

MIDWEST ENERGY, INC
 GAS DEPT
 TEST YEAR ENDED DECEMBER 31, 2005

GROSS PLANT ALLOCATION FACTOR

| Line # | Description | [1] | [2] | [3] | [4] | [5] | [6] | [7] | [8] | [12] |
|--|-------------------------|-------------------------|----------------------|----------------------|-------------------------|-----------------------|---------------------|----------------------|-----------------------|-------------------------|
| | | ELECTRIC | | | | GAS | | | | TOTAL COMPANY |
| | | Electric | Common | A/C # 114 | Total | Gas | Common | A/C # 114 | Total | [4]+[8]+[11] |
| | | | | | [1]+[2]+[3] | | | | [5]+[6]+[7] | [4]+[8]+[11] |
| 1 | December, 2004 | \$ 268,776,708 | \$ 10,468,772 | \$ 13,389,731 | \$ 292,635,211 | \$ 53,300,145 | \$ 2,112,374 | \$ 14,046,712 | \$ 69,459,231 | \$ 362,094,442 |
| 2 | January, 2005 | 268,897,230 | 10,546,674 | 13,389,548 | 292,833,452 | 54,491,135 | 2,128,094 | 14,046,712 | 70,665,941 | \$ 363,499,393 |
| 3 | February | 269,145,836 | 10,813,150 | 13,389,366 | 293,348,352 | 54,557,976 | 2,181,863 | 14,046,712 | 70,786,551 | \$ 364,134,903 |
| 4 | March | 269,827,639 | 10,835,841 | 13,419,723 | 294,083,203 | 54,698,134 | 2,186,441 | 14,032,105 | 70,916,680 | \$ 364,999,883 |
| 5 | April | 270,467,596 | 10,998,547 | 13,419,723 | 294,885,866 | 55,142,425 | 2,219,272 | 14,032,105 | 71,393,802 | \$ 366,279,668 |
| 6 | May | 271,064,473 | 11,156,387 | 13,419,723 | 295,640,583 | 55,420,522 | 2,251,120 | 14,032,105 | 71,703,747 | \$ 367,344,330 |
| 7 | June | 271,811,954 | 11,164,723 | 13,419,723 | 296,396,400 | 55,655,701 | 2,252,802 | 14,032,105 | 71,940,608 | \$ 368,337,008 |
| 8 | July | 272,646,743 | 11,230,493 | 13,419,723 | 297,296,959 | 55,869,688 | 2,266,074 | 14,032,105 | 72,167,867 | \$ 369,464,826 |
| 9 | August | 273,509,823 | 11,405,744 | 13,419,723 | 298,335,290 | 55,928,023 | 2,301,435 | 14,032,105 | 72,261,563 | \$ 370,596,853 |
| 10 | September | 274,518,952 | 11,563,271 | 13,419,723 | 299,501,946 | 56,144,464 | 2,333,221 | 14,032,105 | 72,509,790 | \$ 372,011,736 |
| 11 | October | 275,122,317 | 11,196,036 | 13,419,723 | 299,738,076 | 56,207,305 | 2,259,121 | 14,032,105 | 72,496,531 | \$ 372,236,607 |
| 12 | November | 276,001,124 | 11,268,762 | 13,419,723 | 300,689,609 | 56,333,568 | 2,273,795 | 14,032,105 | 72,639,468 | \$ 373,329,077 |
| 13 | December, 2005 | 277,024,821 | 11,195,591 | 13,419,723 | 301,640,135 | 55,898,146 | 2,259,031 | 14,032,105 | 72,189,282 | \$ 373,829,417 |
| 14 | Total | <u>\$ 3,538,815,216</u> | <u>\$143,843,991</u> | <u>\$174,365,875</u> | <u>\$ 3,857,025,082</u> | <u>\$ 719,647,232</u> | <u>\$29,024,643</u> | <u>\$182,461,186</u> | <u>\$ 931,133,061</u> | <u>\$ 4,788,158,143</u> |
| 15 | Plant Allocator Factors | | | | 80.55% | | | | 19.45% | 100.00% |
| ELECTRIC & GAS PLANT ALLOCATION FACTORS | | | | | | | | | | |
| 16 | Amounts (Line 14) | | | | <u>\$ 3,857,025,082</u> | | | | <u>\$ 931,133,061</u> | <u>\$ 4,788,158,143</u> |
| 17 | Percents | | | | 80.55% | | | | 19.45% | 100.00% |

FACTORS USED FOR:
 1 Debt Service Allocation
 2 Investment in NRUCFC

COMMON PLANT ALLOCATION FACTOR

| | [1] | [2] | [3] | [4] | [5] | |
|--------|--|---------------|----------------------|----------------------|--------------|-----------------------|
| Line # | Description | Common Plant | Electric | Gas | Other | Total |
| 1 | Plant-in-Service At End of Year (From Page 1) | | <u>\$277,024,821</u> | <u>\$ 55,898,146</u> | <u>\$ -</u> | <u>\$ 332,922,967</u> |
| 2 | Percent of Total Plant | | <u>83.21%</u> | <u>16.79%</u> | <u>0.00%</u> | <u>100.00%</u> |
| 3 | December, 2004 | \$ 12,581,146 | \$ 10,468,772 | \$ 2,112,374 | \$ - | \$ 12,581,146 |
| 4 | January, 2005 | 12,674,768 | 10,546,674 | 2,128,094 | - | 12,674,768 |
| 5 | February | 12,995,013 | 10,813,150 | 2,181,863 | - | 12,995,013 |
| 6 | March | 13,022,282 | 10,835,841 | 2,186,441 | - | 13,022,282 |
| 7 | April | 13,217,819 | 10,998,547 | 2,219,272 | - | 13,217,819 |
| 8 | May | 13,407,507 | 11,156,387 | 2,251,120 | - | 13,407,507 |
| 9 | June | 13,417,525 | 11,164,723 | 2,252,802 | - | 13,417,525 |
| 10 | July | 13,496,567 | 11,230,493 | 2,266,074 | - | 13,496,567 |
| 11 | August | 13,707,179 | 11,405,744 | 2,301,435 | - | 13,707,179 |
| 12 | September | 13,896,492 | 11,563,271 | 2,333,221 | - | 13,896,492 |
| 13 | October | 13,455,157 | 11,196,036 | 2,259,121 | - | 13,455,157 |
| 14 | November | 13,542,557 | 11,268,762 | 2,273,795 | - | 13,542,557 |
| 15 | December, 2005 | 13,454,622 | 11,195,591 | 2,259,031 | - | 13,454,622 |

MEI-Gas-RC Model 5-25-02.xls
 Section 12\Sec_12_Sch_1_P_2 (A61.Z120)

ACCRUED PROPERTY TAX ALLOCATION FACTOR

| Line # | Description | (1) Electric | (2) Gas | (3) Other | (4) Total |
|--------|-------------|---------------------|-------------------|--------------|--------------------|
| 1 | January | \$ 340,432 | \$ 67,408 | \$ - | 407,840 |
| 2 | February | 340,432 | 67,408 | - | 407,840 |
| 3 | March | 354,226 | 77,518 | - | 431,744 |
| 4 | April | 345,030 | 70,778 | - | 415,808 |
| 5 | May | 345,030 | 70,778 | - | 415,808 |
| 6 | June | 345,030 | 70,778 | - | 415,808 |
| 7 | July | 345,030 | 70,778 | - | 415,808 |
| 8 | August | 345,030 | 70,778 | - | 415,808 |
| 9 | September | 345,030 | 70,778 | - | 415,808 |
| 10 | October | 345,030 | 70,778 | - | 415,808 |
| 11 | November | 442,424 | (5,454) | - | 436,970 |
| 12 | December | 442,424 | (5,454) | - | 436,970 |
| 13 | TOTAL | <u>\$ 4,335,148</u> | <u>\$ 696,872</u> | <u>\$ -</u> | <u>\$5,032,020</u> |
| 14 | RATIOS | <u>86.15%</u> | <u>13.85%</u> | <u>0.00%</u> | <u>100.00%</u> |

Meter Investment Allocator

| Line # | Rate Class | Class and Meter Type | [1] Cost | [2] Count | [3] Investment |
|--------|---------------|--|-------------|--------------|-------------------|
| 1 | Res K | Residential and Small Commercial - EQ275 | \$53.00 | 21,788 | \$1,154,775 |
| 2 | Res M | Residential and Small Commercial - EQ275 | \$53.00 | 10,484 | \$555,845 |
| 3 | Res T | Commercial - EQ275 | \$53.00 | 402 | \$21,286 |
| 4 | Com K | Small Commercial - AL-425 | \$221.00 | 2,810 | \$620,955 |
| 5 | Com M | Small Commercial - AL-425 | \$221.00 | 1,447 | \$319,895 |
| 6 | Com T | Small Commercial - AL-425 | \$221.00 | 84 | \$18,509 |
| 7 | HLF M | Small Commercial - AL-425 | \$221.00 | 168 | \$37,027 |
| 8 | Ind K | Large Com, Industrial, Irrigation - RK750 | \$871.00 | 5 | \$4,391 |
| 9 | Grain K | Small Irrigation, Commercial, or Oil Field - AL425 | \$221.00 | 60 | \$13,214 |
| 10 | Irr K | Small Commercial - AL-425 | \$221.00 | 561 | \$124,027 |
| 11 | | | | | |
| 12 | Sales Total | | | 37,807 | \$2,869,524 |
| 13 | | | | | |
| 14 | Com Tran M | Small Commercial - AL-425 | \$221.00 | 80 | \$17,588 |
| 15 | HLF Tran M | Large Com, Industrial, Irrigation - 5M-Roots | \$2,353.00 | 10 | \$22,452 |
| 16 | | | | | \$0 |
| 17 | Com Tran K | Small Commercial - AL-425 | \$221.00 | 1,340 | \$296,214 |
| 18 | Lvstck Tran K | Large Com, Industrial, Irrigation - RK750 | \$871.00 | 20 | \$17,420 |
| 19 | Grain Tran K | Small Commercial - AL-425 | \$221.00 | 57 | \$12,588 |
| 20 | Ind Tran K | Large Com, Industrial, Irrigation - RK750 | \$871.00 | 3 | \$2,504 |
| 21 | Irr Tran K | Small Commercial - AL-425 | \$221.00 | 1,895 | \$418,694 |
| 22 | Irr FC Tran K | Small Commercial - AL-425 | \$221.00 | 11 | \$2,455 |
| 23 | | | | | |
| 24 | Special FC K | Small Commercial - AL-425 | \$221.00 | 258 | \$56,911 |
| 25 | Special Other | Large Com, Industrial, Irrigation - 5M-Roots | \$2,353.00 | 16 | \$37,452 |
| 26 | | | | | |
| 27 | Transport Tot | | | 3,688 | \$884,277 |
| 28 | | | | | |
| 29 | Total | | | 41,496 | \$3,753,801 |

MIDWEST ENERGY, INC.
GAS SYSTEM
TEST YEAR ENDED DECEMBER 31, 2005
METER READING EXPENSE ALLOCATOR

RURAL

URBAN

| | <u>Meter Reads</u> | <u>Meters</u> | <u>Time (Min)</u> | <u>Min/Meter</u> |
|---|--------------------|---------------|---------------------|------------------|
| 3 | 1,265 | 1,074 | 3,702 | 3.45 |
| 4 | | | Input for Allocator | |

| | <u>Meter Reads</u> | <u>Meters</u> | <u>Time (Min)</u> | <u>Min/Meter</u> |
|---|--------------------|---------------|---------------------|------------------|
| 3 | 2,244 | 2,244 | 1,226 | 0.55 |
| 4 | | | Input for Allocator | |

7 Meter Reading Routes for the month of Aug. 2001

| G/E Route 2-71-17 Rural | | | | |
|-------------------------|-------------|--------------|-------------|------------|
| Great Bend | | | | |
| Type | Meter Reads | Meters | Time/Min | Min/Meter |
| 13 Residential | 182 | 182 | | |
| 14 Commercial | 27 | 13.5 | | |
| 15 Gas Oil | 119 | 119 | | |
| 16 Electric Oil | 104 | 52 | | |
| 17 Annuals | 27 | 27 | | |
| 18 Totals | 459 | 393.5 | 1241 | 3.2 |

| G/E Route 2-1-36 Urban | | | | |
|------------------------|-------------|------------|------------|------------|
| Hays | | | | |
| Type | Meter Reads | Meters | Time/Min | Min/Meter |
| 13 Residential | 328 | 328 | | |
| 14 Commercial | 0 | 0 | | |
| 15 Gas Oil | 0 | 0 | | |
| 16 Electric Oil | 0 | 0 | | |
| 17 Irrigation | 0 | 0 | | |
| 18 Annuals | 0 | 0 | | |
| 18 Totals | 328 | 328 | 181 | 0.6 |

| G/E Route 4-98-22 Rural | | | | |
|-------------------------|-------------|--------------|-------------|------------|
| Hays | | | | |
| Type | Meter Reads | Meters | Time/Min | Min/Meter |
| 24 Residential | 121 | 121 | | |
| 25 Commercial | 61 | 30.5 | | |
| 26 Gas Oil | 190 | 190 | | |
| 27 Electric Oil | 186 | 93 | | |
| 28 Irrigation | 4 | 2 | | |
| 29 Annuals | 2 | 2 | | |
| 30 Totals | 584 | 438.5 | 1372 | 3.1 |

| Gas City of Colby Urban | | | | |
|-------------------------|-------------|-------------|------------|-------------|
| Route # | | | | |
| | Meter Reads | Meters | Time/Min | Min/Meter |
| 7-049-01 | 328 | 328 | 225 | 0.68597561 |
| 7-049-02 | 358 | 358 | 262 | 0.731843575 |
| 7-049-03 | 358 | 358 | 158 | 0.441340782 |
| 7-049-04 | 336 | 336 | 175 | 0.520833333 |
| 30 Totals | 1380 | 1380 | 820 | 0.6 |

| Gas IRR Route Rural | | | | |
|---------------------|-------------|------------|-------------|------------|
| Finney Co. | | | | |
| Route # | Meter Reads | Meters | Time/Min | Min/Meter |
| 35 5-222-01 | 87 | 87 | 480 | 5.5 |
| 36 5-222-02 | 39 | 39 | 176 | 4.5 |
| 37 5-222-03 | 107 | 107 | 385 | 3.6 |
| 38 5-222-04 | 9 | 9 | 48 | 5.3 |
| 39 Totals | 242 | 242 | 1089 | 4.5 |

| G/E Route 2-01-28 Urban | | | | |
|-------------------------|-------------|------------|------------|------------|
| Hays | | | | |
| Type | Meter Reads | Meters | Time/Min | Min/Meter |
| 35 Residential | 536 | 536 | | |
| 36 Commercial | 0 | 0 | | |
| 37 Gas Oil | 0 | 0 | | |
| 38 Electric Oil | 0 | 0 | | |
| 39 Irrigation | 0 | 0 | | |
| 39 Annuals | 0 | 0 | | |
| 39 Totals | 536 | 536 | 225 | 0.4 |

41 Meter Reading Routes for the month of Aug. 2001

42 It is assumed that all irrigation and oilfield customers are rural whereas all others are urban.

GAS SYSTEM
TEST YEAR ENDED DECEMBER 31, 2005

CUSTOMER COUNTS ALLOCATORS

| | Class | Average | TOTAL | Jan-05 | Feb-05 | Mar-05 | Apr-05 | May-05 | Jun-05 | Jul-05 | Aug-05 | Sep-05 | Oct-05 | Nov-05 | Dec-05 |
|----|----------------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | Res K | 21,788 | 261,459 | 22,066 | 22,057 | 22,032 | 21,836 | 21,781 | 21,654 | 21,616 | 21,594 | 21,583 | 21,661 | 21,769 | 21,811 |
| 2 | Res M | 10,484 | 125,807 | 10,508 | 10,517 | 10,520 | 10,478 | 10,471 | 10,464 | 10,445 | 10,459 | 10,455 | 10,480 | 10,493 | 10,521 |
| 3 | Res T | 402 | 4,820 | 409 | 409 | 410 | 404 | 398 | 398 | 397 | 395 | 395 | 399 | 404 | 404 |
| 4 | Com K | 2,810 | 33,717 | 2,820 | 2,817 | 2,818 | 2,808 | 2,802 | 2,794 | 2,789 | 2,786 | 2,791 | 2,810 | 2,835 | 2,850 |
| 5 | Com M | 1,447 | 17,359 | 1,462 | 1,458 | 1,458 | 1,454 | 1,447 | 1,441 | 1,438 | 1,435 | 1,433 | 1,445 | 1,444 | 1,446 |
| 6 | Com T | 84 | 1,005 | 84 | 84 | 84 | 83 | 83 | 83 | 83 | 83 | 84 | 86 | 86 | 86 |
| 7 | HLF M | 168 | 2,011 | 190 | 184 | 178 | 176 | 172 | 170 | 161 | 158 | 156 | 157 | 156 | 152 |
| 8 | Ind K | 5 | 61 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 |
| 9 | Grain K | 60 | 718 | 62 | 62 | 60 | 61 | 61 | 61 | 60 | 60 | 59 | 58 | 58 | 58 |
| 10 | Irr K | 561 | 6,735 | 543 | 553 | 561 | 573 | 575 | 568 | 567 | 564 | 565 | 556 | 558 | 556 |
| 11 | | | | | | | | | | | | | | | |
| 12 | Sales Total | 37,807 | 453,689 | 38,146 | 38,143 | 38,123 | 37,875 | 37,793 | 37,636 | 37,559 | 37,537 | 37,524 | 37,655 | 37,805 | 37,887 |
| 13 | | | | | | | | | | | | | | | |
| 14 | Com Tran M | 80 | 955 | 74 | 75 | 76 | 76 | 79 | 81 | 81 | 81 | 81 | 81 | 83 | 86 |
| 15 | HLF Tran M | 10 | 115 | 11 | 12 | 10 | 10 | 10 | 10 | 9 | 8 | 8 | 7 | 7 | 7 |
| 16 | | | | | | | | | | | | | | | |
| 17 | Com Tran K | 1,340 | 16,084 | 1,347 | 1,352 | 1,349 | 1,345 | 1,343 | 1,340 | 1,337 | 1,335 | 1,337 | 1,338 | 1,331 | 1,334 |
| 18 | Livestck Tran K | 20 | 240 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 19 | 19 | 19 | 19 |
| 19 | Grain Tran K | 57 | 684 | 58 | 58 | 58 | 59 | 58 | 58 | 58 | 58 | 54 | 55 | 56 | 56 |
| 20 | Ind Tran K | 3 | 35 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| 21 | Irr Tran K | 1,895 | 22,735 | 1,957 | 1,938 | 1,914 | 1,909 | 1,909 | 1,907 | 1,900 | 1,893 | 1,881 | 1,869 | 1,841 | 1,821 |
| 22 | Irr FC Tran K | 11 | 133 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| 23 | | | | | | | | | | | | | | | |
| 24 | | | 0 | | | | | | | | | | | | |
| 25 | Special FC K | 258 | 3,090 | 257 | 254 | 260 | 254 | 256 | 257 | 260 | 260 | 261 | 259 | 259 | 256 |
| 26 | Special Other K | 16 | 191 | 16 | 16 | 16 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| 27 | | | | | | | | | | | | | | | |
| 28 | Transport Tot | 3,688 | 44,261 | 3,754 | 3,739 | 3,717 | 3,702 | 3,705 | 3,703 | 3,695 | 3,685 | 3,671 | 3,658 | 3,626 | 3,608 |
| 29 | | | | | | | | | | | | | | | |
| 30 | Total | 41,496 | 497,949 | 41,900 | 41,882 | 41,840 | 41,577 | 41,498 | 41,339 | 41,254 | 41,222 | 41,195 | 41,313 | 41,431 | 41,495 |
| 31 | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | |

MIDWEST ENERGY, INC.
GAS SYSTEM
TEST YEAR ENDED DECEMBER 31, 2005

DESIGN DAY ALLOCATION FACTORS

| | Class | Min Month for Design Day Base | Days | Design Day Base Load | Therms / HDD | Thermal Load- Design Day | SALES Design Day Thermal + | THROUGHPUT Design Day Thermal + Base |
|----|------------------------|--|-------------|---------------------------------|---------------------|-------------------------------------|---|---|
| 1 | Res K | August-05 | 31 | 12,482 | 2,807 | 182,455 | 194,937 | 194,937 |
| 2 | Res M | August-05 | 31 | 5,288 | 1,212 | 78,780 | 84,068 | 84,068 |
| 3 | Res T | September-05 | 30 | 145 | 50 | 3,250 | 3,395 | 3,395 |
| 4 | Com K | October-05 | 31 | 2,582 | 731 | 47,515 | 50,097 | 50,097 |
| 5 | Com M | August-05 | 31 | 1,969 | 622 | 40,430 | 42,399 | 42,399 |
| 6 | Com T | September-05 | 30 | 88 | 26 | 1,690 | 1,778 | 1,778 |
| 7 | HLF M | January-01 | 31 | 8,198 | 0 | 0 | 8,198 | 8,198 |
| 8 | Ind K | May-05 | 31 | 67 | 26 | 1,690 | 1,757 | 1,757 |
| 9 | Grain K | January-01 | 31 | 253 | 0 | 0 | 253 | 253 |
| 10 | Irr K | January-01 | 31 | 943 | 0 | 0 | 943 | 943 |
| 11 | | | | | | | | |
| 12 | Sales Total | | | 32,015 | 5,474 | 355,810 | 387,825 | 387,825 |
| 13 | | | | | | | | |
| 14 | Com Tran M | August-05 | 31 | 3,474 | 246 | 15,990 | 19,464 | 19,464 |
| 15 | HLF Tran M | January-01 | 31 | 382 | 0 | 0 | 382 | 382 |
| 16 | | | | | | | | |
| 17 | Com Tran K | October-05 | 31 | 6,978 | 788 | 51,220 | 58,198 | 58,198 |
| 18 | Livestck Tran K | January-01 | 31 | 10,864 | 0 | 0 | 10,864 | 10,864 |
| 19 | Grain Tran K | January-01 | 31 | 3,239 | 0 | 0 | 3,239 | 3,239 |
| 20 | Ind Tran K | October-05 | 31 | 384 | 16 | 1,040 | 1,424 | 1,424 |
| 21 | Irr Tran K | January-01 | 31 | 4,353 | 0 | 0 | 4,353 | 4,353 |
| 22 | Irr FC Tran K | January-01 | 31 | 33 | 0 | 0 | 33 | 33 |
| 23 | | | | | | | | |
| 24 | Special M | August-05 | 31 | 583 | 74 | 4,810 | 5,393 | 5,393 |
| 25 | Special FC K | January-01 | 31 | 748 | 0 | 0 | 748 | 748 |
| 26 | Special Other K | January-01 | 31 | 28,079 | 0 | 0 | 28,079 | 28,079 |
| 27 | | | | | | | | |
| 28 | Transport Tot | | | 59,117 | 1,124 | 73,060 | 132,177 | 132,177 |
| 29 | | | | | | | | |
| 30 | Total | | | 91,133 | 6,598 | 428,870 | 520,003 | 520,003 |
| 31 | | | | | | | | |
| 32 | | | | | | | | |
| 33 | | | | | | | | |
| 34 | | | | | | | | |
| 35 | | | | | | | | |
| 36 | Design Day # HDD's= | | 65 | | | | | |

