (per kWh)	1-200 201-1,000 Remaining
Production	\$0.051035 \$0.051035 \$0.051035
Local Generation	\$0.011697 \$0.011697 \$0.011697
Transmission Delivery Charge	\$0.003243 \$0.003243 \$0.003243 Non-Oil Field
Transmission Delivery Charge	\$0.002589 \$0.002589 \$0.002589 Oil Field
Distribution	\$0.034305 \$0.023305 \$0.012305
Total	\$0.100280 \$0.089280 \$0.078280 Non-Oil Field
Total	\$0.099626 \$0.088626 \$0.077626 Oil Field

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

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

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 3

M System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 3 of 9 Sheets

OPTIONAL GENERAL SERVICE SMALL DEMAND RATE (GSS-DR)

- A. Customer Charge - \$20.00 per month
- B. Demand Charge - \$6.05 per kW
- C. Energy Charge:

Block (per kWh)	Energy Charge (per kWh)	
	All	
Production	\$0.027707	
Local Generation	\$0.011636	
Transmission Delivery Charge	\$0.003243	Non-Oil Field
Transmission Delivery Charge	\$0.002589	Oil Field
Distribution	<u>\$0.023694</u>	
Total	\$0.066280	Non-Oil Field
Total	\$0.065626	Oil Field

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

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

- A. Customer Charge - \$20.00 per month
- B. Energy Charge:

Time of Day Block (per kWh)	Energy Charge (per kWh)	
	On Peak	Off Peak
	All	
Production	\$0.271436	\$0.038035
Local Generation	\$0.010047	\$0.010047
Transmission Delivery Charge	\$0.003243	\$0.003243 Non-Oil Field
Transmission Delivery Charge	\$0.002589	\$0.002589 Oil Field
Distribution	<u>\$0.030554</u>	<u>\$0.026955</u>
Total	\$0.315280	\$0.078280 Non-Oil Field
Total	\$0.314626	\$0.077626 Oil Field

Other Schedules*

TDC - Transmission Delivery Charge
 AVE - Ad Valorem (Property) Tax
 ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

Issued	----- Month	----- Day	----- Year
Effective	----- Upon Approval by Commission		
	----- Month	----- Day	----- Year
By	----- <i>Ernest A. Lehman</i>		----- President
	Ernest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

SCHEDULE Master Tariff

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 4

M System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 4 of 9 Sheets

GENERAL SERVICE MEDIUM (GSM)

- A. Customer Charge - \$30.00 per month
- B. Demand Charge - \$6.19 per kW
\$5.57 per kVA
- C. Energy Charge:

Energy Charge (per kWh) - kW or kVA Billing

Block (kWh/kW or kVA)	1-200	201-400	Remaining
Production	\$0.025163	\$0.025163	\$0.025163
Local Generation	\$0.011826	\$0.011826	\$0.011826
Transmission Delivery Charge	\$0.003342	\$0.003342	\$0.003342
Distribution	<u>\$0.031048</u>	<u>\$0.021048</u>	<u>\$0.011048</u>
Total	\$0.071379	\$0.061379	\$0.051379

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

GENERAL SERVICE LARGE (GSL)

- A. Customer Charge - \$60.00 per month
- B. Demand Charge - \$6.59 per kW
\$5.93 per kVA
- C. Energy Charge:

Energy Charge (per kWh) - kW or kVA Billing

Block (kWh/kW or kVA)	1-200	201-400	Remaining
Production	\$0.023141	\$0.023141	\$0.023141
Local Generation	\$0.010379	\$0.010379	\$0.010379
Transmission Delivery Charge	\$0.002591	\$0.002591	\$0.002591
Distribution	<u>\$0.031517</u>	<u>\$0.023517</u>	<u>\$0.016517</u>
Total	\$0.067628	\$0.059628	\$0.052628