1 **Midwest Energy**
2 **Cost of Service Study - Test Year 2005**
3 **Adjusted Sales Volumes**

| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 |
|---|---|------------------------|--|----------------------|----------------------------------|---|---|--|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| | | Class | Booked Customer Volumes | Annualization | Weather Normalization | Customer Growth Chg in Volumes | Remove Interdepart- mental | FC for Full Year Contract | Adjusted Volumes by Rate Class | | | | | | | | | | | | | | | | | | | | | | | |
| | | Res K | 17,360,216 | (338,507) | 1,032,924 | (48,861) | - | - | 18,005,772 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Res M | 7,147,462 | (82,208) | 445,905 | 5,481 | - | - | 7,536,641 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Res T | 277,021 | 1,457 | 18,236 | (890) | - | - | 295,824 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Com K | 3,334,148 | (33,682) | 228,933 | 23,711 | - | - | 3,553,110 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Com M | 2,776,131 | (6,532) | 269,088 | (10,814) | - | - | 3,027,872 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Com T | 154,249 | 1,395 | 9,637 | 3,356 | - | - | 168,637 | | | | | | | | | | | | | | | | | | | | | | | |
| | | HLF M | 1,988,399 | (60,461) | 0 | (258,636) | - | - | 1,669,302 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Ind K | 249,899 | 50 | (6,516) | 24,343 | - | - | 267,776 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Grain K | 47,361 | (2,671) | 0 | (2,276) | - | - | 42,414 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Irr K | 5,121,750 | (2,845) | (88,330) | 153,573 | - | - | 5,184,148 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Sales Total | 38,456,636 | (504,004) | 1,909,877 | (111,013) | - | - | 39,751,496 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Com Tran M | 2,991,437 | 34,240 | 90,356 | 212,615 | - | - | 3,328,648 | | | | | | | | | | | | | | | | | | | | | | | |
| | | HLF Tran M | 152,737 | (4,490) | 0 | 26,746 | - | - | 174,993 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Com Tran K | 8,082,623 | 75,305 | 289,990 | (113,993) | - | - | 8,333,925 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Livestck Tran K | 4,074,474 | 53,515 | 0 | 69,966 | - | - | 4,197,955 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Grain Tran K | 519,903 | (50,810) | 0 | (1,710) | - | - | 467,383 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Ind Tran K | 406,801 | (1,270) | (11,558) | (163,599) | - | - | 230,374 | | | | | | | | | | | | | | | | | | | | | | | |
| | | irr Tran K | 24,659,225 | (17,540) | (663,955) | (1,068,644) | - | - | 22,909,086 | | | | | | | | | | | | | | | | | | | | | | | |
| | | irr FC Tran K | 1,542,541 | (16,210) | (1,798) | 1,113 | - | (1,202,681) | 322,965 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Special FC K | 6,614,089 | 17,420 | (41,355) | 84,130 | - | 1,202,681 | 7,876,966 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Special Other | 12,310,631 | 184,484 | 27,333 | - | - | - | 12,522,448 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Transport Tot | 61,354,461 | 274,643 | (310,987) | (953,375) | - | 0 | 60,364,742 | | | | | | | | | | | | | | | | | | | | | | | |
| | | Total | 99,811,097 | (229,361) | 1,598,890 | (1,064,388) | - | 0 | 100,116,238 | | | | | | | | | | | | | | | | | | | | | | | |

MIDWEST ENERGY, INC.
TOTAL COMPANY
TEST YEAR ENDED DECEMBER 31, 2001

| Line # | Description | [1] Booked Revenue | [2] Annualization Adjustment | [3] Adjustment to Annualize Gas Cost Recovery | [4] Weather Normalization Adjustment to Weather Normalize Margins | [5] Adjustment to Annualize Gas Costs to Weather Normalize Gas Costs | [6] Removing Interdepartment Revenue | [7] Reflecting A Full Year FC Contract | [8] Removing Unbilled Gas Revenues | [9] Forfeited Discounts | [10] Adjusting Other Revenues | [11] Customer Growth Margin Adjustment | [11] Customer Growth Gas Cost Adjustment | [12] Total Operating Adjustments To Book Revenues | [13] Pro Forma Adjusted Revenue by Rate Class |
|--------|---------------------------------------|-----------------------|---------------------------------|--|--|---|---|---|---------------------------------------|----------------------------|----------------------------------|---|---|--|--|
| | | Booked Revenues | Adjustment to Annualize Margins | Adjustment to Annualize Gas Cost Recovery | Weather Normalization Adjustment to Weather Normalize Margins | Adjustment to Annualize Gas Costs to Weather Normalize Gas Costs | Removing Interdepartment Revenue | Reflecting A Full Year FC Contract | Removing Unbilled Gas Revenues | Forfeited Discounts | Adjusting Other Revenues | Customer Growth Margin Adjustment | Customer Growth Gas Cost Adjustment | Total Operating Adjustments To Book Revenues | Pro Forma Adjusted Revenue by Rate Class |
| 1 | Percent Unaccounted For Gas | | | | | | | | | | | | | | [1] - [11] |
| | RETAIL | | | | | | | | | | | | | | |
| | M system Retail (incl Rural & Hudson) | | | | | | | | | | | | | | |
| 2 | Residential | \$ 8,548,584 | \$ (5,967) | \$ 158,233 | \$ 49,041 | \$ 368,852 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,529 | \$ 4,553 | \$ 585,241 | \$ 9,134,824 |
| 3 | Commercial | 3,013,227 | (586) | 66,179 | 24,216 | 222,649 | - | - | - | - | - | (1,903) | (8,934) | 321,621 | 3,334,848 |
| 4 | Industrial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | H.F. | 2,069,544 | (4,837) | (18,552) | - | - | - | - | - | - | - | (30,036) | (182,092) | (236,418) | 1,830,126 |
| 6 | Total M Retail | \$ 13,628,355 | \$ (12,392) | \$ 235,860 | \$ 74,159 | \$ 591,600 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (30,410) | \$ (187,374) | \$ 671,444 | \$ 14,299,799 |
| | K system Retail | | | | | | | | | | | | | | |
| 7 | Residential | \$ 21,520,569 | \$ (37,913) | \$ 372,726 | \$ 115,987 | \$ 923,031 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (12,587) | \$ (43,981) | \$ 1,316,983 | \$ 22,837,552 |
| 8 | Commercial | 4,018,857 | (3,031) | 107,443 | 20,804 | 204,577 | - | - | - | - | - | 5,509 | 21,200 | 356,361 | 4,375,218 |
| 9 | Grain Dryers | 57,420 | (240) | (832) | - | - | - | - | - | - | - | (782) | (2,000) | (3,855) | 53,564 |
| 10 | Irrigation | 4,073,312 | (228) | 4,168 | (7,069) | (62,547) | - | - | - | - | - | 18,271 | 105,141 | 57,639 | 4,130,950 |
| 11 | Industrial | 189,155 | 3 | 777 | (391) | (4,622) | - | - | - | - | - | 2,093 | 17,150 | 15,011 | 204,165 |
| 12 | Total K Retail | \$ 29,850,312 | \$ (41,409) | \$ 484,282 | \$ 128,834 | \$ 1,060,330 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,523 | \$ 97,569 | \$ 1,742,138 | \$ 31,601,450 |
| | T system Retail | | | | | | | | | | | | | | |
| 13 | Residential | \$ 282,029 | \$ 103 | \$ 8,707 | \$ 2,042 | \$ 13,357 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (245) | \$ (653) | \$ 23,443 | \$ 305,471 |
| 14 | Commercial | 140,947 | 120 | 5,476 | 867 | 7,094 | - | - | - | - | - | 602 | 2,457 | 16,592 | 157,539 |
| 15 | Total T Retail | \$ 422,976 | \$ 223 | \$ 14,243 | \$ 2,910 | \$ 20,431 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 357 | \$ 1,804 | \$ 40,034 | \$ 463,010 |
| 16 | TOTAL RETAIL | \$ 43,910,843 | \$ (53,513) | \$ 734,385 | \$ 205,903 | \$ 1,672,371 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (17,530) | \$ (88,000) | \$ 2,453,616 | \$ 46,364,260 |
| 17 | Interdepartmental | 39,310 | - | - | - | - | (36,310) | - | - | - | - | - | - | (36,310) | - |
| 18 | Total Retail Gas | \$ 43,946,954 | \$ (53,513) | \$ 734,385 | \$ 205,903 | \$ 1,672,371 | \$ (36,310) | \$ - | \$ - | \$ - | \$ - | \$ (17,530) | \$ (88,000) | \$ 2,417,306 | \$ 46,364,260 |
| | TRANSPORTATION | | | | | | | | | | | | | | |
| | M System | | | | | | | | | | | | | | |
| 19 | Commercial | \$ 299,166 | \$ 2,568 | \$ - | \$ 6,777 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,996 | \$ - | \$ 28,341 | \$ 297,527 |
| 20 | High Load Factor | 15,404 | (359) | - | - | - | - | - | - | - | - | 2,055 | - | 2,296 | 17,700 |
| 21 | Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | | | | | | | | | | | | | | | |
| 23 | Total M Transport | \$ 284,569 | \$ 2,209 | \$ - | \$ 6,777 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,051 | \$ - | \$ 30,636 | \$ 315,227 |
| | K System | | | | | | | | | | | | | | |
| 24 | Commercial | \$ 1,176,679 | \$ 9,552 | \$ - | \$ 25,229 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (16,517) | \$ - | \$ 15,293 | \$ 1,191,942 |
| 25 | Grain Dryer | 83,961 | (4,420) | - | - | - | - | - | - | - | - | (224) | - | (4,644) | 59,336 |
| 26 | Industrial | 37,093 | (76) | - | (694) | - | - | - | - | - | - | (15,083) | - | (15,853) | 21,240 |
| 27 | Livestock | 189,487 | 1,820 | - | - | - | - | - | - | - | - | 3,239 | - | 5,058 | 194,546 |
| 28 | Irrigation | 2,685,205 | (1,228) | - | (48,477) | - | - | - | - | - | - | (117,225) | - | (164,830) | 2,520,275 |
| 29 | Finney County | 129,477 | (237) | - | (26) | - | (120,908) | - | - | - | - | 25 | - | (121,146) | 7,331 |
| 30 | Special Contr - FC | 52,084 | 261 | - | (620) | - | 120,908 | - | - | - | - | 1,901 | - | 122,509 | 174,594 |
| 31 | All Other Special Contracts | 133,996 | 1,393 | - | 1,696 | - | - | - | - | - | - | - | - | 3,089 | 137,085 |
| 32 | Total K Transport | \$ 4,467,002 | \$ 4,064 | \$ - | \$ (25,892) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (143,825) | \$ - | \$ (160,953) | \$ 4,306,349 |
| 33 | Total Transport | \$ 4,751,592 | \$ 6,273 | \$ - | \$ (14,115) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (122,174) | \$ - | \$ (130,017) | \$ 4,621,576 |
| 34 | Total Gas Allocated | \$ 48,698,546 | \$ (47,240) | \$ 734,385 | \$ 191,788 | \$ 1,672,371 | \$ (36,310) | \$ - | \$ - | \$ - | \$ - | \$ (139,704) | \$ (88,000) | \$ 2,287,289 | \$ 50,985,835 |
| 35 | Other Revenues | \$ 2,056,542 | - | - | - | - | - | \$ (1,828,062) | \$ (161,695) | \$ (54,400) | \$ - | \$ - | \$ - | \$ (2,044,166) | \$ 12,376 |
| | Total Gas Revenues | \$ 50,755,088 | \$ (47,240) | \$ 734,385 | \$ 191,788 | \$ 1,672,371 | \$ (36,310) | \$ - | \$ (1,828,062) | \$ (161,695) | \$ (54,400) | \$ (139,704) | \$ (88,000) | \$ 243,123 | \$ 50,998,211 |

Note: Column 10 adjustments are for the following:
Removing Bunker Hill revenues from 495 (-\$54,400).

**MIDWEST ENERGY - GAS
 TEST YEAR ENDING DECEMBER 31, 2005**

| Step I. Functionalization | | | | | | | |
|----------------------------------|--------------|-------------------|---------------------|------------------|---------------------|---------------|--|
| <u>Functional Allocator</u> | <u>Total</u> | <u>Production</u> | <u>Transmission</u> | <u>Balancing</u> | <u>Distribution</u> | <u>Onsite</u> | <u>Description</u> |
| PROD PROD% | EXT 1 | 1 100.00% | 0 0.00% | 0 0.00% | 0 0.00% | 0 0.00% | 0 Production function only 0.00% allocator. |
| TRANS TRANS% | EXT 1 | 0 0.00% | 1 100.00% | 0 0.00% | 0 0.00% | 0 0.00% | 0 Transmission function only 0.00% allocator. |
| BALAN BALAN% | EXT 1 | - 0.00% | - 0.00% | 1 100.00% | - 0.00% | - 0.00% | - Balancing function only 0.00% allocator. |
| DIST DIST% | EXT 1 | - 0.00% | - 0.00% | - 0.00% | 1 100.00% | - 0.00% | - Distribution function only 0.00% allocator. |
| ONSITE ONSITE% | EXT 1 | 0 0.00% | 0 0.00% | 0 0.00% | 0 0.00% | 1 100.00% | 1 Onsite function only allocator. |

MIDWEST ENERGY - GAS
 TEST YEAR ENDING DECEMBER 31, 2005

| Step II. Classification | | | | | |
|--------------------------------|--------------|---------------|---------------|-----------------|----------------------------------|
| Classification | | | | | |
| <u>Allocator</u> | <u>Total</u> | <u>Demand</u> | <u>Energy</u> | <u>Customer</u> | <u>Description</u> |
| DEMAND | EXT | 1 | 0 | 0 | Demand only classification |
| DEMAND% | 1 | 100.00% | 0.00% | 0.00% | allocator. |
| CUST | EXT | 0 | 0 | 1 | Customer only classification |
| CUST% | 1 | 0.00% | 0.00% | 100.00% | allocator. |
| ENERGY | EXT | - | 1 | - | Energy only classification |
| ENERGY% | 1 | 0.00% | 100.00% | 0.00% | allocator. |
| MINSYS | EXT | 62.28% | 0.0 | 0.4 | Classification on the basis of a |
| MINSYS% | 1 | 62.28% | 0.00% | 37.72% | Minimum System. |

MIDWEST ENERGY, INC
ALLOCATION FACTORS
12/31/2005 TEST YEAR

| Step III. Allocation | | | | | | | | | | | |
|---|----------------------|-------------------|------------|-----------|---------|-----------|-----------|---------|-----------|---------|---------|
| Description | Allocation Allocator | Total | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K |
| | | | | | | | | | | | |
| Allocation on the basis of Coincident Peak month. | PEAK-MWE | EXT | 392,554 | 166,346 | 5,285 | 83,716 | 62,281 | 3,126 | 158,218 | 186,546 | 1,520 |
| | PEAK-MWE% | 16,537,571 | 2.37% | 1.01% | 0.03% | 0.51% | 0.38% | 0.02% | 0.96% | 1.13% | 0.01% |
| | MWE Peak = Aug | Basic Input | 1758655 | | | | | | | | |
| Allocation on the basis of non-Coincident peak month. | NC-PEAK-MWE | EXT | 3,311,076 | 1,480,601 | 63,270 | 652,574 | 628,444 | 36,941 | 254,150 | 186,546 | 8,941 |
| | NC-PEAK-MWE% | 24,255,760 | 13.65% | 6.10% | 0.26% | 2.69% | 2.59% | 0.15% | 1.05% | 0.77% | 0.04% |
| | | Formula | | | | | | | | | |
| Allocation on the basis of design day through put. | THRU-DESIGN | EXT | 194,937 | 84,068 | 3,395 | 50,097 | 42,399 | 1,778 | 8,198 | 1,757 | 253 |
| | THRU-DESIGN% | 520,002 | 37.49% | 16.17% | 0.65% | 9.63% | 8.15% | 0.34% | 1.58% | 0.34% | 0.05% |
| | | Formula | | | | | | | | | |
| Allocation on the basis of through put (yearly). | THRU-MWE | EXT | 18,005,772 | 7,536,641 | 295,824 | 3,553,110 | 3,027,872 | 168,637 | 1,669,302 | 267,776 | 42,414 |
| | THRU-MWE% | 100,116,239 | 17.98% | 7.53% | 0.30% | 3.55% | 3.02% | 0.17% | 1.67% | 0.27% | 0.04% |
| | | Formula | | | | | | | | | |
| Allocation on the basis of investment in meters. | METERINVEST | EXT | 1,154,764 | 555,652 | 21,306 | 621,010 | 319,787 | 18,564 | 37,128 | 4,355 | 13,260 |
| | METERINVEST% | 3,755,679 | 30.75% | 14.79% | 0.57% | 16.54% | 8.51% | 0.49% | 0.99% | 0.12% | 0.35% |
| | | Input Cost / Cust | 53 | 53 | 53 | 221 | 221 | 221 | 221 | 871 | 221 |
| Allocation on the basis of investment in services. | SERVICEINVEST | EXT | 5,447,000 | 2,621,000 | 100,500 | 702,500 | 361,750 | 21,000 | 42,000 | 1,250 | 15,000 |
| | SERVICEINVEST% | 10,374,750 | 52.50% | 25.26% | 0.97% | 6.77% | 3.49% | 0.20% | 0.40% | 0.01% | 0.14% |
| | | Input Cost / Cust | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| Allocation on the basis of customer count. | CUST-MWE | EXT | 21,788 | 10,484 | 402 | 2,810 | 1,447 | 84 | 168 | 5 | 60 |
| | CUST-MWE% | 41,499 | 52.50% | 25.26% | 0.97% | 6.77% | 3.49% | 0.20% | 0.40% | 0.01% | 0.14% |
| | | Formula | | | | | | | | | |
| Allocation on the basis of meter reading time. | METERREAD | EXT | 11,983 | 5,766 | 1,387 | 1,546 | 796 | 290 | 580 | 3 | 33 |
| | METERREAD% | 35,123 | 34.12% | 16.42% | 3.95% | 4.40% | 2.27% | 0.83% | 1.65% | 0.01% | 0.09% |
| | | Input Min / Cust | 0.55 | 0.55 | 3.45 | 0.55 | 0.55 | 3.45 | 3.45 | 0.55 | 0.55 |

MIDWEST ENERGY, INC
ALLOCATION FACTORS
12/31/2005 TEST YEAR

| Description | Allocation Allocator | | | | | | | | | | |
|---|----------------------|-----------|-----------|----------|-----------|----------------|------------|----------|------------|--|--|
| | | Irr K | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | | |
| Allocation on the basis of Coincident Peak month. | PEAK-MWE | 1,780,197 | 108,188 | 35,832 | 219,646 | 277,034 | 28,816 | 31,091 | 8,987,740 | | |
| | PEAK-MWE% | 10.76% | 0.65% | 0.22% | 1.33% | 1.68% | 0.17% | 0.19% | 54.35% | | |
| | MWE Peak = Aug | | | | | | | | | | |
| Allocation on the basis of non-Coincident peak month. | NC-PEAK-MWE | 1,780,197 | 479,497 | 36,304 | 1,589,478 | 391,367 | 100,418 | 31,091 | 8,987,740 | | |
| | NC-PEAK-MWE% | 7.34% | 1.98% | 0.15% | 6.55% | 1.61% | 0.41% | 0.13% | 37.05% | | |
| | | | | | | | | | | | |
| Allocation on the basis of design day through put. | THRU-DESIGN | 943 | 19,464 | 382 | 58,198 | 10,864 | 3,239 | 1,424 | 4,353 | | |
| | THRU-DESIGN% | 0.18% | 3.74% | 0.07% | 11.19% | 2.09% | 0.62% | 0.27% | 0.84% | | |
| | | | | | | | | | | | |
| Allocation on the basis of through put (yearly). | THRU-MWE | 5,184,148 | 3,328,648 | 174,993 | 8,333,925 | 4,197,955 | 467,383 | 230,374 | 22,909,086 | | |
| | THRU-MWE% | 5.18% | 3.32% | 0.17% | 8.32% | 4.19% | 0.47% | 0.23% | 22.88% | | |
| | | | | | | | | | | | |
| Allocation on the basis of investment in meters. | METERINVEST | 123,981 | 17,680 | 23,530 | 296,140 | 17,420 | 12,597 | 2,613 | 418,795 | | |
| | METERINVEST% | 3.30% | 0.47% | 0.63% | 7.89% | 0.46% | 0.34% | 0.07% | 11.15% | | |
| | | 221 | 221 | 2353 | 221 | 871 | 221 | 871 | 221 | | |
| Allocation on the basis of investment in services. | SERVICEINVEST | 140,250 | 20,000 | 2,500 | 335,000 | 5,000 | 14,250 | 750 | 473,750 | | |
| | SERVICEINVEST% | 1.35% | 0.19% | 0.02% | 3.23% | 0.05% | 0.14% | 0.01% | 4.57% | | |
| | | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | | |
| Allocation on the basis of customer count. | CUST-MWE | 561 | 80 | 10 | 1,340 | 20 | 57 | 3 | 1,895 | | |
| | CUST-MWE% | 1.35% | 0.19% | 0.02% | 3.23% | 0.05% | 0.14% | 0.01% | 4.57% | | |
| | | | | | | | | | | | |
| Allocation on the basis of meter reading time. | METERREAD | 309 | 44 | 35 | 4,623 | 11 | 197 | 2 | 6,538 | | |
| | METERREAD% | 0.88% | 0.13% | 0.10% | 13.16% | 0.03% | 0.56% | 0.00% | 18.61% | | |
| | | 0.55 | 0.55 | 3.45 | 3.45 | 0.55 | 3.45 | 0.55 | 3.45 | | |

MIDWEST ENERGY, INC
 ALLOCATION FACTORS
 12/31/2005 TEST YEAR

| Description | Allocation Allocator | Irr FC Tr K Special FC Oth. Spec. | | |
|---|---|-----------------------------------|---------------------|----------------------|
| | | | | |
| Allocation on the basis of Coincident Peak month. | PEAK-MWE PEAK-MWE% MWE Peak = Aug | 124,441 0.75% | 2,862,135 17.31% | 1,023,059 6.19% |
| Allocation on the basis of non-Coincident peak month. | NC-PEAK-MWE NC-PEAK-MWE% | 127,462 0.53% | 2,931,623 12.09% | 1,178,040 4.86% |
| Allocation on the basis of design day through put. | THRU-DESIGN THRU-DESIGN% | 33 0.01% | 748 0.14% | 33,472 6.44% |
| Allocation on the basis of through put (yearly). | THRU-MWE THRU-MWE% | 322,965 0.32% | 7,876,966 7.87% | 12,522,448 12.51% |
| Allocation on the basis of investment in meters. | METERINVEST METERINVEST% | 2,431 0.06% | 57,018 1.52% | 37,648 1.00% |
| Allocation on the basis of investment in services. | SERVICEINVEST SERVICEINVEST% | 221 0.03% | 221 0.62% | 2353 0.04% |
| Allocation on the basis of customer count. | CUST-MWE CUST-MWE% | 11 0.03% | 258 0.62% | 16 0.04% |
| Allocation on the basis of meter reading time. | METERREAD METERREAD% | 38 0.11% | 890 2.53% | 55 0.16% |
| | | 3.45 | 3.45 | 3.45 |

MIDWEST ENERGY, INC
 ALLOCATION FACTORS
 12/31/2005 TEST YEAR

| Step III: Allocation | | | | | | | | | | | |
|--|------------------------------|--------------------------------|------------|-----------|---------|-----------|-----------|---------|-----------|---------|---------|
| Description | Allocation Allocator | Total | | | | | | | | | |
| | | | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K |
| Allocation to large customer classes on the basis of customer count. | CUST-LGE | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 168 | 5 | 0 |
| | CUST-LGE% Non-Residential | 302 Formula | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 55.63% | 1.66% | 0.00% |
| Allocation to small customer classes on the basis of customer count. | SMALL-CUST | EXT | 21,788 | 10,484 | 402 | 2,810 | 1,447 | 84 | 0 | 0 | 60 |
| | SMALL-CUST% Residential | 41,197 Formula | 52.89% | 25.45% | 0.98% | 6.82% | 3.51% | 0.20% | 0.00% | 0.00% | 0.15% |
| Allocation on the basis of allocated account 903 costs. | CUST-903 | EXT | 555,544 | 260,943 | 9,890 | 70,274 | 39,394 | 2,137 | 10,376 | 677 | 1,484 |
| | CUST-903% | 1,102,216 Input- Spec Study | 50.40% | 23.67% | 0.90% | 6.38% | 3.57% | 0.19% | 0.94% | 0.06% | 0.13% |
| Allocation on the basis of allocated account 908 costs. | CUST-908 | EXT | 90,369 | 43,334 | 1,666 | 11,545 | 6,005 | 340 | 5,456 | 129 | 1,776 |
| | CUST-908% | 282,762 Input- Spec Study | 31.96% | 15.33% | 0.59% | 4.08% | 2.12% | 0.12% | 1.93% | 0.05% | 0.63% |
| Allocation on the basis of through put (yearly). | BILLCOM-THRUPUT | EXT | 18,005,772 | 7,536,641 | 295,824 | 3,553,110 | 3,027,872 | 168,637 | 1,669,302 | 267,776 | 42,414 |
| | BILLCOM-THRUPUT% | 100,116,239 | 17.98% | 7.53% | 0.30% | 3.55% | 3.02% | 0.17% | 1.67% | 0.27% | 0.04% |
| Allocated on the basis of revenue. | REVENUE | EXT | 22,837,552 | 9,134,824 | 305,471 | 4,375,218 | 3,334,848 | 157,539 | 1,830,126 | 204,165 | 53,564 |
| | REVENUE% | 50,985,833 | 44.79% | 17.92% | 0.60% | 8.58% | 6.54% | 0.31% | 3.59% | 0.40% | 0.11% |
| Allocated on the basis of customer bills sent. | BILLCUST | EXT | 261,456 | 125,808 | 4,824 | 33,720 | 17,364 | 1,008 | 2,016 | 60 | 720 |
| | BILLCUST% | 497,988 | 52.50% | 25.26% | 0.97% | 6.77% | 3.49% | 0.20% | 0.40% | 0.01% | 0.14% |