Other Schedules*

- Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

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

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 5

M System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 5 of 9 Sheets

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

- A. Customer Charge - \$60.00 per month
- B. Demand Charge - \$3.40 per kW
- C. Energy Charge:

Time of Day Block (per kWh)	Energy Charge (per kWh)	
	On Peak	Off Peak
Production	\$0.265252	\$0.042095
Local Generation	\$0.011498	\$0.011498
Transmission Delivery Charge	\$0.005187	\$0.005187
Distribution	\$0.035287	\$0.009444
Total	\$0.317224	\$0.068224

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

GENERAL SERVICE HEATING (GSH)

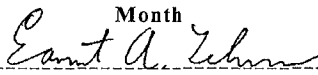
- A. Customer Charge - \$60.00 per month
- B. Demand Charge: Summer - \$6.59 per kW
Winter - \$3.29 per kW
- C. Energy Charge:

Block (kWh/kW)	Energy Charge (per kWh)		
	1-200	201-400	Remaining
Production	\$0.030720	\$0.030720	\$0.030720
Local Generation	\$0.008005	\$0.008005	\$0.008005
Transmission Delivery Charge	\$0.002375	\$0.002375	\$0.002375
Distribution	\$0.026312	\$0.018312	\$0.011312
Total	\$0.067412	\$0.059412	\$0.052412

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

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

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 6

M System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 6 of 9 Sheets

OIL FIELD SERVICE (OFS)

- A. Customer Charge - \$30.00 per month
- B. Demand Charge: \$6.50 per kW
\$5.85 per kVA
- C. Energy Charge:

Energy Charge (per kWh) - kW or kVA Billing

Block (kWh/kW or kVA)	1-200	201-400	Remaining
Production	\$0.030425	\$0.030425	\$0.030425
Local Generation	\$0.009750	\$0.009750	\$0.009750
Transmission Delivery Charge	\$0.002364	\$0.002364	\$0.002364
Distribution	<u>\$0.029862</u>	<u>\$0.022862</u>	<u>\$0.016862</u>
Total	\$0.072401	\$0.065401	\$0.059401

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

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

- A. Customer Charge - \$40.00 per month
- B. Energy Charge:

Energy Charge (per kWh)

Time of Day Block (per kWh)	Energy Charge (per kWh)	
	On Peak	Off Peak
Production	\$0.275896	\$0.030747
Local Generation	\$0.009778	\$0.009189
Transmission Delivery Charge	\$0.002364	\$0.002364
Distribution	<u>\$0.026363</u>	<u>\$0.017101</u>
Total	\$0.314401	\$0.059401

Other Schedules*

- TDC - Transmission Delivery Charge
- AVE - Ad Valorem (Property) Tax
- ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	<i>Ernest A. Lehman</i>		President
	Ernest Lehman	Signature of Officer	Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 7

M System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 7 of 9 Sheets

IRRIGATION SERVICE - FROZEN (IGF)

- A. Customer Charge - \$15.00 per month
- B. Demand Charge: \$3.32 per kW
- C. Energy Charge:

Block (per kWh)	Energy Charge (per kWh)		Remaining
	1-200	201-400	
Production	\$0.026880	\$0.026880	\$0.026880
Local Generation	\$0.021437	\$0.021437	\$0.021437
Transmission Delivery Charge	\$0.004693	\$0.004693	\$0.004693
Distribution	\$0.034720	\$0.024720	\$0.014720
Total	\$0.087730	\$0.077730	\$0.067730

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

TIME OF DAY IRRIGATION SERVICE (IG-TOD)

- A. Customer Charge: Time of Day - \$20.00 per month
Time and Temperature - \$20.00 per month

- B. Energy Charge: Time of Day - On Peak

Block (per kWh)	Energy Charge (per kWh)	
	All	
Production	\$0.272658	
Local Generation	\$0.016461	
Transmission Delivery Charge	\$0.004469	Time of Day
Transmission Delivery Charge	\$0.003414	Time and Temperature
Distribution	\$0.022918	
Total	\$0.316506 Time of Day	
Total	\$0.315451 Time and Temperature	

- C. Energy Charge: Time of Day - Off Peak

Block (kWh/kW)	Energy Charge (per kWh)		Remaining
	1-200	201-400	
Production	\$0.052968	\$0.052968	\$0.052968
Local Generation	\$0.016461	\$0.016461	\$0.016461
Transmission Delivery Charge	\$0.004469	\$0.004469	\$0.004469 Time of Day
Transmission Delivery Charge	\$0.003414	\$0.003414	\$0.003414 Time and Temperature
Distribution	\$0.021979	\$0.001979	\$0.001979
Total	\$0.095877	\$0.075877	\$0.075877 Time of Day
Total	\$0.094822	\$0.074822	\$0.074822 Time and Temperature

Other Schedules*

TDC - Transmission Delivery Charge, AVE - Ad Valorem (Property) Tax, ECA - Energy Cost Adjustment

*The TDC is included for each rate schedule. The Property Tax (AVE) is embedded in the Distribution charge for each rate class except the TLS, where it is included in the Production (Energy) charge. The Property Tax Surcharge embedded is \$0.000379 per kWh as of March 2009.

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	<i>Ernest A. Lehman</i>		President
	Ernest Lehman	Signature of Officer	Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 202

SCHEDULE AUX

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule AUX Sheet 1

which was filed February 19, 2009

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

Sheet 1 of 3 Sheets

AUXILIARY SERVICE**AVAILABLE**

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

APPLICABLE

For breakdown or auxiliary service to Customers having their own generating facilities or regularly obtaining their power requirements from sources other than the Company.

CHARACTER OF SERVICE

Alternating current, 60 hertz, at the phase and voltage available, but not over 4,000 volts.

NET MONTHLY BILL**Rate**

\$8.37 per kVA of Billing Capacity, plus
6.5628¢ per kWh for all kWh delivered

Minimum Billed

The capacity charge.

Adjustments and Surcharges

The rates hereunder are subject to adjustments as provided in the following schedules:

1. Energy Cost Adjustment
2. Transmission Delivery Charge
3. Ad Valorem Tax Surcharge

Issued

Month Day Year

Effective Upon Approval from Commission

Month Day Year

By

Earnest A. Lehman

President

Earnest A. Lehman Signature of Officer

Title

SCHEDULE GS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule GS Sheet 1

W System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 1 of 4 Sheets

GENERAL SERVICE

AVAILABLE

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

APPLICABLE

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

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

CHARACTER OF SERVICE

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

STANDARD SERVICE

NET MONTHLY BILL

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

Capacity Charge: \$4.00 per kW of Billing Capacity, over 5 kW

Energy Charge: 8.8037¢ per kWh for the first 1,650 kWh
5.4037¢ per kWh for all remaining kWh
plus applicable adjustments and surcharges

Customer Charge: \$12.00

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

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 209

MIDWEST ENERGY, INC.

SCHEDULE GS

(Name of Issuing Utility)

Replacing Schedule GS Sheet 2

W System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 2 of 4 Sheets

GENERAL SERVICE

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

Capacity Charge: \$8.00 per kW of Billing Capacity, over 5 kW

Energy Charge: 8.8037¢ per kWh for the first 1,650 kWh

5.4037¢ per kWh for all remaining kWh
plus applicable adjustments and surcharges.