MIDWEST ENERGY, INC
 ALLOCATION FACTORS
 12/31/2005 TEST YEAR

| Description | Allocation Allocator | | | | | | | | | |
|---|--|--------------------|--------------------|------------------|--------------------|--------------------|------------------|------------------|----------------------|--|
| | | Irr K | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | |
| Allocation to large customer classes on the basis of customer count. | CUST-LGE CUST-LGE% Non-Residential | 0 0.00% | 80 26.49% | 10 3.31% | 0 0.00% | 20 6.62% | 0 0.00% | 3 0.99% | 0 0.00% | |
| Allocation to small customer classes on the basis of customer count. | SMALL-CUST SMALL-CUST% Residential | 561 1.36% | 0 0.00% | 0 0.00% | 1,340 3.25% | 0 0.00% | 57 0.14% | 0 0.00% | 1,895 4.60% | |
| Allocation on the basis of allocated account 903 costs. | CUST-903 CUST-903% | 23,838 2.16% | 3,052 0.28% | 289 0.03% | 44,168 4.01% | 1,170 0.11% | 1,903 0.17% | 261 0.02% | 67,441 6.12% | |
| Allocation on the basis of allocated account 908 costs. | CUST-908 CUST-908% | 15,354 5.43% | 2,100 0.74% | 228 0.08% | 38,307 13.55% | 554 0.20% | 1,612 0.57% | 139 0.05% | 55,907 19.77% | |
| Allocation on the basis of through put (yearly). | BILLCOM-THRUPUT BILLCOM-THRUPUT% | 5,184,148 5.18% | 3,328,648 3.32% | 174,993 0.17% | 8,333,925 8.32% | 4,197,955 4.19% | 467,383 0.47% | 230,374 0.23% | 22,909,086 22.88% | |
| Allocated on the basis of revenue. | REVENUE REVENUE% | 4,130,950 8.10% | 297,527 0.58% | 17,700 0.03% | 1,191,942 2.34% | 194,546 0.38% | 59,336 0.12% | 21,240 0.04% | 2,520,275 4.94% | |
| Allocated on the basis of customer bills sent. | BILLCUST BILLCUST% | 6,732 1.35% | 960 0.19% | 120 0.02% | 16,080 3.23% | 240 0.05% | 684 0.14% | 36 0.01% | 22,740 4.57% | |