Customer Charge: \$12.00

RECREATIONAL LIGHTING SERVICE

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

NET MONTHLY BILL

7.2078¢ per kWh
plus applicable adjustments and surcharges.

plus: \$10.00 Customer Charge

UNMETERED SERVICE

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

Issued _____
Month Day Year

Effective Upon Approval by Commission

Month Day Year

By *Ernest A. Lehman* President

Ernest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule LP Sheet 1

which was filed February 19, 2009

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

Sheet 1 of 3 Sheets

LARGE POWER CONTRACT SERVICE

AVAILABILITY

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

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

NET MONTHLY BILL

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

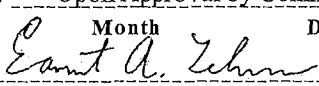
ENERGY CHARGE 5.8037¢ per kWh for the first 50 kWh per kVA of Billing Capacity
 5.3037¢ per kWh for the next 100 kWh per kVA of Billing Capacity
 4.8037¢ per kWh for the next 250 kWh per kVA of Billing Capacity
 4.3037¢ per kWh for all additional kWh
 plus applicable adjustments and surcharges.

CUSTOMER CHARGE \$60.00 per month Customer Charge

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

DEFINITIONS AND CONDITIONS

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

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

MIDWEST ENERGY, INC.
(Name of Issuing Utility)

Replacing Schedule Initial Sheet 1

W System
(Territory to which schedule is applicable)

which was filed July 16, 2003

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

Sheet 1 of 2 Sheets

MUNICIPAL SERVICE - TRAFFIC

AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities within or immediately adjacent to municipalities in which the Company provides retail electric service.

APPLICABLE

To any municipality using electric service supplied at one point of delivery for operation of traffic signals for which no other schedule is applicable.

This schedule is not applicable for street lighting, or to breakdown, standby, or resale service, or to any service location operated by an Agency, Board, Commission or other similar authority of a city, not fully under the supervision and control of the municipal governing body.

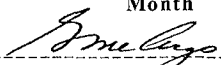
CHARACTER OF SERVICE

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

NET MONTHLY BILL

Rate

- For City Owned and Maintained Traffic Signals:
4.8527¢ per kWh for all kWh.
- For City Owned Traffic Signals Maintained by Company:
4.8527¢ per kWh for all kWh, plus the cost of maintenance.
- Plus applicable adjustments and surcharges.

Issued	Month	Day	Year
Effective	Upon Commission Approval		
	Month	Day	Year
By			President
	Gene Argo	Signature of Officer	Title

SCHEDULE PS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule PS Sheet 1

W System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 1 of 3 Sheets

SERVICE TO SCHOOLS

AVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

Rate

\$ 20.00 plus
7.4037¢ per kWh for the first 12,500 kWh*, plus
7.0037¢ per kWh for all additional kWh
plus applicable adjustments and surcharges.

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

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

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule PS

Sheet 2

W System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 2 of 3 Sheets

SERVICE TO SCHOOLS

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

- 1. Customer's use of such heating equipment shall be billed at 7.0037¢ per kWh, determined in accordance with the following schedule:

Table with 3 columns: Month, kWh per kW, and description. Rows include November, December, January, February, March, April, and May bills.

plus applicable adjustments and surcharges.

- 2. Company may, at its option, install a watt-hour meter on the Customer's space heating circuit to determine the energy consumed by the space heating equipment. The kilowatt-hour consumption so metered, rather than the amount calculated from the above, shall be billed at 7.0037¢ per kWh, plus applicable adjustments and surcharges.

Minimum Bill

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

Issued Month Day Year

Effective Upon Approval by Commission

Month Day Year

By Ernest A. Lehman President

Ernest Lehman Signature of Officer Title

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 248

SCHEDULE RS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule RS Sheet 2

W System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 2 of 4 Sheets

RESIDENTIAL ELECTRIC SERVICE

A. Standard Electric Service

NET MONTHLY BILL

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

7.4037¢ per kWh for all kWh, plus applicable adjustments and surcharges,

plus: \$12.00 Customer Charge

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

8.4037¢ per kWh for all kWh, plus applicable adjustments and surcharges,

plus: \$12.00 Customer Charge

The energy charge component of this summer period rate for Customers whose average daily consumption is less than or equal to 40 kWh for each of the billing months of July, August and September will be reduced to 7.4037¢ per kWh, plus applicable adjustments and surcharges.

Customers whose average daily consumption exceeds the 40 kWh usage level in any summer billing month shall have that month's usage and all subsequent energy usage during the summer period billed at the stated rate of 8.4037¢ per kWh, plus applicable adjustments and surcharges.

Customer's average daily consumption as used herein shall be the kWh used during the billing period divided by the number of days in the billing period, plus applicable adjustments and surcharges.

Minimum

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

Issued Month Day Year

Effective Upon Approval by Commission

Month Day Year

By Earnest A. Lehman President

Earnest Lehman Signature of Officer Title

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule RS Sheet 3

which was filed February 19, 2009

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

Sheet 3 of 4 Sheets

RESIDENTIAL ELECTRIC SERVICE

B. Peak Management Electric Service

NET MONTHLY BILL

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

\$1.91 per kW of Billing Capacity, plus
 5.0037¢ per kWh for all kWh, plus applicable adjustments and surcharges,
 plus: \$12.00 Customer Charge

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

\$4.77 per kW of Billing Capacity, plus
 5.0037¢ per kWh for all kWh, plus applicable adjustments and surcharges,
 plus: \$12.00 Customer Charge

Minimum

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

Billing Capacity

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

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

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

W System

(Territory to which schedule is applicable)

Replacing Schedule ST Sheet 1

which was filed February 19, 2009

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

Sheet 1 of 4 Sheets

SHORT-TERM SERVICE

AVAILABILITY

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

APPLICABLE

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

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

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

NET MONTHLY BILL

\$12.00 per month, plus

ENERGY CHARGE

8.8037¢ per kWh

plus all applicable adjustments and surcharges.

CAPACITY CHARGE

for usage during October through June

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

for usage during July, August, September

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

Minimum Bill

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

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

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 261

SCHEDULE WIR

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule WIR Sheet 1

W System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 1 of 2 Sheets

IRRIGATION SERVICE

AVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

\$7.00 per kW of billing capacity over 5 kW
 6.0537¢ per kWh for the first 1,650 kWh, plus applicable adjustments and surcharges
 3.7537¢ per kWh for the remaining kWh, plus applicable adjustments and surcharges
 Plus \$15.00 per month Customer Charge

MINIMUM MONTHLY BILL

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

The Customer Charge, plus:

- A. A minimum contract capacity as specified in the Electric Service Agreement times the per kW capacity charge above (for contract capacity greater than five kW only).
- B. Applicable adjustments and surcharges.

BILLING CAPACITY

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

Issued	Month	Day	Year
Effective	Upon Approval by Commission		
	Month	Day	Year
By	<i>Ernest A. Lehman</i>		President
	Ernest Lehman	Signature of Officer	Title

SCHEDULE WOS

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule WOS Sheet 1

W System

(Territory to which schedule is applicable)

which was filed February 19, 2009

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

Sheet 1 of 2 Sheets

OIL FIELD SERVICE

AVAILABLE

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

APPLICABLE

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

CHARACTER OF SERVICE

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

NET MONTHLY BILL

- \$4.30 per kW of billing capacity over 5 kW
- 7.9037¢ per kWh for the first 1,650 kWh, plus applicable adjustments and surcharges
- 5.4037¢ per kWh for the remaining kWh, plus applicable adjustments and surcharges
- Plus \$20.00 per month Customer Charge

MINIMUM MONTHLY BILL

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

The Customer Charge, plus:

- A. A minimum contract capacity as specified in the Electric Service Agreement times the per kW capacity charge above (for contract capacity greater than five kW only).
- B. Applicable adjustments and surcharges.

BILLING CAPACITY

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

Issued _____
 Month Day Year

Effective _____
 Upon Approval by Commission

Month Day Year

By *Ernest A. Lehman* President

Ernest Lehman Signature of Officer Title