MIDWEST ENERGY, INC
 ALLOCATION FACTORS
 12/31/2005 TEST YEAR

| Description | Allocation Allocator | Irr FC | Tr K | Special FC | Oth. Spec. | | |
|---|--|---------|-----------|------------|------------|------------|--------|
| | | | | | | | |
| Allocation to large customer classes on the basis of customer count. | CUST-LGE CUST-LGE% Non-Residential | 0 | 0 | 0.00% | 0.00% | 16 | 5.30% |
| Allocation to small customer classes on the basis of customer count. | SMALL-CUST SMALL-CUST% Residential | 11 | 258 | 0.03% | 0.63% | 0 | 0.00% |
| Allocation on the basis of allocated account 903 costs. | CUST-903 CUST-903% | 354 | 8,133 | 0.03% | 0.74% | 888 | 0.08% |
| Allocation on the basis of allocated account 908 costs. | CUST-908 CUST-908% | 312 | 7,180 | 0.11% | 2.54% | 449 | 0.16% |
| Allocation on the basis of through put (yearly). | BILLCOM-THRUPUT BILLCOM-THRUPUT% | 322,965 | 7,876,966 | 0.32% | 7.87% | 12,522,448 | 12.51% |
| Allocated on the basis of revenue. | REVENUE REVENUE% | 7,331 | 174,594 | 0.01% | 0.34% | 137,085 | 0.27% |
| Allocated on the basis of customer bills sent. | BILLCUST BILLCUST% | 132 | 3,096 | 0.03% | 0.62% | 192 | 0 |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Production Allocation | | | |
|--|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. GAS PLANT IN SERVICE | | | | | | | |
| A. INTANGIBLE PLANT | | | | | | | |
| Organization | 301.1 | 1,915 | PSTDPT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Franchise and Consents | 302 | 0 | PSTDPT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Miscellaneous Intangible Plant | 303 | 0 | PSTDPT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - INTANGIBLE PLANT | 301-303 | 1,915 | | | | | |
| B. PRODUCTION PLANT | | | | | | | |
| Land and Land Rights | 304 | 0 | PRODPT | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Unsuccessful Exploration & Development | 338 | 0 | PROD | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 305, 311 | 305-317 | 0 | | | | | |
| Other Equipment | 320 | 0 | PRODPT | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - PRODUCTION PLANT | 304-338 | 0 | | | | | |
| C. NATURAL GAS STORAGE PLANT & PROD PLANT | | | | | | | |
| Land and Land Rights | 360 | 0 | BALANPT | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Purification Equipment | 363 | 0 | BALANPT | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 361-363 | 361-363 | 0 | | | | | |
| Subtotal - STORAGE PLANT | 360-363 | 0 | | | | | |
| D. TRANSMISSION PLANT | | | | | | | |
| Land, Land Rights and Structures | 365.1 | 6,441 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Structures & Improvements | 366 | 13,730 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Mains | 367 | 759,340 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Measuring & Reg. Station Equipment | 369 | 284,979 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Other Equipment | 371 | 0 | TRANSPPT | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Subtotal - TRANSMISSION PLANT | 365-371 | 1,064,490 | | | | | |
| E. DISTRIBUTION PLANT | | | | | | | |
| Land and Land Rights | 374 | 564,842 | DIST | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Structures and Improvements | 375 | 412,941 | DIST | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Mains- K System | 376-K | 21,062,125 | DIST | PRODPT | NC-PEAK-K | NC-PEAK-K | CUST-K |
| Mains- M System | 376-M | 5,991,580 | DIST | PRODPT | NC-PEAK-M | NC-PEAK-M | CUST-M |
| Mains- T System | 376-T | 229,805 | DIST | PRODPT | NC-PEAK-T | NC-PEAK-T | NC-PEAK-T |
| Mains - Deep Well Ground Bed | 376.1 | 595,229 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - General | 378 | 1,215,445 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - City Gate | 379 | 4,886 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Services | 380 | 10,816,228 | DIST | PRODPT | CUST-MWE | CUST-MWE | SERVICINVEST |
| Meters & House Regulator | 381 | 5,905,983 | ONSITE | PRODPT | METERINVEST | METERINVEST | METERINVEST |
| Meter & House Regulator Install. | 382 | 2,096,243 | ONSITE | PRODPT | METERINVEST | METERINVEST | METERINVEST |
| House Regulators | 383 | 3,396,869 | ONSITE | PRODPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| House Regulator Install. | 384 | 0 | ONSITE | PRODPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Subtotal - Plant Accounts 383-384 | 383-384 | 3,396,869 | | | | | |
| Indust. Meas. & Reg. Station Equipment | 385 | 124,083 | ONSITE | PRODPT | CUST-LGE | CUST-LGE | CUST-LGE |
| Other Property on Customers Premise | 386 | 5,044 | ONSITE | PRODPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Equipment | 387 | 7,059 | DISTPT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - DISTRIBUTION PLANT | 374-387 | 52,428,362 | | | | | |
| Finney County Contributions | 374-387 | (3,508,643) | DISTPT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - Distribution Net of FC Contributions | 374-387 | 48,919,719 | | | | | |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Transmission Allocation | | | |
|--|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. GAS PLANT IN SERVICE | | | | | | | |
| A. INTANGIBLE PLANT | | | | | | | |
| Organization | 301.1 | 1,915 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Franchise and Consents | 302 | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Miscellaneous Intangible Plant | 303 | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - INTANGIBLE PLANT | 301-303 | 1,915 | | | | | |
| B. PRODUCTION PLANT | | | | | | | |
| Land and Land Rights | 304 | 0 | PRODPT | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Unsuccessful Exploration & Development | 338 | 0 | PROD | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 305, 311 | 305-311 | 0 | | | | | |
| Other Equipment | 320 | 0 | PRODPT | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - PRODUCTION PLANT | 304-338 | 0 | | | | | |
| C. NATURAL GAS STORAGE PLANT & PROD PLANT | | | | | | | |
| Land and Land Rights | 360 | 0 | BALANPT | TRANPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Purification Equipment | 363 | 0 | BALANPT | TRANPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 361-363 | 361-363 | 0 | | TRANPT | | | |
| Subtotal - STORAGE PLANT | 360-363 | 0 | | | | | |
| D. TRANSMISSION PLANT | | | | | | | |
| Land, Land Rights and Structures | 365.1 | 6,441 | DIST | TRANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Structures & Improvements | 366 | 13,730 | DIST | TRANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Mains | 367 | 759,340 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Measuring & Reg. Station Equipment | 369 | 284,979 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Other Equipment | 371 | 0 | TRANSPT | TRANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Subtotal - TRANSMISSION PLANT | 365-371 | 1,064,490 | | | | | |
| E. DISTRIBUTION PLANT | | | | | | | |
| Land and Land Rights | 374 | 564,842 | DIST | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Structures and Improvements | 375 | 412,941 | DIST | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Mains- K System | 376-K | 21,062,125 | DIST | MINSYS | NC-PEAK-K | NC-PEAK-K | CUST-K |
| Mains- M System | 376-M | 5,991,580 | DIST | MINSYS | NC-PEAK-M | NC-PEAK-M | CUST-M |
| Mains- T System | 376-T | 229,805 | DIST | MINSYS | NC-PEAK-T | NC-PEAK-T | NC-PEAK-T |
| Mains - Deep Well Ground Bed | 376.1 | 595,229 | DIST | MINSYS | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - General | 378 | 1,215,445 | DIST | TRANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - City Gate Services | 379 | 4,886 | DIST | TRANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Services | 380 | 10,816,228 | DIST | TRANPT | CUST-MWE | CUST-MWE | SERVICEINVEST |
| Meters & House Regulator | 381 | 5,905,983 | ONSITE | TRANPT | METERINVEST | METERINVEST | METERINVEST |
| Meter & House Regulator Install. | 382 | 2,096,243 | ONSITE | TRANPT | METERINVEST | METERINVEST | METERINVEST |
| House Regulators | 383 | 3,396,869 | ONSITE | TRANPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| House Regulator Install. | 384 | 0 | ONSITE | TRANPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Subtotal - Plant Accounts 383-384 | 383-384 | 3,396,869 | | | | | |
| Indust. Meas. & Reg. Station Equipment | 385 | 124,083 | ONSITE | TRANPT | CUST-LGE | CUST-LGE | CUST-LGE |
| Other Property on Customers Premise | 386 | 5,044 | ONSITE | TRANPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Equipment | 387 | 7,059 | DISTPT | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - DISTRIBUTION PLANT | 374-387 | 52,428,362 | | | | | |
| Finney County Contributions | 374-387 | (3,508,643) | DISTPT | MINSYS | TRANPT-D | TRANPT-E | TBD |
| Subtotal - Distribution Net of FC Contributions | 374-387 | 48,919,719 | | | | | TBD |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Balancing Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. GAS PLANT IN SERVICE | | | | | | | |
| A. INTANGIBLE PLANT | | | | | | | |
| Organization | 301.1 | 1,915 | PSTD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Franchise and Consents | 302 | 0 | PSTD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Miscellaneous Intangible Plant | 303 | 0 | PSTD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - INTANGIBLE PLANT | 301-303 | 1,915 | | | | | |
| B. PRODUCTION PLANT | | | | | | | |
| Land and Land Rights | 304 | 0 | PRODPT | ENERGY | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Unsuccessful Exploration & Development | 338 | 0 | PROD | ENERGY | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 305, 311 | 305-317 | 0 | | | | | |
| Other Equipment | 320 | 0 | PRODPT | ENERGY | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - PRODUCTION PLANT | 304-338 | 0 | | | | | |
| C. NATURAL GAS STORAGE PLANT & PRODD PLANT | | | | | | | |
| Land and Land Rights | 360 | 0 | BALANPT | BALANPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Purification Equipment | 363 | 0 | BALANPT | BALANPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 361-363 | 361-363 | 0 | | | | | |
| Subtotal - STORAGE PLANT | 360-363 | 0 | | | | | |
| D. TRANSMISSION PLANT | | | | | | | |
| Land, Land Rights and Structures | 365.1 | 6,441 | DIST | ENERGY | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Structures & Improvements | 366 | 13,730 | DIST | ENERGY | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Mains | 367 | 759,340 | DIST | ENERGY | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Measuring & Reg. Station Equipment | 369 | 284,979 | DIST | ENERGY | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Other Equipment | 371 | 0 | TRANSPT | ENERGY | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Subtotal - TRANSMISSION PLANT | 365-371 | 1,064,490 | | | | | |
| E. DISTRIBUTION PLANT | | | | | | | |
| Land and Land Rights | 374 | 564,842 | DIST | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Structures and Improvements | 375 | 412,941 | DIST | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Mains- K System | 376-K | 21,062,125 | DIST | BALANPT | NC-PEAK-K | NC-PEAK-K | CUST-K |
| Mains- M System | 376-M | 5,991,580 | DIST | BALANPT | NC-PEAK-M | NC-PEAK-M | CUST-M |
| Mains- T System | 376-T | 229,805 | DIST | BALANPT | NC-PEAK-T | NC-PEAK-T | NC-PEAK-T |
| Mains - Deep Well Ground Bed | 376.1 | 595,229 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - General | 378 | 1,215,445 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - City Gate | 379 | 4,886 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Services | 380 | 10,816,228 | DIST | BALANPT | CUST-MWE | CUST-MWE | SERVICEINVEST |
| Meters & House Regulator | 381 | 5,905,983 | ONSITE | BALANPT | METERINVEST | METERINVEST | METERINVEST |
| Meter & House Regulator Install. | 382 | 2,096,243 | ONSITE | BALANPT | METERINVEST | METERINVEST | METERINVEST |
| House Regulators | 383 | 3,396,869 | ONSITE | BALANPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| House Regulator Install. | 384 | 0 | ONSITE | BALANPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Subtotal - Plant Accounts 383-384 | 383-384 | 3,396,869 | | | | | |
| Indust. Meas. & Reg. Station Equipment | 385 | 124,083 | ONSITE | BALANPT | CUST-LGE | CUST-LGE | CUST-LGE |
| Other Property on Customers Premise | 386 | 5,044 | ONSITE | BALANPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Equipment | 387 | 7,059 | DISTPT | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - DISTRIBUTION PLANT | 374-387 | 52,428,362 | | | | | |
| Finney County Contributions | 374-387 | (3,508,643) | DISTPT | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - Distribution Net of FC Contributions | 374-387 | 48,919,719 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Distribution Allocation | | | | |
|--|-----------------|--------------------|------------------------------------|-----------------------------|---------------------|---------------------|-----------------------|--|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator | |
| I. GAS PLANT IN SERVICE | | | | | | | | |
| A. INTANGIBLE PLANT | | | | | | | | |
| Organization | 301.1 | 1,915 | PSTD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C | |
| Franchise and Consents | 302 | 0 | PSTD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C | |
| Miscellaneous Intangible Plant | 303 | 0 | PSTD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C | |
| Subtotal - INTANGIBLE PLANT | 301-303 | 1,915 | | | | | | |
| B. PRODUCTION PLANT | | | | | | | | |
| Land and Land Rights | 304 | 0 | PROD | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE | |
| Unsuccessful Exploration & Development | 338 | 0 | PROD | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE | |
| Subtotal - Plant Accounts 305, 311 | 305-317 | 0 | | | | | | |
| Other Equipment | 320 | 0 | PROD | DEMAND | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE | |
| Subtotal - PRODUCTION PLANT | 304-338 | 0 | | | | | | |
| C. NATURAL GAS STORAGE PLANT & PROD PLANT | | | | | | | | |
| Land and Land Rights | 360 | 0 | BALAN | DISTPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE | |
| Purification Equipment | 363 | 0 | BALAN | DISTPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE | |
| Subtotal - Plant Accounts 361-363 | 361-363 | 0 | | | | | | |
| Subtotal - STORAGE PLANT | 360-363 | 0 | | | | | | |
| D. TRANSMISSION PLANT | | | | | | | | |
| Land, Land Rights and Structures | 365.1 | 6,441 | DIST | DISTPT | NC-PEAK-MWE-NSC | NC-PEAK-MWE | CUST-MWE-NFC | |
| Structures & Improvements | 366 | 13,730 | DIST | DISTPT | NC-PEAK-MWE-NSC | NC-PEAK-MWE | CUST-MWE-NFC | |
| Mains | 367 | 759,340 | DIST | DEMAND | MAINS-D-NSC | NC-PEAK-MWE | CUST-MWE | |
| Measuring & Reg. Station Equipment | 369 | 284,979 | DIST | DEMAND | NC-PEAK-MWE-NSC | NC-PEAK-MWE | MAINS-C | |
| Other Equipment | 371 | 0 | TRANS | DISTPT | NC-PEAK-MWE-NSC | NC-PEAK-MWE | CUST-MWE | |
| Subtotal - TRANSMISSION PLANT | 365-371 | 1,064,490 | | | | | | |
| E. DISTRIBUTION PLANT | | | | | | | | |
| Land and Land Rights | 374 | 564,842 | DIST | DEMAND | DISTPT-D-NSC | DISTPT-E | DISTPT-C | |
| Structures and Improvements | 375 | 412,941 | DIST | DEMAND | DISTPT-D-NSC | DISTPT-E | DISTPT-C | |
| Mains- K System | 376-K | 21,062,125 | DIST | MINSYS | NC-PEAK-K-NSC | NC-PEAK-K | CUST-K-NFC | |
| Mains- M System | 376-M | 5,991,580 | DIST | MINSYS | NC-PEAK-M | NC-PEAK-M | CUST-M | |
| Mains- T System | 376-T | 229,805 | DIST | MINSYS | NC-PEAK-T | NC-PEAK-T | CUST-T | |
| Mains - Deep Well Ground Bed | 376.1 | 595,229 | DIST | MINSYS | MAINS-D-NSC | NC-PEAK-MWE | CUST-MWE-NFC | |
| Meas. & Reg. Stat. Equip. - General | 378 | 1,215,445 | DIST | DEMAND | THRU-MWE-NSC | NC-PEAK-MWE | CUST-MWE | |
| Meas. & Reg. Stat. Equip. - City Gate Services | 379 | 4,886 | DIST | DEMAND | THRU-MWE-NSC | NC-PEAK-MWE | CUST-MWE | |
| Meters & House Regulator | 380 | 10,816,228 | DIST | CUST | CUST-MWE | CUST-MWE | SERVICEINVEST-NFC | |
| Meter & House Regulator Install. | 381 | 5,905,983 | ONSITE | CUST | METERINVEST | METERINVEST | METERINVEST | |
| House Regulators | 382 | 2,096,243 | ONSITE | CUST | METERINVEST | METERINVEST | METERINVEST | |
| House Regulator Install. | 383 | 3,396,869 | ONSITE | CUST | SMALL-CUST | SMALL-CUST | SMALL-CUST | |
| Subtotal - Plant Accounts 383-384 | 383-384 | 3,396,869 | | | | | | |
| Indust. Meas. & Reg. Station Equipment | 385 | 124,083 | ONSITE | DEMAND | CUST-LGE | CUST-LGE | CUST-LGE | |
| Other Property on Customers Premise | 386 | 5,044 | ONSITE | CUST | CUST-MWE | CUST-MWE | CUST-MWE | |
| Other Equipment | 387 | 7,059 | DISTPT | DISTPT | DISTPT-D-NSC | DISTPT-E | DISTPT-C-NFC | |
| Subtotal - DISTRIBUTION PLANT | 374-387 | 52,420,362 | | | | | | |
| Finney County Contributions | 374-387 | (3,508,643) | DISTPT | DIST-DIST-GROSS | DISTPT-D | DISTPT-E | DISTPT-C | |
| Subtotal - Distribution Net of FC Contributions | 374-387 | 48,911,719 | | | | | | |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Onsite Allocation | | | |
|--|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. GAS PLANT IN SERVICE | | | | | | | |
| A. INTANGIBLE PLANT | | | | | | | |
| Organization | 301.1 | 1,915 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Franchise and Consents | 302 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Miscellaneous Intangible Plant | 303 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Subtotal - INTANGIBLE PLANT | 301-303 | 1,915 | | | | | |
| B. PRODUCTION PLANT | | | | | | | |
| Land and Land Rights | 304 | 0 | PRODPT | CUST | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Unsuccessful Exploration & Development | 338 | 0 | PROD | CUST | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 305, 311 | 305-311 | 0 | | CUST | | | |
| Other Equipment | 320 | 0 | PRODPT | CUST | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - PRODUCTION PLANT | 304-338 | 0 | | | | | |
| C. NATURAL GAS STORAGE PLANT & PROD PLANT | | | | | | | |
| Land and Land Rights | 360 | 0 | BALANPT | ONSITEPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Purification Equipment | 363 | 0 | BALANPT | ONSITEPT | SLS-NC-PEAK | SLS-NC-PEAK | CUST-MWE |
| Subtotal - Plant Accounts 361-363 | 361-363 | 0 | | ONSITEPT | | | |
| Subtotal - STORAGE PLANT | 360-363 | 0 | | | | | |
| D. TRANSMISSION PLANT | | | | | | | |
| Land, Land Rights and Structures | 365.1 | 6,441 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Structures & Improvements | 366 | 13,730 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Mains | 367 | 759,340 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Measuring & Reg. Station Equipment | 369 | 284,979 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Other Equipment | 371 | 0 | TRANSPT | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Subtotal - TRANSMISSION PLANT | 365-371 | 1,064,490 | | | | | |
| E. DISTRIBUTION PLANT | | | | | | | |
| Land and Land Rights | 374 | 564,842 | DIST | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Structures and Improvements | 375 | 412,941 | DIST | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Mains- K System | 376-K | 21,062,125 | DIST | CUST | NC-PEAK-K | NC-PEAK-K | CUST-K |
| Mains- M System | 376-M | 5,991,580 | DIST | CUST | NC-PEAK-M | NC-PEAK-M | CUST-M |
| Mains- T System | 376-T | 229,805 | DIST | CUST | NC-PEAK-T | NC-PEAK-T | NC-PEAK-T |
| Mains - Deep Well Ground Bed | 376.1 | 595,229 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - General | 378 | 1,215,445 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meas. & Reg. Stat. Equip. - City Gate Services | 379 | 4,886 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | CUST-MWE |
| Meters & House Regulator | 381 | 10,816,228 | DIST | CUST | CUST-MWE | CUST-MWE | SERVICEINVEST |
| Meters & House Regulator Install. | 382 | 5,905,983 | ONSITE | CUST | METERINVEST | METERINVEST | METERINVEST-NFC |
| Meter & House Regulator Install. | 382 | 2,096,243 | ONSITE | CUST | METERINVEST | METERINVEST | METERINVEST-NFC |
| House Regulators | 383 | 3,396,869 | ONSITE | CUST | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| House Regulator Install. | 384 | 0 | ONSITE | CUST | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Subtotal - Plant Accounts 383-384 | 383-384 | 3,396,869 | | | | | |
| Indust. Meas. & Reg. Station Equipment | 385 | 124,083 | ONSITE | CUST | CUST-LGE | CUST-LGE | CUST-LGE-NFC |
| Other Property on Customers Premise | 386 | 5,044 | ONSITE | CUST | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Equipment | 387 | 7,059 | DISTPT | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Subtotal - DISTRIBUTION PLANT | 374-387 | 52,428,362 | | | | | |
| Finney County Contributions | 374-387 | (3,508,643) | DISTPT | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Subtotal - Distribution Net of FC Contributions | 374-387 | 48,919,719 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Production Allocation | | | |
|--|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| F. GENERAL PLANT | | | | | | | |
| Land and Land Rights | 389 | 16,060 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Structures and Improvements | 390 | 277,646 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Office Furniture and Equipment | 391 | 338,175 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Transportation Equipment | 392 | 2,091,519 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Stores Equipment | 393 | 7,197 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Tools, Shop and Garage Equipment | 394 | 1,657,146 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Laboratory Equipment | 395 | 272,876 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Power Operated Equipment | 396 | 864,858 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Communication Equipment | 397 | 36,566 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Miscellaneous Plant | 398 | 8,517 | PSTDP | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Subtotal - Plant Accounts 393-398 | 393-398 | 5,570,560 | | | | | |
| Other Tangible Plant | 399 | 0 | PSTDP | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Subtotal - GENERAL PLANT | 389-399 | 6,570,560 | | | | | |
| TOTAL PLANT IN SERVICE | | 55,556,684 | | | | | |
| | | 27,283,510 | | | | | |
| G. ADDITIONS TO UTILITY PLANT | | | | | | | |
| | | 18,818,454 | | | | | |
| Common Plant- Land & Land Rights | 118.89 | 105,615 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Common Pit-Owned Struct & Impv | 118.9 | 779,438 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Common Plant- Computers | 118.91 | 1,369,160 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Common Plant- Commun Equipment | 118.97 | 4,817 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal- Additions to Utility Plant | 105 | 2,259,030 | | | | | |
| TOTAL UTILITY PLANT | | 57,815,714 | | | | | |
| II. DEPRECIATION RESERVE | | | | | | | |
| Unallocated | 108 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Intangible Plant | 108.1 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Transmission Plant | 108.5 | 925,642 | TRANSPXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Distribution Plant | 108.6 | 19,118,950 | DISTPXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| General Plant | 108.7 | 2,508,885 | GENPTXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Other Retirement Overhead-Gas | 108.8 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Transport Equipment | 108.9 | 0 | GENPTXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - DEPRECIATION RESERVE | 108 | 22,553,477 | | | | | |
| Common Plant | 108.9 | 1,246,065 | GENPTXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Total-DEP. RESERVE (PLANT IN SERVICE) | 108 | 23,799,542 | | | | | |
| Retirement Work in Progress | | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| TOTAL - DEPRECIATION RESERVE | 108 | 23,799,542 | | | | | |
| III. OTHER RATE BASE ITEMS | | | | | | | |
| Completed Const- Not Classified | 106 | 35,007 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| District Regulator Station Upg | 107.2 | 306,460 | DIST | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Accum Amort/Depl Gas | 111.1 | 0 | GASCOST | PRODGAS | SLS-MWE | SLS-MWE | SLS-MWE |
| Acquisition Costs- Twin Counties Gas | 114 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Long Term Notes Rec | 124 | 0 | PSTDP | PRODPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Notes Rec- Other | 141 | 1,578,731 | PSTDP | PRODPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Accts Rec- Line Extensions | 142.1 | 0 | DIST | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Plant Materials & Supplies | 154.1 | 0 | PSTDP | ENERGY | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Resale Merch Inventory- Gas | 155 | 0 | GASCOST | ENERGY | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Stored Underground-K Sys | 164.3 | 0 | PROD | ENERGY | SLS-K | SLS-K | SLS-K |
| Prepaid gas | 165 | 0 | PROD | ENERGY | SLS-MWE | SLS-MWE | SLS-MWE |
| Unrecovered PGA | 191 | 0 | PROD | ENERGY | SLS-MWE | SLS-MWE | SLS-MWE |
| Other Def Credits-Cap Release | 253.1 | 0 | PROD | DEMAND | SLS-DESIGN | SLS-DESIGN | SLS-DESIGN |
| Othr Def Cr-Cap Release -K Sys | 253.3 | 0 | PROD | DEMAND | SLS-DESIGN-K | SLS-DESIGN-K | SLS-DESIGN-K |
| Subtotal-Miscellaneous Rate Base | 118.1-253 | 1,920,198 | | | | | |
| Contributions in Aid of Construction | 252 | 0 | DIST | PRODPT | SERVICEINVEST | SERVICEINVEST | SERVICEINVEST |
| Deferred Income Taxes | 281 | 0 | TPISXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Contingency Reserve Balance | 254 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Total - OTHER RATE BASE ITEMS | | 1,920,198 | | | | | |
| IV. TOTAL RATE BASE (Excl. Working Capital) | | | | | | | |
| | | 35,936,370 | | | | | |
| Working Capital- WC Report | | 5,343,327 | WORKCAP | PRODWCAP | PRODWCAP-D | PRODWCAP-E | PRODWCAP-C |
| V. TOTAL RATE BASE | | | | | | | |
| | | 41,279,697 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Transmission Allocation | | | |
|--|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| F. GENERAL PLANT | | | | | | | |
| Land and Land Rights | 389 | 16,060 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Structures and Improvements | 390 | 277,646 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Office Furniture and Equipment | 391 | 339,175 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Transportation Equipment | 392 | 2,091,519 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Stores Equipment | 393 | 7,197 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Tools, Shop and Garage Equipment | 394 | 1,657,146 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Laboratory Equipment | 395 | 272,876 | LABOR | TRANLABOR | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Power Operated Equipment | 396 | 864,858 | LABOR | TRANLABOR | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Communication Equipment | 397 | 36,566 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Miscellaneous Plant | 398 | 8,517 | PSTDP | TRANLABOR | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Subtotal - Plant Accounts 393-398 | 393-398 | 5,570,560 | | | | | |
| Other Tangible Plant | 399 | 0 | PSTDP | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Subtotal - GENERAL PLANT | 389-399 | 5,570,560 | | | | | |
| TOTAL PLANT IN SERVICE | | 55,556,684 | | | | | |
| | | 27,283,510 | | | | | |
| G. ADDITIONS TO UTILITY PLANT | | | | | | | |
| | | 18,818,454 | | | | | |
| Common Plant- Land & Land Rights | 118.99 | 105,615 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Common Pit-Owned Struct & Impv | 118.9 | 779,438 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Common Plant- Computers | 118.91 | 1,369,160 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Common Plant- Commun Equipment | 118.97 | 4,817 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal- Additions to Utility Plant | 105 | 2,259,030 | | | | | |
| TOTAL UTILITY PLANT | | 57,815,714 | | | | | |
| II. DEPRECIATION RESERVE | | | | | | | |
| Unallocated | 108 | 0 | PSTDP | DEMAND | TRANPT-D | TRANPT-E | TRANPT-C |
| Intangible Plant | 108.1 | 0 | PSTDP | DEMAND | TRANPT-D | TRANPT-E | TRANPT-C |
| Transmission Plant | 108.5 | 925,642 | TRANSPXL | DEMAND | TRANPT-D | TRANPT-E | TRANPT-C |
| Distribution Plant | 108.6 | 19,118,950 | DISTPXL | DEMAND | TRANPT-D | TRANPT-E | TRANPT-C |
| General Plant | 108.7 | 2,508,885 | GENPTXL | DEMAND | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Other Retirement Overhead-Gas | 108.8 | 0 | PSTDP | DEMAND | TRANPT-D | TRANPT-E | TRANPT-C |
| Transport Equipment | 108.9 | 0 | GENPTXL | DEMAND | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Subtotal - DEPRECIATION RESERVE | 108 | 22,553,477 | | | | | |
| Common Plant | 108.9 | 1,246,065 | GENPTXL | DEMAND | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Total-DEP. RESERVE (PLANT IN SERVICE) | 108 | 23,799,542 | | | | | |
| Retirement Work in Progress | | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| TOTAL - DEPRECIATION RESERVE | 108 | 23,799,542 | | | | | |
| III. OTHER RATE BASE ITEMS | | | | | | | |
| Completed Const- Not Classified | 106 | 35,007 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| District Regulator Station Upg | 107.2 | 306,460 | DIST | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Accum Amort/Depl Gas | 111.1 | 0 | GASCOST | TRANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Acquisition Costs- Twin Counties Gas | 114 | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Long Term Notes Rec | 124 | 0 | PSTDP | TRANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Notes Rec- Other | 141 | 1,578,731 | PSTDP | TRANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Accts Rec- Line Extensions | 142.1 | 0 | DIST | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Plant Materials & Supplies | 154.1 | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Resale Merch Inventory- Gas | 155 | 0 | GASCOST | TRANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Stored Underground-K Sys | 164.3 | 0 | PROD | TRANPT | SLS-K | SLS-K | SLS-K |
| Prepaid gas | 165 | 0 | PROD | TRANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Unrecovered PGA | 191 | 0 | PROD | TRANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Other Def Credits-Cap Release | 253.1 | 0 | PROD | TRANPT | SLS-DESIGN | SLS-DESIGN | SLS-DESIGN |
| Othr Def Cr-Cap Release -K Sys | 253.3 | 0 | PROD | TRANPT | SLS-DESIGN-K | SLS-DESIGN-K | SLS-DESIGN-K |
| Subtotal-Miscellaneous Rate Base | 118.1-253 | 1,920,198 | | | | | |
| Contributions in Aid of Construction | 252 | 0 | DIST | TRANPT | SERVICEINVEST | SERVICEINVEST | SERVICEINVEST |
| Deferred Income Taxes | 281 | 0 | TPISXL | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Contingency Reserve Balance | 254 | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Total - OTHER RATE BASE ITEMS | | 1,920,198 | | | | | |
| IV. TOTAL RATE BASE (Excl. Working Capital) | | | | | | | |
| | | 35,936,370 | | | | | |
| Working Capital- WC Report | | 5,343,327 | WORKCAP | TRANWCAP | TRANWCAP-D | TRANWCAP-E | TRANWCAP-C |
| V. TOTAL RATE BASE | | | | | | | |
| | | 41,279,697 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Balancing Allocation | | | |
|--|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| F. GENERAL PLANT | | | | | | | |
| Land and Land Rights | 389 | 16,060 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Structures and Improvements | 390 | 277,646 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Office Furniture and Equipment | 391 | 338,175 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Transportation Equipment | 392 | 2,091,519 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Stores Equipment | 393 | 7,197 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Tools, Shop and Garage Equipment | 394 | 1,657,146 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Laboratory Equipment | 395 | 272,876 | LABOR | BALANLABOR | BALANLABOR-D | BALANPT-E | BALANPT-C |
| Power Operated Equipment | 396 | 864,858 | LABOR | BALANLABOR | BALANLABOR-D | BALANPT-E | BALANPT-C |
| Communication Equipment | 397 | 36,566 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Miscellaneous Plant | 398 | 8,517 | PSTDP | BALANLABOR | BALANLABOR-D | BALANPT-E | BALANPT-C |
| Subtotal - Plant Accounts 393-398 | 393-398 | 5,570,560 | | | | | |
| Other Tangible Plant | 399 | 0 | PSTDP | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Subtotal - GENERAL PLANT | 389-399 | 5,570,560 | | | | | |
| TOTAL PLANT IN SERVICE | | 55,556,684 | | | | | |
| | | 27,283,510 | | | | | |
| G. ADDITIONS TO UTILITY PLANT | | | | | | | |
| | | 18,818,454 | | | | | |
| Common Plant- Land & Land Rights | 118.89 | 105,615 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Common Pt-Owned Struct & Impv | 118.9 | 779,438 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Common Plant- Computers | 118.91 | 1,369,160 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Common Plant- Commun Equipment | 118.97 | 4,817 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal- Additions to Utility Plant | 105 | 2,259,030 | | | | | |
| TOTAL UTILITY PLANT | | 57,815,714 | | | | | |
| II. DEPRECIATION RESERVE | | | | | | | |
| Unallocated | 108 | 0 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Intangible Plant | 108.1 | 0 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Transmission Plant | 108.5 | 925,642 | TRANSPXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Distribution Plant | 108.6 | 19,118,950 | DISTPXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| General Plant | 108.7 | 2,508,885 | GENPTXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Other Retirement Overhead-Gas | 108.8 | 0 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Transport Equipment | 108.9 | 0 | GENPTXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - DEPRECIATION RESERVE | 108 | 22,553,477 | | | | | |
| Common Plant | 108.9 | 1,246,065 | GENPTXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Total-DEP. RESERVE (PLANT IN SERVICE) | 108 | 23,799,542 | | | | | |
| Retirement Work in Progress | | 0 | PSTDP | BALANPXL | BALANPT-D | BALANPT-E | BALANPT-C |
| TOTAL - DEPRECIATION RESERVE | 108 | 23,799,542 | | | | | |
| III. OTHER RATE BASE ITEMS | | | | | | | |
| Completed Const- Not Classified | 106 | 35,007 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| District Regulator Station Upg | 107.2 | 306,460 | DIST | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Accum Amort/Dept Gas | 111.1 | 0 | GASCOST | BALANGAS | SLS-MWE | SLS-MWE | SLS-MWE |
| Acquisition Costs- Twin Counties Gas | 114 | 0 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Long Term Notes Rec | 124 | 0 | PSTDP | BALANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Notes Rec- Other | 141 | 1,578,731 | PSTDP | BALANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Accts Rec- Line Extensions | 142.1 | 0 | DIST | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Plant Materials & Supplies | 154.1 | 0 | PSTDP | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Resale Merch Inventory- Gas | 155 | 0 | GASCOST | BALANGAS | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Stored Underground-K Sys | 164.3 | 0 | PROD | BALANGAS | SLS-K | SLS-K | SLS-K |
| Prepaid gas | 165 | 0 | PROD | BALANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Unrecovered PGA | 191 | 0 | PROD | ENERGY | SLS-MWE | SLS-MWE | SLS-MWE |
| Other Def Credits-Cap Release | 253.1 | 0 | PROD | BALANPT | SLS-DESIGN | SLS-DESIGN | SLS-DESIGN |
| Othr Def Cr-Cap Release -K Sys | 253.3 | 0 | PROD | BALANPT | SLS-DESIGN-K | SLS-DESIGN-K | SLS-DESIGN-K |
| Subtotal-Miscellaneous Rate Base | 118.1-253 | 1,920,198 | | | | | |
| Contributions in Aid of Construction | 252 | 0 | DIST | BALANPT | SERVICEINVEST | SERVICEINVEST | SERVICEINVEST |
| Deferred Income Taxes | 281 | 0 | TPISXL | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| Contingency Reserve Balance | 254 | 0 | PSTDP | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| Total - OTHER RATE BASE ITEMS | | 1,920,198 | | | | | |
| IV. TOTAL RATE BASE (Excl. Working Capital) | | | | | | | |
| | | 35,936,370 | | | | | |
| Working Capital- WC Report | | 5,343,327 | WORKCAP | BALANWCAP | BALANWCAP-D | BALANWCAP-E | BALANWCAP-C |
| V. TOTAL RATE BASE | | | | | | | |
| | | 41,279,697 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Distribution Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| F. GENERAL PLANT | | | | | | | |
| Land and Land Rights | 389 | 16,060 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Structures and Improvements | 390 | 277,646 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Office Furniture and Equipment | 391 | 338,175 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Transportation Equipment | 392 | 2,091,519 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Stores Equipment | 393 | 7,197 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Tools, Shop and Garage Equipment | 394 | 1,657,146 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Laboratory Equipment | 395 | 272,876 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Power Operated Equipment | 396 | 864,858 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Communication Equipment | 397 | 36,566 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Miscellaneous Plant | 398 | 8,517 | PSTDP | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Subtotal - Plant Accounts 393-398 | 393-398 | 5,570,560 | | | | | |
| Other Tangible Plant | 399 | 0 | PSTDP | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Subtotal - GENERAL PLANT | 389-399 | 5,570,560 | | | | | |
| TOTAL PLANT IN SERVICE | | 55,556,684 | | | | | |
| | | 27,283,510 | | | | | |
| G. ADDITIONS TO UTILITY PLANT | | 18,818,454 | | | | | |
| Common Plant- Land & Land Rights | 118.89 | 105,615 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Common Pitt-Owned Struct & Impv | 118.9 | 779,438 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Common Plant- Computers | 118.91 | 1,369,160 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Common Plant- Commun Equipment | 118.97 | 4,817 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal- Additions to Utility Plant | 105 | 2,259,030 | | | | | |
| TOTAL UTILITY PLANT | | 57,815,714 | | | | | |
| II. DEPRECIATION RESERVE | | | | | | | |
| Unallocated | 108 | 0 | PSTDP | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Intangible Plant | 108.1 | 0 | PSTDP | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Transmission Plant | 108.5 | 925,642 | TRANSPXL | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Distribution Plant | 108.6 | 19,118,950 | DISTPXL | DISTPT | DISTPTXL-DEM-NSC | DISTPT-E | DISTPT-C |
| General Plant | 108.7 | 2,508,885 | GENPTXL | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Other Retirement Overhead-Gas | 108.8 | 0 | PSTDP | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Transport Equipment | 108.9 | 0 | GENPTXL | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Subtotal - DEPRECIATION RESERVE | 108 | 22,553,477 | | | | | |
| Common Plant | 108.9 | 1,246,065 | GENPTXL | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Total-DEP. RESERVE (PLANT IN SERVICE) | 108 | 23,799,542 | | | | | |
| Retirement Work in Progress | | 0 | PSTDP | DISTPXL | DISTPT-D | DISTPT-E | DISTPT-C |
| TOTAL - DEPRECIATION RESERVE | 108 | 23,799,542 | | | | | |
| III. OTHER RATE BASE ITEMS | | | | | | | |
| Completed Const- Not Classified | 106 | 35,007 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| District Regulator Station Upg | 107.2 | 306,460 | DIST | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Accum Amort/Depl Gas | 111.1 | 0 | GASCOST | DISTPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Acquisition Costs- Twin Counties Gas | 114 | 0 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Long Term Notes Rec | 124 | 0 | PSTDP | DISTPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Notes Rec- Other | 141 | 1,578,731 | PSTDP | DISTPT | DISTPT-D | SLS-MWE | SLS-MWE |
| Accts Rec- Line Extensions | 142.1 | 0 | DIST | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Plant Materials & Supplies | 154.1 | 0 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Resale Merch inventory- Gas | 155 | 0 | GASCOST | DISTPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Stored Underground-K Sys | 164.3 | 0 | PROD | DISTPT | SLS-K | SLS-K | SLS-K |
| Prepaid gas | 165 | 0 | PROD | DISTPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Unrecovered PGA | 191 | 0 | PROD | DISTPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Other Def Credits-Cap Release | 253.1 | 0 | PROD | DISTPT | SLS-DESIGN | SLS-DESIGN | SLS-DESIGN |
| Othr Def Cr-Cap Release -K Sys | 253.3 | 0 | PROD | DISTPT | SLS-DESIGN-K | SLS-DESIGN-K | SLS-DESIGN-K |
| Subtotal-Miscellaneous Rate Base | 118.1-253 | 1,920,198 | | | | | |
| Contributions in Aid of Construction | 252 | 0 | DIST | DISTPT | SERVICEINVEST | SERVICEINVEST | SERVICEINVEST |
| Deferred Income Taxes | 281 | 0 | TPISXL | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Contingency Reserve Balance | 254 | 0 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Total - OTHER RATE BASE ITEMS | | 1,920,198 | | | | | |
| IV. TOTAL RATE BASE (Excl. Working Capital) | | 35,936,370 | | | | | |
| Working Capital- WC Report | | 5,343,327 | WORKCAP | DISTWCAP | DISTWCAP-D | DISTWCAP-E | DISTWCAP-C |
| V. TOTAL RATE BASE | | 41,279,697 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Onsite Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| F. GENERAL PLANT | | | | | | | |
| Land and Land Rights | 389 | 16,060 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Structures and Improvements | 390 | 277,646 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Office Furniture and Equipment | 391 | 338,175 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Transportation Equipment | 392 | 2,091,519 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Stores Equipment | 393 | 7,197 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Tools, Shop and Garage Equipment | 394 | 1,657,146 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Laboratory Equipment | 395 | 272,876 | LABOR | CUST | ONSITEPT-D | ONSITEPT-E | ONSITELABOR-C |
| Power Operated Equipment | 396 | 864,858 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Communication Equipment | 397 | 36,566 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Miscellaneous Plant | 398 | 8,517 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITELABOR-C |
| Subtotal - Plant Accounts 393-398 | 393-398 | 5,570,560 | | | | | |
| Other Tangible Plant | 399 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITELABOR-E | ONSITELABOR-C |
| Subtotal - GENERAL PLANT | 389-399 | 5,570,560 | | | | | |
| TOTAL PLANT IN SERVICE | | 55,556,684 | | | | | |
| | | 27,283,510 | | | | | |
| G. ADDITIONS TO UTILITY PLANT | | 18,818,454 | | | | | |
| Common Plant- Land & Land Rights | 118.89 | 105,615 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITELABOR-C |
| Common Plt-Owned Struct & Impv | 118.9 | 779,438 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITELABOR-C |
| Common Plant- Computers | 118.91 | 1,369,160 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITELABOR-C |
| Common Plant- Commun Equipment | 118.97 | 4,817 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITELABOR-C |
| Subtotal- Additions to Utility Plant | 105 | 2,259,030 | | | | | |
| TOTAL UTILITY PLANT | | 57,815,714 | | | | | |
| II. DEPRECIATION RESERVE | | | | | | | |
| Unallocated | 108 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Intangible Plant | 108.1 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Transmission Plant | 108.5 | 925,642 | TRANSPXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Distribution Plant | 108.6 | 19,118,950 | DISTPXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| General Plant | 108.7 | 2,508,885 | GENPTXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITE-GENPLT-C |
| Other Retirement Overhead-Gas | 108.8 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Transport Equipment | 108.9 | 0 | GENPTXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Subtotal - DEPRECIATION RESERVE | 108 | 22,553,477 | | | | | |
| Common Plant | 108.9 | 1,246,065 | GENPTXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Total-DEP. RESERVE (PLANT IN SERVICE) | 108 | 23,799,542 | | | | | |
| Retirement Work in Progress | | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| TOTAL - DEPRECIATION RESERVE | | 108 | 23,799,542 | | | | |
| III. OTHER RATE BASE ITEMS | | | | | | | |
| Completed Const- Not Classified | 106 | 35,007 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| District Regulator Station Upg | 107.2 | 306,460 | DIST | CUST | ONSITEPT-D | ONSITEPT-E | CUST-MWE |
| Accum Amort/Depl Gas | 111.1 | 0 | GASCOST | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Acquisition Costs- Twin Counties Gas | 114 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Long Term Notes Rec | 124 | 0 | PSTDP | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Notes Rec- Other | 141 | 1,578,731 | PSTDP | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Accts Rec- Line Extensions | 142.1 | 0 | DIST | CUST | ONSITEPT-D | ONSITEPT-E | CUST-MWE |
| Plant Materials & Supplies | 154.1 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Resale Merch Inventory- Gas | 155 | 0 | GASCOST | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Stored Underground-K Sys | 164.3 | 0 | PROD | CUST | SLS-K | SLS-K | SLS-K |
| Prepaid gas | 165 | 0 | PROD | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Unrecovered PGA | 191 | 0 | PROD | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Other Def Credits-Cap Release | 253.1 | 0 | PROD | CUST | SLS-DESIGN | SLS-DESIGN | SLS-DESIGN |
| Othr Def Cr-Cap Release -K Sys | 253.3 | 0 | PROD | CUST | SLS-DESIGN-K | SLS-DESIGN-K | SLS-DESIGN-K |
| Subtotal-Miscellaneous Rate Base | 118.1-253 | 1,920,198 | | | | | |
| Contributions in Aid of Construction | 252 | 0 | DIST | CUST | SERVICEINVEST | SERVICEINVEST | SERVICEINVEST |
| Deferred Income Taxes | 281 | 0 | TPISXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Contingency Reserve Balance | 254 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Total - OTHER RATE BASE ITEMS | | 1,920,198 | | | | | |
| IV. TOTAL RATE BASE (Excl. Working Capital) | | 35,936,370 | | | | | |
| Working Capital- WC Report | | 5,343,327 | WORKCAP | CUST | ONSITEWCAP-D | ONSITEWCAP-E | ONSITEWCAP-C |
| V. TOTAL RATE BASE | | 41,279,697 | | | | | |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Production Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. OPERATION & MAINTENANCE EXPENSE | | | | | | | |
| A. PRODUCTION EXPENSES | | | | | | | |
| 1. Manufactured Gas Production | | | | | | | |
| Operations Supervision & Engineering | 710 | 0 | PROD | PRODLABOR | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Oil Gas Generating Expenses | 716 | 0 | PROD | ENERGY | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - O&M Accounts | 710-716 | 0 | | | | | |
| Liquefied Petroleum Gas Expenses | 717 | 0 | PROD | ENERGY | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Maint Supervision & Engineering | 740 | 0 | PROD | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Maint. of Structure & Improvements | 741 | 0 | PROD | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Gas Wells Expenses | 752 | 0 | PROD | ENERGY | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - Maintenance Accounts | 740-742 | 0 | | | | | |
| Subtotal - Manufactured Gas Production | 710-752 | 0 | | | | 0 | 0 |
| 2. Other Gas Supply Expenses | | | | | | | |
| Natural Gas Cost- M | 803 | 11,482,076 | GASCOST-M | ENERGY | CAPGASCOSTS-M | TOTGASCOSTS-M | PRODGAS-C |
| Natural Gas Cost- Twin Counties | 803.1 | 351,474 | GASCOST-T | ENERGY | CAPGASCOSTS-T | TOTGASCOSTS-T | PRODGAS-C |
| Natural Gas Cost- K Sys | 803.3 | 25,451,342 | GASCOST-K | ENERGY | CAPGASCOSTS-K | TOTGASCOSTS-K | PRODGAS-D-K |
| Unbilled Wholesale Gas | 804 | 0 | GASCOST | PRODGAS | PRODGAS-D | PRODGAS-E | PRODGAS-D |
| Recover Wholesale Demand Chge | 805.1 | 0 | GASCOST | PRODGAS | PRODGAS-D | PRODGAS-E | PRODGAS-D |
| Retail Comm Purch/ Sched | 807.5 | 130,134 | GASCOST | PRODGAS | PRODGAS-D-K | PRODGAS-E | THRU-MWE |
| K- Gas From (To) Storage | 808.1 | 0 | GASCOST-K | PRODGAS-K | PRODGAS-D-K | TOTGASCOSTS-K | PRODGAS-D-K |
| M- Gas From (To) Storage | 808.2 | 0 | GASCOST-M | PRODGAS-M | PRODGAS-D-M | TOTGASCOSTS-M | PRODGAS-C |
| Gas Injections (Credit) | 809 | 0 | PROD | PRODGAS | PRODGAS-D | SLS-MWE | SLS-MWE |
| Gas Used for Other Util Opers | 812 | (34,974) | PROD | PRODGAS | PRODGAS-D | SLS-MWE | SLS-MWE |
| Subtotal - PRODUCTION EXPENSES | 710-813 | 37,380,052 | | | | | 0 |
| B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSE | | | | | | | |
| Operation Supervision & Engineering | 840 | 0 | BALAN | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Operation Labor & Expenses | 841 | 0 | BALAN | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - O&M Accounts | 840-841 | 0 | | | | | |
| Wells Expense | 816 | 0 | BALAN | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Storage Wells Royalties | 825 | 0 | BALAN | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Power | 842 | 0 | BALAN | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - O&M Accounts | 816-825 | 0 | | | | | |
| Maint. Supervision & Engineering | 843 | 0 | BALAN | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - Maint. Accounts 843-848 | 843-843 | 0 | | | | | |
| Subtotal - NATURAL GAS STORAGE | 840-843.8 | 0 | | | | | |
| C. TRANSMISSION EXPENSES | | | | | | | |
| Trans Supv Engineering | 850 | 11,045 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Mains Expense- Trans | 856 | 1,783 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Meas & Reg- Trans | 857 | 25,419 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Rents | 860 | 64 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Subtotal - Operation Accounts 856-860 | 850-860 | 38,311 | | | | | |
| Maint. of Mains | 863 | 18,721 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Gas Meters- Trans | 865 | 3,660 | DIST | PRODPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Other Equip | 867 | 40 | DIST | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - TRANSMISSION EXPENSES | 850-867 | 60,731 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Transmission Allocation | | | |
|---|--------------|-------------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| 1. OPERATION & MAINTENANCE EXPENSE | | | | | | | |
| A. PRODUCTION EXPENSES | | | | | | | |
| 1. Manufactured Gas Production | | | | | | | |
| Operations Supervision & Engineering | 710 | 0 | PROD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Oil Gas Generating Expenses | 716 | 0 | PROD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - O&M Accounts | 710-716 | 0 | | | | | |
| Liquefied Petroleum Gas Expenses | 717 | 0 | PROD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Maint Supervision & Engineering | 740 | 0 | PROD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Maint. of Structure & Improvements | 741 | 0 | PROD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Gas Wells Expenses | 752 | 0 | PROD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - Maintenance Accounts | 740-742 | 0 | | | | | |
| Subtotal - Manufactured Gas Production | 710-752 | 0 | | | | | |
| 2. Other Gas Supply Expenses | | | | | | | |
| Natural Gas Cost- M | 803 | 11,482,076 | GASCOST-M | TRANGAS-M | CAPGASCOSTS-M | TRANGAS-E | TRANGAS-C |
| Natural Gas Cost- Twin Counties | 803.1 | 351,474 | GASCOST-T | TRANGAS-T | CAPGASCOSTS-T | TRANGAS-E | TRANGAS-C |
| Natural Gas Cost- K Sys | 803.3 | 25,451,342 | GASCOST-K | TRANGAS-K | CAPGASCOSTS-K | PRODGAS-D-K | PRODGAS-D-K |
| Unbilled Wholesale Gas | 804 | 0 | GASCOST | TRANGAS | TRANGAS-D | PRODGAS-D | PRODGAS-D |
| Recover Wholesale Demand Chge | 805.1 | 0 | GASCOST | TRANGAS | TRANGAS-D | PRODGAS-D | PRODGAS-D |
| Retail Comm Purch/ Sched | 807.5 | 130,134 | GASCOST | TRANGAS | THRU-MWE | PRODGAS-D | THRU-MWE |
| K- Gas From (To) Storage | 808.1 | 0 | GASCOST-K | TRANGAS-K | TRANGAS-D-K | PRODGAS-D-K | PRODGAS-D-K |
| M- Gas From (To) Storage | 808.2 | 0 | GASCOST-M | TRANGAS-M | TRANGAS-D-M | TRANGAS-E | TRANGAS-C |
| Gas Injections (Credit) | 809 | 0 | PROD | TRANGAS | TRANGAS-D | SLS-MWE | SLS-MWE |
| Gas Used for Other Util Opers | 812 | (34,974) | PROD | TRANGAS | TRANGAS-D | SLS-MWE | SLS-MWE |
| Subtotal - PRODUCTION EXPENSES | 710-813 | 37,380,052 | | | 0 | 0 | 0 |
| B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSE | | 37,284,892 | | | | | |
| Operation Supervision & Engineering | 840 | 0 | BALAN | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Operation Labor & Expenses | 841 | 0 | BALAN | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - O&M Accounts | 840-841 | 0 | | | | | |
| Wells Expense | 816 | 0 | BALAN | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Storage Wells Royalties | 825 | 0 | BALAN | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Power | 842 | 0 | BALAN | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - O&M Accounts | 816-825 | 0 | | | | | |
| Maint. Supervision & Engineering | 843 | 0 | BALAN | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - Maint. Accounts 843-848 | 843-843 | 0 | | | | | |
| Subtotal - NATURAL GAS STORAGE | 840-843.8 | 0 | | | | | |
| C. TRANSMISSION EXPENSES | | | | | | | |
| Trans Supv Engineering | 850 | 11,045 | DIST | TRANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Mains Expense- Trans | 856 | 1,783 | DIST | MINSYS | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Meas & Reg- Trans | 857 | 25,419 | DIST | MINSYS | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Rents | 860 | 64 | DIST | TRANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Subtotal - Operation Accounts 856-860 | 850-860 | 38,311 | | | | | |
| Maint. of Mains | 863 | 18,721 | DIST | MINSYS | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Gas Meters- Trans | 865 | 3,660 | DIST | MINSYS | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Other Equip | 867 | 40 | DIST | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - TRANSMISSION EXPENSES | 850-867 | 60,731 | | | | | |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Balancing Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. OPERATION & MAINTENANCE EXPENSE | | | | | | | |
| A. PRODUCTION EXPENSES | | | | | | | |
| 1. Manufactured Gas Production | | | | | | | |
| Operations Supervision & Engineering | 710 | 0 | PROD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Oil Gas Generating Expenses | 716 | 0 | PROD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - O&M Accounts | 710-716 | 0 | | | | | |
| Liquefied Petroleum Gas Expenses | 717 | 0 | PROD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Maint Supervision & Engineering | 740 | 0 | PROD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Maint. of Structure & Improvements | 741 | 0 | PROD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Gas Wells Expenses | 752 | 0 | PROD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - Maintenance Accounts | 740-742 | 0 | | | | | |
| Subtotal - Manufactured Gas Production | 710-752 | 0 | | | | | |
| 2. Other Gas Supply Expenses | | | | | | | |
| Natural Gas Cost- M | 803 | 11,482,076 | GASCOST-M | BALANGAS-M | BALANGAS-D-M | BALANGAS-E | BALANPT-C |
| Natural Gas Cost- Twin Counties | 803.1 | 351,474 | GASCOST-T | BALANGAS-T | BALANGAS-D-T | BALANGAS-E | BALANPT-C |
| Natural Gas Cost- K Sys | 803.3 | 25,451,342 | GASCOST-K | BALANGAS-K | BALANGAS-D-K | PRODGAS-D-K | PRODGAS-D-K |
| Unbilled Wholesale Gas | 804 | 0 | GASCOST | BALANGAS | BALANGAS-D | PRODGAS-D | PRODGAS-D |
| Recover Wholesale Demand Chge | 805.1 | 0 | GASCOST | BALANGAS | BALANGAS-D | PRODGAS-D | PRODGAS-D |
| Retail Comm Purch/ Sched | 807.5 | 130,134 | GASCOST | BALANGAS | BALANGAS-D | PRODGAS-D | PRODGAS-D |
| K- Gas From (To) Storage | 808.1 | 0 | GASCOST-K | BALANGAS-K | BALANGAS-D-K | PRODGAS-D-K | PRODGAS-D-K |
| M- Gas From (To) Storage | 808.2 | 0 | GASCOST-M | BALANGAS-M | BALANGAS-D-M | BALANGAS-E | BALANPT-C |
| Gas Injections (Credit) | 809 | 0 | PROD | BALANGAS | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Used for Other Util Opers | 812 | (34,974) | PROD | BALANGAS | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - PRODUCTION EXPENSES | 710-813 | 37,380,052 | | | | | |
| B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSE | | | | | | | |
| Operation Supervision & Engineering | 840 | 0 | BALAN | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Operation Labor & Expenses | 841 | 0 | BALAN | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - O&M Accounts | 840-841 | 0 | | | | | |
| Wells Expense | 816 | 0 | BALAN | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Storage Wells Royalties | 825 | 0 | BALAN | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Power | 842 | 0 | BALAN | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - O&M Accounts | 816-825 | 0 | | | | | |
| Maint. Supervision & Engineering | 843 | 0 | BALAN | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - Maint. Accounts 843-848 | 843-843 | 0 | | | | | |
| Subtotal - NATURAL GAS STORAGE | 840-843.8 | 0 | | | | | |
| C. TRANSMISSION EXPENSES | | | | | | | |
| Trans Supv Engineering | 850 | 11,045 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Mains Expense- Trans | 856 | 1,783 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Meas & Reg- Trans | 857 | 25,419 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Rents | 860 | 64 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Subtotal - Operation Accounts 856-860 | 850-860 | 38,311 | | | | | |
| Maint. of Mains | 863 | 18,721 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Gas Meters- Trans | 865 | 3,660 | DIST | BALANPT | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Other Equip | 867 | 40 | DIST | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - TRANSMISSION EXPENSES | 850-867 | 60,731 | | | | | |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Distribution Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. OPERATION & MAINTENANCE EXPENSE | | | | | | | |
| A. PRODUCTION EXPENSES | | | | | | | |
| 1. Manufactured Gas Production | | | | | | | |
| Operations Supervision & Engineering | 710 | 0 | PROD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Oil Gas Generating Expenses | 716 | 0 | PROD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - O&M Accounts | 710-716 | 0 | | | | | |
| Liquefied Petroleum Gas Expenses | 717 | 0 | PROD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Maint Supervision & Engineering | 740 | 0 | PROD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Maint. of Structure & Improvements | 741 | 0 | PROD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Gas Wells Expenses | 752 | 0 | PROD | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - Maintenance Accounts | 740-742 | 0 | | | | | |
| Subtotal - Manufactured Gas Production | 710-752 | 0 | | | | | |
| 2. Other Gas Supply Expenses | | | | | | | |
| Natural Gas Cost- M | 803 | 11,482,076 | GASCOST-M | TBD | DISTGAS-D | DISTGAS-E | DISTPT-C |
| Natural Gas Cost- Twin Counties | 803.1 | 351,474 | GASCOST-T | TBD | DISTGAS-D | DISTGAS-E | DISTPT-C |
| Natural Gas Cost- K Sys | 803.3 | 25,451,342 | GASCOST-K | TBD | PRODGAS-D-K | PRODGAS-D-K | PRODGAS-D-K |
| Unbilled Wholesale Gas | 804 | 0 | GASCOST | TBD | PRODGAS-D | PRODGAS-D | PRODGAS-D |
| Recover Wholesale Demand Chge | 805.1 | 0 | GASCOST | TBD | PRODGAS-D | PRODGAS-D | PRODGAS-D |
| Retail Comm Purch/ Sched | 807.5 | 130,134 | GASCOST | TBD | PRODGAS-D | PRODGAS-D | PRODGAS-D |
| K- Gas From (To) Storage | 808.1 | 0 | GASCOST-K | TBD | PRODGAS-D-K | PRODGAS-D-K | PRODGAS-D-K |
| M- Gas From (To) Storage | 808.2 | 0 | GASCOST-M | TBD | DISTGAS-D | DISTGAS-E | DISTPT-C |
| Gas Injections (Credit) | 809 | 0 | PROD | TBD | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Used for Other Util Opers | 812 | (34,974) | PROD | TBD | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - PRODUCTION EXPENSES | 710-813 | 37,380,052 | | | | | 0 |
| B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSE | | | | | | | |
| Operation Supervision & Engineering | 840 | 0 | BALAN | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Operation Labor & Expenses | 841 | 0 | BALAN | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - O&M Accounts | 840-841 | 0 | | | | | |
| Wells Expense | 816 | 0 | BALAN | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Storage Wells Royalties | 825 | 0 | BALAN | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Power | 842 | 0 | BALAN | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - O&M Accounts | 816-825 | 0 | | | | | |
| Maint. Supervision & Engineering | 843 | 0 | BALAN | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - Maint. Accounts 843-848 | 843-843 | 0 | | | | | |
| Subtotal - NATURAL GAS STORAGE | 840-843.8 | 0 | | | | | |
| C. TRANSMISSION EXPENSES | | | | | | | |
| Trans Supv Engineering | 850 | 11,045 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Mains Expense- Trans | 856 | 1,783 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Meas & Reg- Trans | 857 | 25,419 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Rents | 860 | 64 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Subtotal - Operation Accounts 856-860 | 850-860 | 38,311 | | | | | |
| Maint. of Mains | 863 | 18,721 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Gas Meters- Trans | 865 | 3,660 | DIST | DEMAND | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Other Equip | 867 | 40 | DIST | DEMAND | DISTPT-D | SLS-MWE | DISTO&M-C |
| Subtotal - TRANSMISSION EXPENSES | 850-867 | 60,731 | | | | | |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Onsite Allocation | | | |
|---|--------------|-------------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| I. OPERATION & MAINTENANCE EXPENSE | | | | | | | |
| A. PRODUCTION EXPENSES | | | | | | | |
| 1. Manufactured Gas Production | | | | | | | |
| Operations Supervision & Engineering | 710 | 0 | PROD | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Oil Gas Generating Expenses | 716 | 0 | PROD | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Subtotal - O&M Accounts | 710-716 | 0 | | CUST | | | |
| Liquefied Petroleum Gas Expenses | 717 | 0 | PROD | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Maint Supervision & Engineering | 740 | 0 | PROD | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Maint. of Structure & Improvements | 741 | 0 | PROD | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Gas Wells Expenses | 752 | 0 | PROD | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Subtotal - Maintenance Accounts | 740-742 | 0 | | | | | |
| Subtotal - Manufactured Gas Production | 710-752 | 0 | | | | | |
| 2. Other Gas Supply Expenses | | | | | | | |
| Natural Gas Cost- M | 803 | 11,482,076 | GASCOST-M | TBD | ONSITEGAS-D | ONSITEGAS-E | ONSITEGAS-C |
| Natural Gas Cost- Twin Counties | 803.1 | 351,474 | GASCOST-T | TBD | ONSITEGAS-D | ONSITEGAS-E | ONSITEGAS-C |
| Natural Gas Cost- K Sys | 803.3 | 25,451,342 | GASCOST-K | TBD | PRODGAS-D-K | PRODGAS-D-K | PRODGAS-D-K |
| Unbilled Wholesale Gas | 804 | 0 | GASCOST | TBD | PRODGAS-D | PRODGAS-D | PRODGAS-D |
| Recover Wholesale Demand Chge | 805.1 | 0 | GASCOST | TBD | PRODGAS-D | PRODGAS-D | PRODGAS-D |
| Retail Comm Purch/ Sched | 807.5 | 130,134 | GASCOST | TBD | PRODGAS-D | PRODGAS-D | PRODGAS-D |
| K- Gas From (To) Storage | 808.1 | 0 | GASCOST-K | TBD | PRODGAS-D-K | PRODGAS-D-K | PRODGAS-D-K |
| M- Gas From (To) Storage | 808.2 | 0 | GASCOST-M | TBD | ONSITEGAS-D | ONSITEGAS-E | ONSITEGAS-C |
| Gas Injections (Credit) | 809 | 0 | PROD | TBD | SLS-MWE | SLS-MWE | SLS-MWE |
| Gas Used for Other Util Opers | 812 | (34,974) | PROD | TBD | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - PRODUCTION EXPENSES | 710-813 | 37,380,052 | | | | | |
| B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSE | | 37,284,892 | | | | | |
| Operation Supervision & Engineering | 840 | 0 | BALAN | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Operation Labor & Expenses | 841 | 0 | BALAN | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Subtotal - O&M Accounts | 840-841 | 0 | | | | | |
| Wells Expense | 816 | 0 | BALAN | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Storage Wells Royalties | 825 | 0 | BALAN | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Power | 842 | 0 | BALAN | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Subtotal - O&M Accounts | 816-825 | 0 | | | | | |
| Maint. Supervision & Engineering | 843 | 0 | BALAN | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Subtotal - Maint. Accounts 843-848 | 843-843 | 0 | | | | | |
| Subtotal - NATURAL GAS STORAGE | 840-843.8 | 0 | | | | | |
| C. TRANSMISSION EXPENSES | | | | | | | |
| Trans Supv Engineering | 850 | 11,045 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Mains Expense- Trans | 856 | 1,783 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Meas & Reg- Trans | 857 | 25,419 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Rents | 860 | 64 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Subtotal - Operation Accounts 856-860 | 850-860 | 38,311 | | | | | |
| Maint. of Mains | 863 | 18,721 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Gas Meters- Trans | 865 | 3,660 | DIST | CUST | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint Other Equip | 867 | 40 | DIST | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Subtotal - TRANSMISSION EXPENSES | 850-867 | 60,731 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Production Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| D. DISTRIBUTION EXPENSES | | | | | | | |
| Operation Supervision & Engineering | 870 | 451,196 | DISTLABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Distribution Load Dispatching | 871 | 7,089 | DIST | PRODPT | THRU-MWE | THRU-MWE | THRU-MWE |
| Mains Expense- K | 874-K | 935,609 | MAINS-K | MAINS-K | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-K |
| Mains Expense- M | 874-M | 266,229 | MAINS-M | MAINS-M | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-M |
| Mains Expense- T | 874-T | 10,155 | MAINS-T | MAINS-T | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-T |
| Services Expense | 874-S | 480,498 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Gas District Regul Oper / Meter Test | 875 | 194,421 | ONSITE | PRODPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Gas Industrial Meter Test / History | 876 | 74,373 | ONSITE | PRODPT | CUST-LGE | CUST-LGE | CUST-LGE |
| Meter & House Regulator Expenses | 878 | 404,928 | ONSITE | PRODPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Customer Installations Expenses | 879 | 270,217 | ONSITE | PRODPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Expenses | 880 | 782,375 | DIST | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Rents | 881 | 750 | DIST | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Maint. Supervision & Engineering | 885 | 60,791 | DISTLABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Maint. of Structures & Improvements | 886 | 67,683 | DISTPT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Maint. of Mains | 887 | 266,242 | MAINS | MAINS | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Gas Regul / Meter Maint | 889 | 219,200 | ONSITE | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Maint. of Services | 892 | 62,863 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint. of Meters & House Regulators | 893 | 321,972 | ONSITE | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Maint Other Gas Plant | 895 | 6,617 | DISTPT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - DISTRIBUTION EXPENSES | 870-894 | 4,883,218 | | | | | |
| Total - OPERATION & MAINTENANCE EXPENSES | | 42,324,002 | | | | | |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | |
| Supervision | 901 | 118,934 | ONSITE | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Meter Reading Expenses | 902 | 849,092 | ONSITE | PRODPT | METERREAD | METERREAD | METERREAD |
| Customer Records & Collection Expense | 903 | 1,142,515 | ONSITE | PRODGAS | CUST-903 | CUST-903 | CUST-903 |
| Uncollectible Accounts Expense | 904 | 312,109 | REVREQ | PRODREVREQ | PRODREVREQ-D | PRODREVREQ-E | PRODREVREQ-C |
| Misc. Customer Accts. Expenses | 905 | 3,562 | ONSITE | PRODPT | CUST-903 | CUST-903 | CUST-903 |
| Total - CUSTOMER ACCOUNTS EXPENSES | 901-905 | 2,426,211 | | | | | |
| III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES | | | | | | | |
| Supervision | 907 | 44,482 | ONSITE | TBD | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Gen Customer Assistance | 908 | 296,155 | ONSITE | TBD | CUST-908 | CUST-908 | CUST-908 |
| Financing Programs | 908.1 | 23 | ONSITE | TBD | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Public Safety Programs | 909 | 24,854 | ONSITE | TBD | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Current Comments | 909.1 | 3,309 | ONSITE | TBD | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Customer Assistance Expenses | 910 | 15,621 | ONSITE | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Total Subtotal - CUSTOMER SERVICE | 907-910 | 384,444 | | | 0 | 0 | 0 |
| IV. SALES EXPENSES (C-8) | | | | | | | |
| Supervision | 911 | 635 | REVREQ | PRODREVREQ | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Other Load Building Programs | 912 | 732 | REVREQ | PRODREVREQ | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Advertising | 913 | 0 | DIST | PRODREVREQ | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Miscellaneous Sales Expenses | 918 | 0 | DIST | PRODREVREQ | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - O&M Accounts | 915-919 | 635 | | | | | |
| Total - SALES EXPENSES | 915-919 | 1,367 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Transmission Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| D. DISTRIBUTION EXPENSES | | | | | | | |
| Operation Supervision & Engineering | 870 | 451,196 | DISTLABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Distribution Load Dispatching | 871 | 7,099 | DIST | TRANPT | THRU-MWE | THRU-MWE | THRU-MWE |
| Mains Expense- K | 874-K | 935,609 | MAINS-K | MAINS-K | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-K |
| Mains Expense- M | 874-M | 266,229 | MAINS-M | MAINS-M | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-M |
| Mains Expense- T | 874-T | 10,155 | MAINS-T | MAINS-T | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-T |
| Services Expense | 874-S | 480,498 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Gas District Regul Oper / Meter Test | 875 | 194,421 | ONSITE | TRANPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Gas Industrial Meter Test / History | 876 | 74,373 | ONSITE | TRANPT | CUST-LGE | CUST-LGE | CUST-LGE |
| Meter & House Regulator Expenses | 878 | 404,928 | ONSITE | TRANPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Customer Installations Expenses | 879 | 270,217 | ONSITE | TRANPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Expenses | 880 | 782,375 | DIST | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Rents | 881 | 750 | DIST | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Maint. Supervision & Engineering | 885 | 60,791 | DISTLABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Maint. of Structures & Improvements | 886 | 67,683 | DISTPT | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Maint. of Mains | 887 | 266,242 | MAINS | MAINS | TRANPT-D | TRANPT-E | TRANPT-C |
| Gas Regul / Meter Maint | 889 | 219,200 | ONSITE | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Maint. of Services | 892 | 62,863 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint. of Meters & House Regulators | 893 | 321,972 | ONSITE | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Maint Other Gas Plant | 895 | 6,617 | DISTPT | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - DISTRIBUTION EXPENSES | 870-894 | 4,883,218 | | | | | |
| Total - OPERATION & MAINTENANCE EXPENSES | | 42,324,002 | | | | | |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | |
| Supervision | 901 | 118,934 | ONSITE | TRANPT | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Meter Reading Expenses | 902 | 849,092 | ONSITE | TRANPT | METERREAD | METERREAD | METERREAD |
| Customer Records & Collection Expense | 903 | 1,142,515 | ONSITE | TRANPT | CUST-903 | CUST-903 | CUST-903 |
| Uncollectible Accounts Expense | 904 | 312,109 | REVREQ | TRANREVREQ | TRANREVREQ-D | TRANREVREQ-E | TRANREVREQ-C |
| Misc. Customer Accts. Expenses | 905 | 3,562 | ONSITE | TBD | CUST-903 | CUST-903 | CUST-903 |
| Total - CUSTOMER ACCOUNTS EXPENSES | 901-905 | 2,426,211 | | | | | |
| III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES | | | | | | | |
| Supervision | 907 | 44,482 | ONSITE | TBD | TRANPT-D | TRANPT-E | TRANPT-C |
| Gen Customer Assistance | 908 | 296,155 | ONSITE | TBD | CUST-908 | CUST-908 | CUST-908 |
| Financing Programs | 908.1 | 23 | ONSITE | TBD | TRANPT-D | TRANPT-E | TRANPT-C |
| Public Safety Programs | 909 | 24,854 | ONSITE | TBD | TRANPT-D | TRANPT-E | TRANPT-C |
| Current Comments | 909.1 | 3,309 | ONSITE | TBD | TRANPT-D | TRANPT-E | TRANPT-C |
| Customer Assistance Expenses | 910 | 15,621 | ONSITE | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Total Subtotal - CUSTOMER SERVICE | 907-910 | 384,444 | | | | | |
| IV. SALES EXPENSES (C-8) | | | | | | | |
| Supervision | 911 | 635 | REVREQ | TRANREVREQ | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Other Load Building Programs | 912 | 732 | REVREQ | TRANREVREQ | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Advertising | 913 | 0 | DIST | TRANREVREQ | TRANPT-D | TRANPT-E | TRANPT-C |
| Miscellaneous Sales Expenses | 918 | 0 | DIST | TRANREVREQ | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - O&M Accounts | 915-919 | 635 | | | | | |
| Total - SALES EXPENSES | 915-919 | 1,367 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Balancing Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| D. DISTRIBUTION EXPENSES | | | | | | | |
| Operation Supervision & Engineering | 870 | 451,196 | DISTLABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Distribution Load Dispatching | 871 | 7,099 | DIST | BALANPT | THRU-MWE | THRU-MWE | THRU-MWE |
| Mains Expense- K | 874-K | 935,609 | MAINS-K | MAINS-K | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-K |
| Mains Expense- M | 874-M | 265,229 | MAINS-M | MAINS-M | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-M |
| Mains Expense- T | 874-T | 10,155 | MAINS-T | MAINS-T | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-T |
| Services Expense | 874-S | 460,496 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Gas District Regul Oper / Meter Test | 875 | 194,421 | ONSITE | BALANPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Gas Industrial Meter Test / History | 876 | 74,373 | ONSITE | BALANPT | CUST-LGE | CUST-LGE | CUST-LGE |
| Meter & House Regulator Expenses | 878 | 404,928 | ONSITE | BALANPT | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Customer Installations Expenses | 879 | 270,217 | ONSITE | BALANPT | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Expenses | 880 | 782,375 | DIST | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Rents | 881 | 750 | DIST | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Maint. Supervision & Engineering | 885 | 60,791 | DISTLABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Maint. of Structures & Improvements | 886 | 67,683 | DISTPT | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Maint. of Mains | 887 | 266,242 | MAINS | MAINS | BALANPT-D | BALANPT-E | BALANPT-C |
| Gas Regul / Meter Maint | 889 | 219,200 | ONSITE | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Maint. of Services | 892 | 62,863 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint. of Meters & House Regulators | 893 | 321,972 | ONSITE | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Maint Other Gas Plant | 895 | 6,617 | DISTPT | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - DISTRIBUTION EXPENSES | 870-894 | 4,883,218 | | | | | |
| Total - OPERATION & MAINTENANCE EXPENSES | | 42,324,002 | | | | | |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | |
| Supervision | 901 | 118,934 | ONSITE | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Meter Reading Expenses | 902 | 849,092 | ONSITE | BALANPT | METERREAD | METERREAD | METERREAD |
| Customer Records & Collection Expense | 903 | 1,142,515 | ONSITE | BALANPT | CUST-903 | CUST-903 | CUST-903 |
| Uncollectible Accounts Expense | 904 | 312,109 | REVREQ | BALANREVREQ | BALANREVREQ-D | BALANREVREQ-E | BALANREVREQ-C |
| Misc. Customer Accts. Expenses | 905 | 3,562 | ONSITE | BALANPT | CUST-903 | CUST-903 | CUST-903 |
| Total - CUSTOMER ACCOUNTS EXPENSES | 901-905 | 2,426,211 | | | | | |
| III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES | | | | | | | |
| Supervision | 907 | 44,482 | ONSITE | TBD | BALANPT-D | BALANPT-E | BALANPT-C |
| Gen Customer Assistance | 908 | 296,155 | ONSITE | TBD | CUST-908 | CUST-908 | CUST-908 |
| Financing Programs | 908.1 | 23 | ONSITE | TBD | BALANPT-D | BALANPT-E | BALANPT-C |
| Public Safety Programs | 909 | 24,854 | ONSITE | TBD | BALANPT-D | BALANPT-E | BALANPT-C |
| Current Comments | 909.1 | 3,309 | ONSITE | TBD | BALANPT-D | BALANPT-E | BALANPT-C |
| Customer Assistance Expenses | 910 | 15,621 | ONSITE | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Total Subtotal - CUSTOMER SERVICE | 907-910 | 384,444 | | | | | |
| IV. SALES EXPENSES (C-8) | | | | | | | |
| Supervision | 911 | 635 | REVREQ | BALANREVREQ | BALANREVREQ-D | BALANPT-E | BALANPT-C |
| Other Load Building Programs | 912 | 732 | REVREQ | BALANREVREQ | BALANREVREQ-D | BALANPT-E | BALANPT-C |
| Advertising | 913 | 0 | DIST | BALANREVREQ | BALANREVREQ-D | BALANPT-E | BALANPT-C |
| Miscellaneous Sales Expenses | 918 | 0 | DIST | BALANREVREQ | BALANREVREQ-D | BALANPT-E | BALANPT-C |
| Subtotal - O&M Accounts | 915-919 | 635 | | | | | |
| Total - SALES EXPENSES | 915-919 | 1,367 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Distribution Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| D. DISTRIBUTION EXPENSES | | | | | | | |
| Operation Supervision & Engineering | 870 | 451,196 | DISTLABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Distribution Load Dispatching | 871 | 7,099 | DIST | DEMAND | THRU-MWE | THRU-MWE | THRU-MWE |
| Mains Expense- K | 874-K | 935,609 | MAINS-K | MAINS-K | MAINS-D-K | NC-PEAK-MWE | MAINS-C-K |
| Mains Expense- M | 874-M | 266,229 | MAINS-M | MAINS-M | MAINS-D-M | NC-PEAK-MWE | MAINS-C-M |
| Mains Expense- T | 874-T | 10,155 | MAINS-T | MAINS-T | MAINS-D-T | NC-PEAK-MWE | NC-PEAK-T |
| Services Expense | 874-S | 480,498 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | SERVICEINVEST |
| Gas District Regul Oper / Meter Test | 875 | 194,421 | ONSITE | CUST | CUST-MWE | CUST-MWE | CUST-MWE |
| Gas Industrial Meter Test / History | 876 | 74,373 | ONSITE | CUST | CUST-LGE | CUST-LGE | CUST-LGE |
| Meter & House Regulator Expenses | 878 | 404,928 | ONSITE | CUST | SMALL-CUST | SMALL-CUST | SMALL-CUST |
| Customer Installations Expenses | 879 | 270,217 | ONSITE | CUST | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Expenses | 880 | 782,375 | DIST | DISTO&M | DISTLABOR-D | DISTO&M-E | DISTO&M-C |
| Rents | 881 | 750 | DIST | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Maint. Supervision & Engineering | 885 | 60,791 | DISTLABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Maint. of Structures & Improvements | 886 | 67,683 | DISTPT | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Maint. of Mains | 887 | 266,242 | MAINS | MAINS | MAINS-D | DISTPT-E | MAINS-C |
| Gas Regul / Meter Maint | 889 | 219,200 | ONSITE | CUST | CUST-MWE | PEAK-MWE | DISTPT-C |
| Maint. of Services | 892 | 62,863 | SERVICES | SERVICES | NC-PEAK-MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint. of Meters & House Regulators | 893 | 321,972 | ONSITE | CUST | DISTPT-D | DISTPT-E | DISTPT-C |
| Maint Other Gas Plant | 895 | 6,617 | DISTPT | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - DISTRIBUTION EXPENSES | 870-894 | 4,883,218 | | | | | |
| Total - OPERATION & MAINTENANCE EXPENSES | | 42,324,002 | | | | | |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | |
| Supervision | 901 | 118,934 | ONSITE | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Meter Reading Expenses | 902 | 849,092 | ONSITE | DISTPT | METERREAD | METERREAD | METERREAD |
| Customer Records & Collection Expense | 903 | 1,142,515 | ONSITE | DISTPT | CUST-903 | CUST-903 | CUST-903 |
| Uncollectible Accounts Expense | 904 | 312,109 | REVREQ | DISTREVREQ | DISTREVREQ-D | DISTREVREQ-E | DISTREVREQ-C |
| Misc. Customer Accts. Expenses | 905 | 3,562 | ONSITE | DISTPT | CUST-903 | CUST-903 | CUST-903 |
| Total - CUSTOMER ACCOUNTS EXPENSES | 901-905 | 2,426,211 | | | | | 0 |
| III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES | | | | | | | |
| Supervision | 907 | 44,482 | ONSITE | TBD | DISTPT-D | DISTPT-E | DISTPT-C |
| Gen Customer Assistance | 908 | 296,155 | ONSITE | TBD | CUST-908 | CUST-908 | CUST-908 |
| Financing Programs | 908.1 | 23 | ONSITE | TBD | DISTPT-D | DISTPT-E | DISTPT-C |
| Public Safety Programs | 909 | 24,854 | ONSITE | TBD | DISTPT-D | DISTPT-E | DISTPT-C |
| Current Comments | 909.1 | 3,309 | ONSITE | TBD | DISTPT-D | DISTPT-E | DISTPT-C |
| Customer Assistance Expenses | 910 | 15,621 | ONSITE | ENERGY | DISTPT-D | DISTPT-E | DISTPT-C |
| Total Subtotal - CUSTOMER SERVICE | 907-910 | 384,444 | | | | | |
| IV. SALES EXPENSES (C-8) | | | | | | | |
| Supervision | 911 | 835 | REVREQ | CUST | DISTPT-D | DISTPT-E | DISTPT-C |
| Other Load Building Programs | 912 | 732 | REVREQ | CUST | DISTPT-D | DISTPT-E | DISTPT-C |
| Advertising | 913 | 0 | DIST | CUST | DISTPT-D | DISTPT-E | DISTPT-C |
| Miscellaneous Sales Expenses | 918 | 0 | DIST | CUST | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - O&M Accounts | 915-919 | 635 | | | | | |
| Total - SALES EXPENSES | 915-919 | 1,367 | | | | | |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Onsite Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| D. DISTRIBUTION EXPENSES | | | | | | | |
| Operation Supervision & Engineering | 870 | 451,196 | DISTLABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Distribution Load Dispatching | 871 | 7,099 | DIST | CUST | THRU-MWE | THRU-MWE | THRU-MWE |
| Mains Expense- K | 874-K | 935,609 | MAINS-K | MAINS-K | NC-PEAK -MWE | NC-PEAK-MWE | NC-PEAK-K |
| Mains Expense- M | 874-M | 266,229 | MAINS-M | MAINS-M | NC-PEAK -MWE | NC-PEAK-MWE | NC-PEAK-M |
| Mains Expense- T | 874-T | 10,155 | MAINS-T | MAINS-T | NC-PEAK -MWE | NC-PEAK-MWE | NC-PEAK-T |
| Services Expense | 874-S | 480,496 | SERVICES | SERVICES | NC-PEAK -MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Gas District Regul Oper / Meter Test | 875 | 194,421 | ONSITE | CUST | CUST-MWE | CUST-MWE | METERINVEST |
| Gas Industrial Meter Test / History | 876 | 74,373 | ONSITE | CUST | CUST-LGE | CUST-LGE | CUST-LGE |
| Meter & House Regulator Expenses | 878 | 404,928 | ONSITE | CUST | SMALL-CUST | SMALL-CUST | METERINVEST |
| Customer Installations Expenses | 879 | 270,217 | ONSITE | CUST | CUST-MWE | CUST-MWE | CUST-MWE |
| Other Expenses | 880 | 782,375 | DIST | CUST | ONSITEPT-D | ONSITEPT-E | ONSITE&M-C |
| Rents | 881 | 750 | DIST | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Maint. Supervision & Engineering | 885 | 60,791 | DISTLABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Maint. of Structures & Improvements | 886 | 67,683 | DISTPT | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Maint. of Mains | 887 | 266,242 | MAINS | CUST | ONSITEPT-D | SLS-MWE | ONSITEPT-C |
| Gas Regul / Meter Maint | 889 | 219,200 | ONSITE | CUST | ONSITEPT-D | SLS-MWE | METERINVEST |
| Maint. of Services | 892 | 62,863 | SERVICES | CUST | NC-PEAK -MWE | NC-PEAK-MWE | NC-PEAK-MWE |
| Maint. of Meters & House Regulators | 893 | 321,972 | ONSITE | CUST | ONSITEPT-D | SLS-MWE | SMALL-CUST |
| Maint Other Gas Plant | 895 | 6,617 | DISTPT | CUST | ONSITEPT-D | ONSITEPT-E | ONSITE-GENPLT-C |
| Subtotal - DISTRIBUTION EXPENSES | 870-894 | 4,883,218 | | | | | |
| Total - OPERATION & MAINTENANCE EXPENSES | | 42,324,002 | | | | | |
| II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | |
| Supervision | 901 | 118,934 | ONSITE | CUST | ONSITEPT-D | ONSITEPT-E | ONSITELABOR-C |
| Meter Reading Expenses | 902 | 849,092 | ONSITE | CUST | METERREAD | METERREAD | METERREAD |
| Customer Records & Collection Expense | 903 | 1,142,515 | ONSITE | CUST | CUST-903 | CUST-903 | CUST-903 |
| Uncollectible Accounts Expense | 904 | 312,109 | REVREQ | ONSITEREVREQ | ONSITEREVREQ-D | ONSITEREVREQ-E | ONSITEREVREQ-C |
| Misc. Customer Accts. Expenses | 905 | 3,562 | ONSITE | CUST | CUST-903 | CUST-903 | CUST-903 |
| Total - CUSTOMER ACCOUNTS EXPENSES | 901-905 | 2,426,211 | | | | | |
| III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES | | | | | | | |
| Supervision | 907 | 44,482 | ONSITE | ONSITELABOR | BILLCUST | SLS-MWE | ONSITELABOR-C |
| Gen Customer Assistance | 908 | 296,155 | ONSITE | CUST | CUST-908 | CUST-908 | CUST-908 |
| Financing Programs | 908.1 | 23 | ONSITE | CUST | BILLCUST | SLS-MWE | CUST-MWE |
| Public Safety Programs | 909 | 24,854 | ONSITE | CUST | BILLCUST | SLS-MWE | CUST-MWE |
| Current Comments | 909.1 | 3,309 | ONSITE | CUST | BILLCUST | SLS-MWE | CUST-MWE |
| Customer Assistance Expenses | 910 | 15,621 | ONSITE | CUST | BILLCUST | SLS-MWE | CUST-MWE |
| Total Subtotal - CUSTOMER SERVICE | 907-910 | 384,444 | | | | | |
| IV. SALES EXPENSES (C-B) | | | | | | | |
| Supervision | 911 | 635 | REVREQ | CUST | ONSITEPT-D | SLS-MWE | CUST-MWE |
| Other Load Building Programs | 912 | 732 | REVREQ | CUST | ONSITEPT-D | SLS-MWE | CUST-MWE |
| Advertising | 913 | 0 | DIST | CUST | ONSITEPT-D | SLS-MWE | CUST-MWE |
| Miscellaneous Sales Expenses | 918 | 0 | DIST | CUST | ONSITEPT-D | SLS-MWE | CUST-MWE |
| Subtotal - O&M Accounts | 915918919 | 635 | | | | | |
| Total - SALES EXPENSES | 915-919 | 1,367 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Production Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| Total - CUSTOMER ACCOUNTS, SERVICES & SALES I | 901-919 | 2,812,022 | | | | | |
| V. ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | |
| A. Labor-Related: | | | | | | | |
| Administrative & General Salaries | 920 | 1,227,914 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Human Resources-Other Resource | 921 | 466,448 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Salary Adjustments To 920-Cr | 921.9 | 0 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Outside Serv Employed-Special | 923.1 | 58,264 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Employee Pension Expense | 926.01 | 660,424 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Pensions-Early Retirement | 926.1 | 0 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Other Employee Benefits | 926.2 | 1,689,864 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Employee Pensn/Bnfts Allocated | 926.9 | (2,303,245) | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Subtotal - O&M Accounts 920-923, 926 | | 1,799,689 | | | | 0 | 0 |
| B. Plant-Related: | | | | | | | |
| Property Insurance | 924 | 23,146 | TPISXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Injuries and Damages | 925 | 102,384 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Injuries & Damages Expense | 925.1 | 112,438 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Sfty/Injuries & Dmgs Allocated | 925.9 | (112,438) | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Maint of Buildings | 935 | 300,794 | TPISXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - O&M Accounts 924-925, 932 | | 426,324 | | | | 0 | 0 |
| C. Other-Related: | | | | | | | |
| Franchise Requirements | 927 | 0 | O&MXGAS | PRODPT | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| Federal Regulatory Comm Exp | 928 | 217,418 | REVREQ | PRODBASE | SLS-MWE | SLS-MWE | SLS-MWE |
| State Regulatory Comm Exp | 928.1 | (72,346) | REVREQ | PRODBASE | SLS-MWE | SLS-MWE | SLS-MWE |
| Revenue Credit- Finney County | 929 | 0 | LABOR | PRODLABOR | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| General Goodwill Advertising | 930.1 | 94,863 | REVREQ | PRODPT | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| DONATIONS | 426 | 12,325 | REVREQ | PRODPT | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| Miscellaneous General Expenses | 930.2 | 140,347 | O&MXGAS | PRODPT | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| Board Of Directors Exp-1099 | 930.3 | 77,226 | REVREQ | PRODPT | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| Industry Assn Dues/Membership | 930.6 | 39,473 | REVREQ | PRODPT | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| Subtotal - Franchise + Duplicate Charges | 927,929 | 0 | | | | | |
| Subtotal - O&M Accounts 927,929,930 | 927,929,930 | 39,473 | | | | | |
| Rents | 931 | 6,890 | O&MXGAS | PRODPT | PRODL/P-D | PRODL/P-E | PRODL/P-C |
| Total - ADMINISTRATIVE & GENERAL EXPENSES | 920-931 | 2,741,589 | | | | | |
| TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense) | | 10,497,561 | | | | | |
| VI. DEPRECIATION EXPENSE | | | | | | | |
| Depreciation Expense | 403 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Depreciation Exp-Transmission | 403.5 | 10,613 | TRANSPXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Depreciation Exp-Distribution | 403.6 | 1,151,407 | DISTPXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Depreciation Exp-General Plant | 403.7 | 141,015 | TRANSPXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Depreciation Exp-Common Plant | 403.9 | 115,597 | GENPTXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Loss (Gain) on Disposal of Property | 421.1 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Miscellaneous Amortization | 425 | 918,766 | REVREQ | PRODREVREQ | PRODREVREQ-D | PRODREVREQ-E | PRODREVREQ-C |
| OPEN | 403.1 | 0 | GENPTXL | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Total - DEPRECIATION EXPENSE | | 2,337,398 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Transmission Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| Total - CUSTOMER ACCOUNTS, SERVICES & SALES I | 901-919 | 2,812,022 | | | | | |
| V. ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | |
| A. Labor-Related: | | | | | | | |
| Administrative & General Salaries | 920 | 1,227,914 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Human Resources-Other Resource | 921 | 466,448 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Salary Adjustments To 920-Cr | 921.9 | 0 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Outside Serv Employed-Special | 923.1 | 58,264 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Employee Pension Expense | 926.01 | 660,424 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Pensions-Early Retirement | 926.1 | 0 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Other Employee Benefits | 926.2 | 1,689,864 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Employee Pnsn/Bnfts Allocated | 926.9 | (2,303,245) | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Subtotal - O&M Accounts 920-923, 926 | | 1,799,669 | | | | | |
| B. Plant-Related: | | | | | | | |
| Property Insurance | 924 | 23,146 | TPISXL | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Injuries and Damages | 925 | 102,384 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Injuries & Damages Expense | 925.1 | 112,438 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Sfty/Injuries & Dmgs Allocated | 925.9 | (112,438) | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Maint of Buildings | 935 | 300,794 | TPISXL | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - O&M Accounts 924-925, 932 | | 426,324 | | | | | |
| C. Other-Related: | | | | | | | |
| Franchise Requirements | 927 | 0 | O&MXGAS | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| Federal Regulatory Comm Exp | 928 | 217,418 | REVREQ | DEMAND | SLS-MWE | SLS-MWE | SLS-MWE |
| State Regulatory Comm Exp | 928.1 | (72,946) | REVREQ | DEMAND | SLS-MWE | SLS-MWE | SLS-MWE |
| Revenue Credit- Finney County | 929 | 0 | LABOR | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| General Goodwill Advertising | 930.1 | 94,863 | REVREQ | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| DONATIONS | 426 | 12,325 | REVREQ | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| Miscellaneous General Expenses | 930.2 | 140,347 | O&MXGAS | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| Board Of Directors Exp-1099 | 930.3 | 77,226 | REVREQ | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| Industry Assn Dues/Membership | 930.6 | 39,473 | REVREQ | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| Subtotal - Franchise + Duplicate Charges | 927,929 | 0 | | | | | |
| Subtotal - O&M Accounts 927,929,930 | 927,929,930 | 39,473 | | | | | |
| Rents | 931 | 6,890 | O&MXGAS | DEMAND | TRANL/P-D | TRANL/P-E | TRANL/P-C |
| Total - ADMINISTRATIVE & GENERAL EXPENSES | 920-931 | 2,741,589 | | | | | |
| TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense) | | 10,497,561 | | | | | |
| VI. DEPRECIATION EXPENSE | | | | | | | |
| Depreciation Expense | 403 | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Depreciation Exp-Transmission | 403.5 | 10,613 | TRANSPXL | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Depreciation Exp-Distribution | 403.6 | 1,151,407 | DISTPXL | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Depreciation Exp-General Plant | 403.7 | 141,015 | TRANSPXL | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Depreciation Exp-Common Plant | 403.9 | 115,597 | GENPTXL | DEMAND | TRANLABOR-D | TRANPT-E | TRANPT-C |
| Loss (Gain) on Disposal of Property | 421.1 | 0 | PSTDP | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Miscellaneous Amortization | 425 | 918,766 | REVREQ | TRANREVREQ | TRANREVREQ-D | TRANREVREQ-E | TRANREVREQ-C |
| OPEN | 403.1 | 0 | GENPTXL | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Total - DEPRECIATION EXPENSE | | 2,337,398 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Balancing Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| Total - CUSTOMER ACCOUNTS, SERVICES & SALES I | 901-919 | 2,812,022 | | | | | |
| V. ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | |
| A. Labor-Related: | | | | | | | |
| Administrative & General Salaries | 920 | 1,227,914 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Human Resources-Other Resource | 921 | 466,448 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Salary Adjustments To 920-Cr | 921.9 | 0 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Outside Serv Employed-Special | 923.1 | 58,264 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Employee Pension Expense | 926.01 | 660,424 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Pensions-Early Retirement | 926.1 | 0 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Other Employee Benefits | 926.2 | 1,689,364 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Employee Pensn/Bnfts Allocated | 926.9 | (2,303,245) | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Subtotal - O&M Accounts 920-923, 926 | | 1,799,669 | | | | | |
| B. Plant-Related: | | | | | | | |
| Property Insurance | 924 | 23,146 | TPISXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Injuries and Damages | 925 | 102,384 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Injuries & Damages Expense | 925.1 | 112,438 | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Sfty/Injuries & Dmgs Allocated | 925.9 | (112,438) | LABOR | BALANLABOR | PEAK-MWE | BALANLABOR-E | BALANLABOR-C |
| Maint of Buildings | 935 | 300,794 | TPISXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Subtotal - O&M Accounts 924-925, 932 | | 426,324 | | | | | |
| C. Other-Related: | | | | | | | |
| Franchise Requirements | 927 | 0 | O&MXGAS | BALANPT | BALANL/P-D | BALANPT-E | BALANPT-C |
| Federal Regulatory Comm Exp | 928 | 217,418 | REVREQ | BALANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| State Regulatory Comm Exp | 928.1 | (72,946) | REVREQ | BALANPT | SLS-MWE | SLS-MWE | SLS-MWE |
| Revenue Credit- Finnay County | 929 | 0 | LABOR | BALANLABOR | BALANL/P-D | BALANPT-E | BALANPT-C |
| General Goodwill Advertising | 930.1 | 94,863 | REVREQ | BALANPT | BALANL/P-D | BALANPT-E | BALANPT-C |
| DONATIONS | 426 | 12,325 | REVREQ | BALANPT | BALANL/P-D | BALANPT-E | BALANPT-C |
| Miscellaneous General Expenses | 930.2 | 140,347 | O&MXGAS | BALANPT | BALANL/P-D | BALANPT-E | BALANPT-C |
| Board Of Directors Exp-1099 | 930.3 | 77,226 | REVREQ | BALANPT | BALANL/P-D | BALANPT-E | BALANPT-C |
| Industry Assn Dues/Membership | 930.6 | 39,473 | REVREQ | BALANPT | BALANL/P-D | BALANPT-E | BALANPT-C |
| Subtotal - Franchise + Duplicate Charges | 927,929 | 0 | | | | | |
| Subtotal - O&M Accounts 927,929,930 | 927,929,930 | 39,473 | | | | | |
| Rents | 931 | 6,890 | O&MXGAS | BALANPT | BALANL/P-D | BALANPT-E | BALANPT-C |
| Total - ADMINISTRATIVE & GENERAL EXPENSES | 920-931 | 2,741,589 | | | | | |
| TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense) | | 10,497,561 | | | | | |
| VI. DEPRECIATION EXPENSE | | | | | | | |
| Depreciation Expense | 403 | 0 | PSTD | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Depreciation Exp-Transmission | 403.5 | 10,613 | TRANSPXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Depreciation Exp-Distribution | 403.6 | 1,151,407 | DISTPXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Depreciation Exp-General Plant | 403.7 | 141,015 | TRANSPXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Depreciation Exp-Common Plant | 403.9 | 115,597 | GENPTXL | BALANPT | BALANPT-D | BALANPT-E | BALANPT-C |
| Loss (Gain) on Disposal of Property | 421.1 | 0 | PSTD | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| Miscellaneous Amortization | 425 | 916,766 | REVREQ | BALANREVREQ | BALANREVREQ-D | BALANREVREQ-E | BALANREVREQ-C |
| OPEN | 403.1 | 0 | GENPTXL | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| Total - DEPRECIATION EXPENSE | | 2,337,398 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Distribution Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| Total - CUSTOMER ACCOUNTS, SERVICES & SALES I | 901-919 | 2,812,022 | | | | | |
| V. ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | |
| A. Labor-Related: | | | | | | | |
| Administrative & General Salaries | 920 | 1,227,914 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Human Resources-Other Resource | 921 | 466,448 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Salary Adjustments To 920-Cr | 921.9 | 0 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Outside Serv Employee-Special | 923.1 | 58,264 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Employee Pension Expense | 926.01 | 660,424 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Pensions-Early Retirement | 926.1 | 0 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Other Employee Benefits | 926.2 | 1,689,864 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Employee Pensi/Bnfts Allocated | 926.9 | (2,303,245) | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Subtotal - O&M Accounts 920-923, 926 | | 1,799,669 | | | | | |
| B. Plant-Related: | | | | | | | |
| Property Insurance | 924 | 23,146 | TPISXL | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Injuries and Damages | 925 | 102,384 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Injuries & Damages Expense | 925.1 | 112,438 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Sfty/Injuries & Dmgs Allocated | 925.9 | (112,438) | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Maint of Buildings | 935 | 300,794 | TPISXL | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Subtotal - O&M Accounts 924-925, 932 | | 426,324 | | | | | |
| C. Other-Related: | | | | | | | |
| Franchise Requirements | 927 | 0 | O&MXGAS | DISTPT | DISTL/P-D | DISTL/P-E | DISTL/P-C |
| Federal Regulatory Comm Exp | 928 | 217,418 | REVREQ | DISTPT | SLS-MWE | SLS-MWE | THRU-MWE |
| State Regulatory Comm Exp | 928.1 | (72,946) | REVREQ | DISTPT | SLS-MWE | SLS-MWE | THRU-MWE |
| Revenue Credit- Finney County | 929 | 0 | LABOR | DISTLABOR | DISTL/P-D | DISTL/P-E | DISTL/P-C |
| General Goodwill Advertising | 930.1 | 94,863 | REVREQ | DISTPT | DISTL/P-D | DISTL/P-E | THRU-MWE |
| DONATIONS | 426 | 12,325 | REVREQ | DISTPT | DISTL/P-D | DISTL/P-E | DISTL/P-C |
| Miscellaneous General Expenses | 930.2 | 140,347 | O&MXGAS | DISTPT | DISTL/P-D | DISTL/P-E | THRU-MWE |
| Board Of Directors Exp-1099 | 930.3 | 77,226 | REVREQ | DISTPT | DISTL/P-D | DISTL/P-E | THRU-MWE |
| Industry Assn Dues/Membership | 930.6 | 39,473 | REVREQ | DISTPT | REVENUE | REVENUE | THRU-MWE |
| Subtotal - Franchise + Duplicate Charges | 927,929 | 0 | | | | | |
| Subtotal - O&M Accounts 927,929,930 | 927,929,930 | 39,473 | | | | | |
| Rents | 931 | 6,890 | O&MXGAS | DISTPT | DISTL/P-D | DISTL/P-E | THRU-MWE |
| Total - ADMINISTRATIVE & GENERAL EXPENSES | 920-931 | 2,741,589 | | | | | |
| TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense) | | 10,497,561 | | | | | |
| VI. DEPRECIATION EXPENSE | | | | | | | |
| Depreciation Expense | 403 | 0 | PSTDP | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Depreciation Exp-Transmission | 403.5 | 10,613 | TRANSPXL | DISTPT | DISTPT-D | DISTPT-E | DISTPT-C |
| Depreciation Exp-Distribution | 403.6 | 1,151,407 | DISTPXL | DISTPT | DISTPT-D-NSC | DISTPT-E | DISTPT-C |
| Depreciation Exp-General Plant | 403.7 | 141,015 | TRANSPXL | DISTPT | DISTPT-D-NSC | DISTPT-E | DISTPT-C |
| Depreciation Exp-Common Plant | 403.9 | 115,597 | GENPTXL | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Loss (Gain) on Disposal of Property | 421.1 | 0 | PSTDP | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Miscellaneous Amortization | 425 | 918,766 | REVREQ | DISTREVREQ | DISTPT-D-NSC | DISTREVREQ-E | DISTPT-C |
| OPEN | 403.1 | 0 | GENPTXL | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Total - DEPRECIATION EXPENSE | | 2,337,398 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Onsite Allocation | | | |
|---|--------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| Total - CUSTOMER ACCOUNTS, SERVICES & SALES I | 901-919 | 2,812,022 | | | | | |
| V. ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | |
| A. Labor-Related: | | | | | | | |
| Administrative & General Salaries | 920 | 1,227,914 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Human Resources-Other Resource | 921 | 466,448 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Salary Adjustments To 920-Cr | 921.9 | 0 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Outside Serv Employed-Special | 923.1 | 58,264 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Employee Pension Expense | 926.01 | 660,424 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Pensions-Early Retirement | 926.1 | 0 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Other Employee Benefits | 926.2 | 1,689,864 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Employee Pnsn/Bnfts Allocated | 926.9 | (2,303,245) | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Subtotal - O&M Accounts 920-923, 926 | | 1,799,669 | | | | | |
| B. Plant-Related: | | | | | | | |
| Property Insurance | 924 | 23,146 | TPISXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITE-GENPLT-C |
| Injuries and Damages | 925 | 102,364 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Injuries & Damages Expense | 925.1 | 112,438 | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Sfty/Injuries & Dmgs Allocated | 925.9 | (112,438) | LABOR | CUST | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Maint of Buildings | 935 | 300,794 | TPISXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITE-GENPLT-C |
| Subtotal - O&M Accounts 924-925, 932 | | 426,324 | | | | | |
| C. Other-Related: | | | | | | | |
| Franchise Requirements | 927 | 0 | O&MXGAS | CUST | ONSITEL/P-D | ONSITEL/P-E | ONSITEL/P-C |
| Federal Regulatory Comm Exp | 928 | 217,418 | REVREQ | CUST | SLS-MWE | SLS-MWE | THRU-MWE |
| State Regulatory Comm Exp | 928.1 | (72,946) | REVREQ | CUST | SLS-MWE | SLS-MWE | THRU-MWE |
| Revenue Credit- Finney County | 929 | 0 | LABOR | CUST | ONSITEL/P-D | ONSITEL/P-E | ONSITEL/P-C |
| General Goodwill Advertising | 930.1 | 94,863 | REVREQ | CUST | ONSITEL/P-D | ONSITEL/P-E | THRU-MWE |
| DONATIONS | 426 | 12,325 | REVREQ | CUST | ONSITEL/P-D | ONSITEL/P-E | ONSITEL/P-C |
| Miscellaneous General Expenses | 930.2 | 140,347 | O&MXGAS | CUST | ONSITEL/P-D | ONSITEL/P-E | THRU-MWE |
| Board Of Directors Exp-1099 | 930.3 | 77,226 | REVREQ | CUST | ONSITEL/P-D | ONSITEL/P-E | THRU-MWE |
| Industry Assn Dues/Membership | 930.6 | 39,473 | REVREQ | CUST | ONSITEL/P-D | ONSITEL/P-E | THRU-MWE |
| Subtotal - Franchise + Duplicate Charges | 927,929 | 0 | | | | | |
| Subtotal - O&M Accounts 927,929,930 | 927,929,930 | 39,473 | | | | | |
| Rents | 931 | 6,890 | O&MXGAS | CUST | ONSITEL/P-D | ONSITEL/P-E | THRU-MWE |
| Total - ADMINISTRATIVE & GENERAL EXPENSES | 920-931 | 2,741,589 | | | | | |
| TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense) | | 10,497,561 | | | | | |
| VI. DEPRECIATION EXPENSE | | | | | | | |
| Depreciation Expense | 403 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Depreciation Exp-Transmission | 403.5 | 10,613 | TRANSPXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Depreciation Exp-Distribution | 403.6 | 1,151,407 | DISTPXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C-NFC |
| Depreciation Exp-General Plant | 403.7 | 141,015 | TRANSPXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITE-GENPLT-C |
| Depreciation Exp-Common Plant | 403.9 | 115,597 | GENPTXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITE-GENPLT-C |
| Loss (Gain) on Disposal of Property | 421.1 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Miscellaneous Amortization | 425 | 918,766 | REVREQ | CUST | ONSITEREVREQ-D | ONSITEREVREQ-E | ONSITEREVREQ-C |
| OPEN | 403.1 | 0 | GENPTXL | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEPT-C |
| Total - DEPRECIATION EXPENSE | | 2,337,398 | | | | | |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Production Allocation | | | |
|--|---------------|-------------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| VII. TAXES OTHER THAN INCOME TAXES | | | | | | | |
| A. General Taxes | | | | | | | |
| Property Taxes | 408.1 | 696,872 | PSTDP | PRODLABOR | PRODPT-DEM | PRODPT-E | PRODPT-C |
| FUTA Tax | 408.2 | 6,877 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| FICA Tax | 408.3 | 426,929 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| SUTA Tax | 408.4 | 11,570 | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Payroll Taxes Allocated | 408.5 | (445,376) | LABOR | PRODLABOR | PRODLABOR-D | PRODLABOR-E | PRODLABOR-C |
| Subtotal - Real Estate & Other | 408.17,408.18 | 0 | | | | | |
| Subtotal - General Taxes | | 696,872 | | | | | |
| TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases) | 408.1 | 39,464,781 | | | | | |
| B. Revenue Taxes: (GRT) | | | | | | | |
| State Gross Earnings | 408.11 | 0 | REVREQ | PRODREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Other | 408.12 | 0 | REVREQ | PRODREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - Revenue Taxes (GRT) | | 0 | | | | | |
| C. INCOME TAXES | | | | | | | |
| Federal Income Taxes-Current & Deferred | 409 | 0 | EIT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Deferred Taxes | 409.2 | 0 | PSTDP | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Other | 409.3 | 0 | EIT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| State Net Income Tax | 409.4 | 0 | EIT | PRODPT | PRODPT-DEM | PRODPT-E | PRODPT-C |
| Subtotal - Income Taxes | | 0 | | | | | |
| TOTAL TAXES (Excl. General Taxes) | | 0 | | | | | |
| TOTAL EXPENSES | | 50,911,883 | | | | | |
| V. OPERATING REVENUES | | | | | | | |
| Residential Sales | 480 | 32,277,847 | REVREQ | PRODREVREQ | REV-RESID | REV-RESID | REV-RESID |
| Commercial Sales | 481.1 | 9,751,296 | REVREQ | PRODREVREQ | REV-COMM | REV-COMM | REV-COMM |
| Industrial Sales | 481.2 | 204,165 | REVREQ | PRODREVREQ | REV-INDU | REV-INDU | REV-INDU |
| Irrigation Sales | 481.3 | 4,130,950 | REVREQ | PRODREVREQ | REV-IRRIG | REV-IRRIG | REV-IRRIG |
| Sales for Resale | 483 | 0 | REVREQ | PRODREVREQ | REVENUE | REVENUE | REVENUE |
| Forfeited Discounts | 487 | 0 | REVREQ | PRODREVREQ | REVENUE | REVENUE | REVENUE |
| Misc Service Revenue | 488 | 11,368 | REVREQ | PRODREVREQ | REVENUE | REVENUE | REVENUE |
| Transportation Revenue- Gas | 489 | 4,621,576 | REVREQ-TRN | PRODREVREQ | REV-TRANS | REV-TRANS | REV-TRANS |
| Rent from Utility Property | 493 | 0 | REVREQ | PRODREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 493 | 1,008 | REVREQ | PRODREVREQ | REVENUE | REV-COMM | REVENUE |
| Other Utility Revenue | 495 | 0 | REVREQ | PRODREVREQ | REVENUE | REVENUE | REVENUE |
| Total Operating Revenues | | 50,998,211 | | | | | |
| Revenue Credits OPEN | 415 | (2,179) | REVREQ | PRODREVREQ | REVENUE | REV-COMM | REVENUE |
| Revenue Credits Expense OPEN | 416 | 0 | REVREQ | PRODREVREQ | REVENUE | REVENUE | REVENUE |

Midwest Energy, Inc.
 Gas Cost of Service - Allocation Map
 Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Transmission Allocation | | | |
|---|---------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| VII. TAXES OTHER THAN INCOME TAXES | | | | | | | |
| A. General Taxes | | | | | | | |
| Property Taxes | 408.1 | 696,872 | PSTD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| FUTA Tax | 408.2 | 6,877 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| FICA Tax | 408.3 | 426,929 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| SUTA Tax | 408.4 | 11,570 | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Payroll Taxes Allocated | 408.5 | (445,376) | LABOR | TRANLABOR | TRANLABOR-D | TRANLABOR-E | TRANLABOR-C |
| Subtotal - Real Estate & Other | 408.17.408.18 | 0 | | | | | |
| Subtotal - General Taxes | | 696,872 | | | | | |
| TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases) | 408.1 | 39,464,781 | | | | | |
| B. Revenue Taxes: (GRT) | | | | | | | |
| State Gross Earnings | 408.11 | 0 | REVREQ | TRANREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Other | 408.12 | 0 | REVREQ | TRANREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - Revenue Taxes (GRT) | | 0 | | | | | |
| C. INCOME TAXES | | | | | | | |
| Federal Income Taxes-Current & Deferred | 409 | 0 | FIT | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Deferred Taxes | 409.2 | 0 | PSTD | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Other | 409.3 | 0 | FIT | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| State Net Income Tax | 409.4 | 0 | FIT | TRANPT | TRANPT-D | TRANPT-E | TRANPT-C |
| Subtotal - Income Taxes | | 0 | | | | | |
| TOTAL TAXES (Excl. General Taxes) | | 0 | | | | | |
| TOTAL EXPENSES | | 50,911,883 | | | | | |
| V. OPERATING REVENUES | | | | | | | |
| Residential Sales | 480 | 32,277,847 | REVREQ | TRANREVREQ | REV-RESID | REV-RESID | REV-RESID |
| Commercial Sales | 481.1 | 9,751,296 | REVREQ | TRANREVREQ | REV-COMM | REV-COMM | REV-COMM |
| Industrial Sales | 481.2 | 204,165 | REVREQ | TRANREVREQ | REV-INDU | REV-INDU | REV-INDU |
| Irrigation Sales | 481.3 | 4,130,950 | REVREQ | TRANREVREQ | REV-IRRIG | REV-IRRIG | REV-IRRIG |
| Sales for Resale | 483 | 0 | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |
| Forfeited Discounts | 487 | 0 | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |
| Misc Service Revenue | 488 | 11,368 | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |
| Transportation Revenue- Gas | 489 | 4,621,576 | REVREQ-TRN | TRANREVREQ | REV-TRANS | REV-TRANS | REV-TRANS |
| Rent from Utility Property | 493 | 0 | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 493 | 1,008 | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 495 | 0 | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |
| Total Operating Revenues | | 50,998,211 | | | | | |
| Revenue Credits OPEN | 415 | (2,179) | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |
| Revenue Credits Expense OPEN | 416 | 0 | REVREQ | TRANREVREQ | REVENUE | REVENUE | REVENUE |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Balancing Allocation | | | |
|---|---------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| VII. TAXES OTHER THAN INCOME TAXES | | | | | | | |
| A. General Taxes | | | | | | | |
| Property Taxes | 408.1 | 696,872 | PSTDP | BALANLABOR | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| FUTA Tax | 408.2 | 6,877 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| FICA Tax | 408.3 | 426,929 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| SUTA Tax | 408.4 | 11,570 | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Payroll Taxes Allocated | 408.5 | (445,376) | LABOR | BALANLABOR | BALANLABOR-D | BALANLABOR-E | BALANLABOR-C |
| Subtotal - Real Estate & Other | 408.17,408.18 | 0 | | | | | |
| Subtotal - General Taxes | | 696,872 | | | | | |
| TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases) | 408.1 | 39,464,781 | | | | | |
| B. Revenue Taxes: (GRT) | | | | | | | |
| State Gross Earnings | 408.11 | 0 | REVREQ | BALANREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Other | 408.12 | 0 | REVREQ | BALANREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - Revenue Taxes (GRT) | | 0 | | | | | |
| C. INCOME TAXES | | | | | | | |
| Federal Income Taxes-Current & Deferred | 409 | 0 | ELI | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| Deferred Taxes | 409.2 | 0 | PSTDP | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| Other | 409.3 | 0 | ELI | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| State Net Income Tax | 409.4 | 0 | ELI | BALANPT | BALANPTXL-DEM | BALANPT-E | BALANPT-C |
| Subtotal - Income Taxes | | 0 | | | | | |
| TOTAL TAXES (Excl. General Taxes) | | 0 | | | | | |
| TOTAL EXPENSES | | 50,911,883 | | | | | |
| V. OPERATING REVENUES | | | | | | | |
| Residential Sales | 480 | 32,277,847 | REVREQ | BALANREVREQ | REV-RESID | REV-RESID | REV-RESID |
| Commercial Sales | 481.1 | 9,751,296 | REVREQ | BALANREVREQ | REV-COMM | REV-COMM | REV-COMM |
| Industrial Sales | 481.2 | 204,165 | REVREQ | BALANREVREQ | REV-INDU | REV-INDU | REV-INDU |
| Irrigation Sales | 481.3 | 4,130,950 | REVREQ | BALANREVREQ | REV-IRRIG | REV-IRRIG | REV-IRRIG |
| Sales for Resale | 483 | 0 | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |
| Forfeited Discounts | 487 | 0 | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |
| Misc Service Revenue | 488 | 11,368 | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |
| Transportation Revenue- Gas | 489 | 4,621,576 | REVREQ-TRN | BALANREVREQ | REV-TRANS | REV-TRANS | REV-TRANS |
| Rent from Utility Property | 493 | 0 | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 493 | 1,008 | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 495 | 0 | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |
| Total Operating Revenues | | 50,998,211 | | | | | |
| Revenue Credits OPEN | 415 | (2,179) | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |
| Revenue Credits Expense OPEN | 416 | 0 | REVREQ | BALANREVREQ | REVENUE | REVENUE | REVENUE |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Distribution Allocation | | | |
|---|---------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| VII. TAXES OTHER THAN INCOME TAXES | | | | | | | |
| A. General Taxes | | | | | | | |
| Property Taxes | 408.1 | 696,872 | PSTDP | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTPT-C |
| FUTA Tax | 408.2 | 6,877 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| FICA Tax | 408.3 | 426,929 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| SUTA Tax | 408.4 | 11,570 | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Payroll Taxes Allocated | 408.5 | (446,376) | LABOR | DISTLABOR | DISTLABOR-D | DISTLABOR-E | DISTLABOR-C |
| Subtotal - Real Estate & Other | 408.17,408.18 | 0 | | | | | |
| Subtotal - General Taxes | | 696,872 | | | | | |
| TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases) | 408.1 | 39,464,781 | | | | | |
| B. Revenue Taxes: (GRT) | | | | | | | |
| State Gross Earnings | 408.11 | 0 | REVREQ | DISTREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Other | 408.12 | 0 | REVREQ | DISTREVREQ | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - Revenue Taxes (GRT) | | 0 | | | | | |
| C. INCOME TAXES | | | | | | | |
| Federal Income Taxes-Current & Deferred | 409 | 0 | ELI | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Deferred Taxes | 409.2 | 0 | PSTDP | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Other | 409.3 | 0 | ELI | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| State Net Income Tax | 409.4 | 0 | ELI | DISTPT | DISTPTXL-DEM | DISTPT-E | DISTPT-C |
| Subtotal - Income Taxes | | 0 | | | | | |
| TOTAL TAXES (Excl. General Taxes) | | 0 | | | | | |
| TOTAL EXPENSES | | 50,911,883 | | | | | |
| V. OPERATING REVENUES | | | | | | | |
| Residential Sales | 480 | 32,277,847 | REVREQ | DISTREVREQ | REV-RESID | REV-RESID | REV-RESID |
| Commercial Sales | 481.1 | 9,751,296 | REVREQ | DISTREVREQ | REV-COMM | REV-COMM | REV-COMM |
| Industrial Sales | 481.2 | 204,185 | REVREQ | DISTREVREQ | REV-INDU | REV-INDU | REV-INDU |
| Irrigation Sales | 481.3 | 4,130,950 | REVREQ | DISTREVREQ | REV-IRRIG | REV-IRRIG | REV-IRRIG |
| Sales for Resale | 483 | 0 | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |
| Forfeited Discounts | 487 | 0 | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |
| Misc Service Revenue | 488 | 11,368 | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |
| Transportation Revenue- Gas | 489 | 4,621,576 | REVREQ-TRN | DISTREVREQ | REV-TRANS | REV-TRANS | REV-TRANS |
| Rent from Utility Property | 493 | 0 | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 493 | 1,008 | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 495 | 0 | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |
| Total Operating Revenues | | 50,998,211 | | | | | |
| Revenue Credits OPEN | 415 | (2,179) | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |
| Revenue Credits Expense OPEN | 416 | 0 | REVREQ | DISTREVREQ | REVENUE | REVENUE | REVENUE |

Midwest Energy, Inc.
Gas Cost of Service - Allocation Map
Test Year Ended December 31, 2005

| Account Description | Account Code | Account Balance | Functional Allocation Factor | Onsite Allocation | | | |
|---|---------------|-----------------|------------------------------|--------------------------|------------------|------------------|--------------------|
| | | | | Classification Allocator | Demand Allocator | Energy Allocator | Customer Allocator |
| VII. TAXES OTHER THAN INCOME TAXES | | | | | | | |
| A. General Taxes | | | | | | | |
| Property Taxes | 408.1 | 696,872 | PSTDP | ONSITEPT | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| FUTA Tax | 408.2 | 6,877 | LABOR | ONSITELABOR | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| FICA Tax | 408.3 | 426,929 | LABOR | ONSITELABOR | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| SUTA Tax | 408.4 | 11,570 | LABOR | ONSITELABOR | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Payroll Taxes Allocated | 408.5 | (445,376) | LABOR | ONSITELABOR | ONSITELABOR-D | ONSITELABOR-E | ONSITELABOR-C |
| Subtotal - Real Estate & Other | 408.17,408.18 | 0 | | | | | |
| Subtotal - General Taxes | | 696,872 | | | | | |
| TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases) | 408.1 | 39,464,781 | | | | | |
| B. Revenue Taxes: (GRT) | | | | | | | |
| State Gross Earnings | 408.11 | 0 | REVREQ | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Other | 408.12 | 0 | REVREQ | CUST | SLS-MWE | SLS-MWE | SLS-MWE |
| Subtotal - Revenue Taxes (GRT) | | 0 | | | | | |
| C. INCOME TAXES | | | | | | | |
| Federal Income Taxes-Current & Deferred | 409 | 0 | ELT | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Deferred Taxes | 409.2 | 0 | PSTDP | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Other | 409.3 | 0 | ELT | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| State Net Income Tax | 409.4 | 0 | ELT | CUST | ONSITEPT-D | ONSITEPT-E | ONSITEBASE-C |
| Subtotal - Income Taxes | | 0 | | | | | |
| TOTAL TAXES (Excl. General Taxes) | | 0 | | | | | |
| TOTAL EXPENSES | | 50,911,883 | | | | | |
| V. OPERATING REVENUES | | | | | | | |
| Residential Sales | 480 | 32,277,847 | REVREQ | ONSITEREVREQ | REV-RESID | REV-RESID | REV-RESID |
| Commercial Sales | 481.1 | 9,751,296 | REVREQ | ONSITEREVREQ | REV-COMM | REV-COMM | REV-COMM |
| Industrial Sales | 481.2 | 204,165 | REVREQ | ONSITEREVREQ | REV-INDU | REV-INDU | REV-INDU |
| Irrigation Sales | 481.3 | 4,130,950 | REVREQ | ONSITEREVREQ | REV-IRRIG | REV-IRRIG | REV-IRRIG |
| Sales for Resale | 483 | 0 | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |
| Forfeited Discounts | 487 | 0 | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |
| Misc Service Revenue | 488 | 11,368 | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |
| Transportation Revenue- Gas | 489 | 4,621,576 | REVREQ-TRN | ONSITEREVREQ | REV-TRANS | REV-TRANS | REV-TRANS |
| Rent from Utility Property | 493 | 0 | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 493 | 1,008 | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |
| Other Utility Revenue | 495 | 0 | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |
| Total Operating Revenues | | 50,998,211 | | | | | |
| Revenue Credits OPEN | 415 | (2,179) | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |
| Revenue Credits Expense OPEN | 416 | 0 | REVREQ | ONSITEREVREQ | REVENUE | REVENUE | REVENUE |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES**

| <u>Account Description</u> | <u>Account Code</u> | <u>Total Allocated Dollars</u> | <u>Res K</u> | <u>Res M</u> | <u>Res T</u> | <u>Com K</u> | <u>Com M</u> | <u>Com T</u> | <u>HLF M</u> | <u>Ind K</u> | <u>Grain K</u> | <u>Irr K</u> |
|--|---------------------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|
| 1 I. GAS PLANT IN SERVICE | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 A. INTANGIBLE PLANT | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 Organization | 301.1 | 1,915 | 694 | 326 | 13 | 134 | 87 | 5 | 22 | 7 | 3 | 81 |
| 6 Franchise and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 Miscellaneous Intangible Plant | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 Subtotal - INTANGIBLE PLANT | 301-303 | 1,915 | 694 | 326 | 13 | 134 | 87 | 5 | 22 | 7 | 3 | 81 |
| 9 | | | | | | | | | | | | |
| 10 B. PRODUCTION PLANT | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | |
| 12 Land and Land Rights | 304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Unsuccessful Exploration & Development | 338 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 Subtotal - Plant Accounts 305, 311 | 305-317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 Other Equipment | 320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 Subtotal - PRODUCTION PLANT | 304-338 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | | | | | | | | | | | |
| 18 C. NATURAL GAS STORAGE PLANT & PROD PLANT | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | |
| 20 Land and Land Rights | 360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 Purification Equipment | 363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 Subtotal - Plant Accounts 361-363 | 361-363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 Subtotal - STORAGE PLANT | 360-363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | | |
| 25 D. TRANSMISSION PLANT | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | |
| 27 Land, Land Rights and Structures | 365.1 | 6,441 | 2,253 | 1,066 | 42 | 326 | 214 | 13 | 54 | 30 | 6 | 326 |
| 28 Structures & Improvements | 366 | 13,730 | 4,802 | 2,273 | 89 | 695 | 457 | 27 | 114 | 64 | 13 | 696 |
| 29 Mains | 367 | 759,340 | 113,908 | 85,758 | 4,038 | 22,450 | 36,400 | 2,358 | 14,721 | 6,418 | 308 | 61,242 |
| 30 Measuring & Reg. Station Equipment | 369 | 284,979 | 47,135 | 21,077 | 901 | 9,290 | 8,946 | 526 | 3,618 | 2,656 | 127 | 25,342 |
| 31 Other Equipment | 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 Subtotal - TRANSMISSION PLANT | 365-371 | 1,064,490 | 168,098 | 110,174 | 5,070 | 32,761 | 46,018 | 2,923 | 18,506 | 9,167 | 454 | 87,607 |
| 33 | | | | | | | | | | | | |
| 34 E. DISTRIBUTION PLANT | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | |
| 36 Land and Land Rights | 374 | 564,842 | 87,557 | 62,829 | 2,930 | 17,258 | 26,592 | 1,709 | 10,951 | 4,603 | 234 | 45,087 |
| 37 Structures and Improvements | 375 | 412,941 | 64,010 | 45,933 | 2,142 | 12,617 | 19,441 | 1,249 | 8,006 | 3,365 | 171 | 32,962 |
| 38 Mains- K System | 376-K | 21,062,125 | 8,610,871 | 0 | 0 | 1,284,176 | 0 | 0 | 0 | 145,000 | 23,576 | 1,526,535 |
| 39 Mains- M System | 376-M | 5,991,580 | 0 | 3,862,943 | 0 | 0 | 1,082,842 | 0 | 360,562 | 0 | 0 | 0 |
| 40 Mains- T System | 376-T | 229,805 | 0 | 0 | 162,063 | 0 | 0 | 67,742 | 0 | 0 | 0 | 0 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES

| Account Description | Account Code | Total Allocated Dollars | Com Tr M | HLE Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | Special Contracts |
|--|--------------|-------------------------|----------|----------|-----------|----------------|------------|----------|-----------|-------------|-------------------|
| 1 I. GAS PLANT IN SERVICE | | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 A. INTANGIBLE PLANT | | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 Organization | 301.1 | 1,915 | 31 | 4 | 108 | 17 | 6 | 1 | 371 | 0 | 4 |
| 6 Franchise and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 Miscellaneous Intangible Plant | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 Subtotal - INTANGIBLE PLANT | 301-303 | 1,915 | 31 | 4 | 108 | 17 | 6 | 1 | 371 | 0 | 4 |
| 9 | | | | | | | | | | | |
| 10 B. PRODUCTION PLANT | | | | | | | | | | | |
| 11 | | | | | | | | | | | |
| 12 Land and Land Rights | 304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 Unsuccessful Exploration & Development | 338 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 Subtotal - Plant Accounts 305, 311 | 305-317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 Other Equipment | 320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 Subtotal - PRODUCTION PLANT | 304-338 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | | | | | | | | | | | |
| 18 C. NATURAL GAS STORAGE PLANT & PROD PLANT | | | | | | | | | | | |
| 19 | | | | | | | | | | | |
| 20 Land and Land Rights | 360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 Purification Equipment | 363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 Subtotal - Plant Accounts 361-363 | 361-363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 Subtotal - STORAGE PLANT | 360-363 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | | | | | | | | | | | |
| 25 D. TRANSMISSION PLANT | | | | | | | | | | | |
| 26 | | | | | | | | | | | |
| 27 Land, Land Rights and Structures | 365.1 | 6,441 | 82 | 7 | 358 | 64 | 20 | 5 | 1,574 | 0 | 1 |
| 28 Structures & Improvements | 366 | 13,730 | 175 | 14 | 763 | 136 | 44 | 11 | 3,355 | 0 | 3 |
| 29 Mains | 367 | 759,340 | 27,773 | 2,103 | 54,681 | 13,464 | 3,455 | 1,070 | 309,196 | 0 | 0 |
| 30 Measuring & Reg. Station Equipment | 369 | 284,979 | 6,826 | 517 | 22,627 | 5,571 | 1,430 | 443 | 127,947 | 0 | 0 |
| 31 Other Equipment | 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 Subtotal - TRANSMISSION PLANT | 365-371 | 1,064,490 | 34,857 | 2,640 | 78,430 | 19,234 | 4,948 | 1,528 | 442,071 | 0 | 4 |
| 33 | | | | | | | | | | | |
| 34 E. DISTRIBUTION PLANT | | | | | | | | | | | |
| 35 | | | | | | | | | | | |
| 36 Land and Land Rights | 374 | 564,842 | 20,740 | 1,536 | 41,895 | 11,264 | 2,621 | 849 | 226,188 | 0 | 0 |
| 37 Structures and Improvements | 375 | 412,941 | 15,162 | 1,123 | 30,628 | 8,235 | 1,916 | 621 | 165,360 | 0 | 0 |
| 38 Mains- K System | 376-K | 21,062,125 | 0 | 0 | 1,596,449 | 306,851 | 93,164 | 24,770 | 7,446,281 | 0 | 4,452 |
| 39 Mains- M System | 376-M | 5,991,580 | 636,324 | 48,909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 Mains- T System | 376-T | 229,805 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|--|--------------|-------------------------|-------------|-----------|----------|-----------|-----------|---------|----------|----------|---------|-----------|
| 41 Mains - Deep Well Ground Bed | 376.1 | 595,229 | 174,257 | 98,958 | 4,161 | 26,262 | 25,650 | 1,608 | 8,101 | 3,160 | 477 | 32,953 |
| 42 Meas. & Reg. Stat. Equip. - General | 378 | 1,215,445 | 275,651 | 115,379 | 4,529 | 54,395 | 46,354 | 2,582 | 25,555 | 4,099 | 649 | 79,364 |
| 43 Meas. & Reg. Stat. Equip. - City Gate | 379 | 4,886 | 1,108 | 464 | 18 | 219 | 186 | 10 | 103 | 16 | 3 | 319 |
| 44 Services | 380 | 10,816,228 | 5,718,057 | 2,751,428 | 105,501 | 737,458 | 379,752 | 22,045 | 44,090 | 1,312 | 15,746 | 147,229 |
| 45 Meters & House Regulator | 381 | 5,905,983 | 1,845,128 | 887,843 | 34,044 | 992,274 | 510,968 | 29,662 | 59,325 | 6,959 | 21,187 | 198,102 |
| 46 Meter & House Regulator Install. | 382 | 2,096,243 | 654,901 | 315,127 | 12,083 | 352,193 | 181,361 | 10,528 | 21,056 | 2,470 | 7,520 | 70,313 |
| 47 House Regulators | 383 | 3,396,869 | 1,796,514 | 864,451 | 33,147 | 231,697 | 119,311 | 6,926 | 0 | 0 | 4,947 | 46,257 |
| 48 House Regulator Install. | 384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 Subtotal - Plant Accounts 383-384 | 383-384 | 3,396,869 | 1,796,514 | 864,451 | 33,147 | 231,697 | 119,311 | 6,926 | 0 | 0 | 4,947 | 46,257 |
| 50 Indust. Meas. & Reg. Station Equipment | 385 | 124,083 | 0 | 0 | 0 | 0 | 0 | 0 | 69,026 | 2,054 | 0 | 0 |
| 51 Other Property on Customers Premise | 386 | 5,044 | 2,648 | 1,274 | 49 | 342 | 176 | 10 | 20 | 1 | 7 | 68 |
| 52 Other Equipment | 387 | 7,059 | 2,559 | 1,203 | 48 | 496 | 323 | 19 | 83 | 24 | 10 | 299 |
| 53 Subtotal - DISTRIBUTION PLANT | 374-387 | 52,428,362 | 19,233,261 | 9,007,831 | 360,714 | 3,709,387 | 2,392,956 | 144,092 | 606,878 | 173,064 | 74,528 | 2,179,489 |
| 54 Finney County Contributions | 374-387 | (3,508,643) | (1,287,071) | (602,200) | (24,108) | (248,229) | (159,880) | (9,624) | (40,482) | (11,620) | (4,988) | (146,078) |
| 55 Subtotal - Distribution Net of FC Contributions | 374-387 | 48,919,719 | 17,946,190 | 8,405,631 | 336,606 | 3,461,158 | 2,233,076 | 134,468 | 566,396 | 161,443 | 69,540 | 2,033,410 |
| 56 | | | | | | | | | | | | |
| 57 F. GENERAL PLANT | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | |
| 59 Land and Land Rights | 389 | 16,060 | 6,321 | 1,989 | 155 | 1,131 | 455 | 43 | 148 | 53 | 23 | 690 |
| 60 Structures and Improvements | 390 | 277,646 | 109,276 | 34,379 | 2,675 | 19,550 | 7,864 | 741 | 2,562 | 911 | 401 | 11,937 |
| 61 Office Furniture and Equipment | 391 | 338,175 | 133,099 | 41,874 | 3,259 | 23,812 | 9,578 | 903 | 3,121 | 1,109 | 488 | 14,539 |
| 62 Transportation Equipment | 392 | 2,091,519 | 823,179 | 258,981 | 20,153 | 147,272 | 59,240 | 5,585 | 19,300 | 6,862 | 3,019 | 89,919 |
| 63 Stores Equipment | 393 | 7,197 | 2,833 | 891 | 69 | 507 | 204 | 19 | 66 | 24 | 10 | 309 |
| 64 Tools, Shop and Garage Equipment | 394 | 1,657,146 | 652,219 | 205,195 | 15,968 | 116,686 | 46,937 | 4,425 | 15,292 | 5,437 | 2,392 | 71,244 |
| 65 Laboratory Equipment | 395 | 272,876 | 107,398 | 33,789 | 2,629 | 19,214 | 7,729 | 729 | 2,518 | 895 | 394 | 11,732 |
| 66 Power Operated Equipment | 396 | 864,858 | 340,391 | 107,091 | 8,334 | 60,898 | 24,496 | 2,310 | 7,981 | 2,837 | 1,249 | 37,182 |
| 67 Communication Equipment | 397 | 36,566 | 14,392 | 4,528 | 352 | 2,575 | 1,036 | 98 | 337 | 120 | 53 | 1,572 |
| 68 Miscellaneous Plant | 398 | 8,517 | 3,257 | 615 | 41 | 525 | 138 | 12 | 42 | 43 | 10 | 478 |
| 69 Subtotal - Plant Accounts 393-398 | 393-398 | 5,570,560 | 2,192,365 | 689,332 | 53,635 | 392,170 | 157,676 | 14,866 | 51,366 | 18,291 | 8,040 | 239,603 |
| 70 Other Tangible Plant | 399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 Subtotal - GENERAL PLANT | 389-399 | 5,570,560 | 2,192,365 | 689,332 | 53,635 | 392,170 | 157,676 | 14,866 | 51,366 | 18,291 | 8,040 | 239,603 |
| 72 | | | | | | | | | | | | |
| 73 TOTAL PLANT IN SERVICE | | 55,556,684 | 20,307,347 | 9,205,464 | 395,324 | 3,886,223 | 2,436,857 | 152,261 | 636,291 | 188,908 | 78,037 | 2,360,701 |
| 74 | | | | | | | | | | | | |
| 75 G. ADDITIONS TO UTILITY PLANT | | | | | | | | | | | | |
| 76 | | | | | | | | | | | | |
| 77 Common Plant- Land & Land Rights | 118.89 | 105,615 | 39,105 | 18,353 | 948 | 6,150 | 4,201 | 298 | 1,253 | 351 | 123 | 4,310 |
| 78 Common Plt-Owned Struct & Impv | 118.9 | 779,438 | 288,596 | 135,445 | 6,995 | 45,390 | 31,004 | 2,200 | 9,246 | 2,593 | 908 | 31,805 |
| 79 Common Plant- Computers | 118.91 | 1,369,160 | 506,947 | 237,923 | 12,288 | 79,732 | 54,461 | 3,865 | 16,242 | 4,555 | 1,595 | 55,868 |
| 80 Common Plant- Commun Equipment | 118.97 | 4,817 | 1,784 | 837 | 43 | 281 | 192 | 14 | 57 | 16 | 6 | 197 |
| 81 Subtotal- Additions to Utility Plant | 105 | 2,259,030 | 836,431 | 392,558 | 20,274 | 131,554 | 89,857 | 6,377 | 26,798 | 7,515 | 2,632 | 92,180 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES

| Account Description | Account Code | Total Allocated Dollars | Total Allocated | | | | | | | | Special Contracts |
|--|--------------|-------------------------|-----------------|----------|-----------|----------------|------------|----------|------------|-------------|-------------------|
| | | | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | |
| 41 Mains - Deep Well Ground Bed | 376.1 | 595,229 | 13,994 | 1,081 | 33,992 | 6,682 | 1,997 | 539 | 161,268 | 0 | 87 |
| 42 Meas. & Reg. Stat. Equip. - General | 378 | 1,215,445 | 50,958 | 2,679 | 127,584 | 64,267 | 7,155 | 3,527 | 350,716 | 0 | 0 |
| 43 Meas. & Reg. Stat. Equip. - City Gate | 379 | 4,886 | 205 | 11 | 513 | 258 | 29 | 14 | 1,410 | 0 | 0 |
| 44 Services | 380 | 10,816,228 | 20,995 | 2,624 | 351,670 | 5,249 | 14,959 | 787 | 497,325 | 0 | 0 |
| 45 Meters & House Regulator | 381 | 5,905,983 | 28,250 | 37,597 | 473,184 | 27,834 | 20,128 | 4,175 | 669,167 | 0 | 60,155 |
| 46 Meter & House Regulator Install. | 382 | 2,096,243 | 10,027 | 13,345 | 167,950 | 9,879 | 7,144 | 1,482 | 237,511 | 0 | 21,351 |
| 47 House Regulators | 383 | 3,396,869 | 0 | 0 | 110,489 | 0 | 4,700 | 0 | 156,251 | 907 | 21,273 |
| 48 House Regulator Install. | 384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 Subtotal - Plant Accounts 383-384 | 383-384 | 3,396,869 | 0 | 0 | 110,489 | 0 | 4,700 | 0 | 156,251 | 907 | 21,273 |
| 50 Indust. Meas. & Reg. Station Equipment | 385 | 124,083 | 32,870 | 4,109 | 0 | 8,217 | 0 | 1,233 | 0 | 0 | 6,574 |
| 51 Other Property on Customers Premise | 386 | 5,044 | 10 | 1 | 163 | 2 | 7 | 0 | 230 | 1 | 33 |
| 52 Other Equipment | 387 | 7,059 | 114 | 15 | 398 | 62 | 21 | 5 | 1,364 | 0 | 15 |
| 53 Subtotal - DISTRIBUTION PLANT | 374-387 | 52,428,362 | 829,650 | 113,030 | 2,934,915 | 448,802 | 153,840 | 38,002 | 9,913,073 | 908 | 113,941 |
| 54 Finney County Contributions | 374-387 | (3,508,643) | (55,263) | (7,549) | (196,404) | (29,915) | (10,298) | (2,539) | (664,707) | (61) | (7,625) |
| 55 Subtotal - Distribution Net of FC Contributions | 374-387 | 48,919,719 | 774,386 | 105,481 | 2,738,511 | 418,887 | 143,542 | 35,462 | 9,248,366 | 848 | 106,316 |
| 56 | | | | | | | | | | | |
| 57 F. GENERAL PLANT | | | | | | | | | | | |
| 58 | | | | | | | | | | | |
| 59 Land and Land Rights | 389 | 16,060 | 67 | 20 | 1,142 | 118 | 57 | 11 | 3,260 | 13 | 365 |
| 60 Structures and Improvements | 390 | 277,646 | 1,163 | 345 | 19,742 | 2,044 | 979 | 186 | 56,352 | 221 | 6,317 |
| 61 Office Furniture and Equipment | 391 | 338,175 | 1,416 | 420 | 24,046 | 2,490 | 1,193 | 227 | 68,638 | 269 | 7,695 |
| 62 Transportation Equipment | 392 | 2,091,519 | 8,758 | 2,597 | 148,720 | 15,397 | 7,378 | 1,402 | 424,504 | 1,662 | 47,590 |
| 63 Stores Equipment | 393 | 7,197 | 30 | 9 | 512 | 53 | 25 | 5 | 1,461 | 6 | 164 |
| 64 Tools, Shop and Garage Equipment | 394 | 1,657,146 | 6,939 | 2,058 | 117,833 | 12,200 | 5,846 | 1,110 | 336,342 | 1,316 | 37,706 |
| 65 Laboratory Equipment | 395 | 272,876 | 1,143 | 339 | 19,403 | 2,009 | 963 | 183 | 55,384 | 217 | 6,209 |
| 66 Power Operated Equipment | 396 | 864,858 | 3,622 | 1,074 | 61,497 | 6,367 | 3,051 | 580 | 175,535 | 687 | 19,679 |
| 67 Communication Equipment | 397 | 36,566 | 153 | 45 | 2,600 | 269 | 129 | 25 | 7,422 | 29 | 832 |
| 68 Miscellaneous Plant | 398 | 8,517 | 35 | 6 | 602 | 94 | 33 | 8 | 2,351 | 8 | 218 |
| 69 Subtotal - Plant Accounts 393-398 | 393-398 | 5,570,560 | 23,326 | 6,912 | 396,098 | 41,041 | 19,654 | 3,735 | 1,131,248 | 4,426 | 126,775 |
| 70 Other Tangible Plant | 399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 Subtotal - GENERAL PLANT | 389-399 | 5,570,560 | 23,326 | 6,912 | 396,098 | 41,041 | 19,654 | 3,735 | 1,131,248 | 4,426 | 126,775 |
| 72 | | | | | | | | | | | |
| 73 TOTAL PLANT IN SERVICE | | 55,556,684 | 832,600 | 115,038 | 3,213,146 | 479,179 | 168,150 | 40,727 | 10,822,057 | 5,274 | 233,099 |
| 74 | | | | | | | | | | | |
| 75 G. ADDITIONS TO UTILITY PLANT | | | | | | | | | | | |
| 76 | | | | | | | | | | | |
| 77 Common Plant- Land & Land Rights | 118.89 | 105,615 | 1,663 | 167 | 6,174 | 880 | 323 | 72 | 20,818 | 14 | 412 |
| 78 Common Plt-Owned Struct & Impv | 118.9 | 779,438 | 12,271 | 1,234 | 45,563 | 6,492 | 2,386 | 530 | 153,634 | 103 | 3,042 |
| 79 Common Plant- Computers | 118.91 | 1,369,160 | 21,556 | 2,168 | 80,036 | 11,405 | 4,191 | 932 | 269,873 | 180 | 5,344 |
| 80 Common Plant- Commun Equipment | 118.97 | 4,817 | 76 | 8 | 282 | 40 | 15 | 3 | 949 | 1 | 19 |
| 81 Subtotal- Additions to Utility Plant | 105 | 2,259,030 | 35,566 | 3,576 | 132,055 | 18,817 | 6,915 | 1,537 | 445,274 | 297 | 8,817 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|--|--------------|-------------------------|------------|-----------|---------|-----------|-----------|---------|---------|---------|---------|-----------|
| 82 | | | | | | | | | | | | |
| 83 TOTAL UTILITY PLANT | | 57,815,714 | 21,143,778 | 9,598,022 | 415,598 | 4,017,777 | 2,526,714 | 158,638 | 663,089 | 196,423 | 80,669 | 2,452,881 |
| 84 | | | | | | | | | | | | |
| 85 II. DEPRECIATION RESERVE | | | | | | | | | | | | |
| 86 | | | | | | | | | | | | |
| 87 Unallocated | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 Intangible Plant | 108.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 Transmission Plant | 108.5 | 925,642 | 332,799 | 155,647 | 6,329 | 47,735 | 36,006 | 2,212 | 10,563 | 3,758 | 910 | 43,035 |
| 90 Distribution Plant | 108.6 | 19,118,950 | 6,930,831 | 3,262,871 | 130,905 | 1,348,013 | 877,678 | 52,902 | 224,759 | 64,604 | 27,034 | 807,308 |
| 91 General Plant | 108.7 | 2,508,885 | 969,814 | 457,599 | 30,230 | 171,664 | 105,262 | 8,753 | 33,233 | 5,748 | 3,572 | 85,602 |
| 92 Other Retirement Overhead-Gas | 108.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 Transport Equipment | 108.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 Subtotal - DEPRECIATION RESERVE | 108 | 22,553,477 | 8,233,444 | 3,876,118 | 167,464 | 1,567,412 | 1,018,946 | 63,867 | 268,555 | 74,110 | 31,516 | 935,944 |
| 95 | | | | | | | | | | | | |
| 96 Common Plant | 108.9 | 1,246,065 | 457,869 | 216,974 | 8,535 | 120,676 | 69,937 | 4,124 | 16,020 | 3,114 | 2,488 | 47,431 |
| 97 Total-DEP. RESERVE (PLANT IN SERVICE) | 108 | 23,799,542 | 8,691,313 | 4,093,092 | 175,999 | 1,688,088 | 1,088,883 | 67,991 | 284,575 | 77,224 | 34,005 | 983,375 |
| 98 | | | | | | | | | | | | |
| 99 Retirement Work in Progress | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | | | | | | | | | | | | |
| 101 TOTAL RESERVE FOR DEPRECIATION | 108 | 23,799,542 | 8,691,313 | 4,093,092 | 175,999 | 1,688,088 | 1,088,883 | 67,991 | 284,575 | 77,224 | 34,005 | 983,375 |
| 102 | | | | | | | | | | | | |
| 103 III. OTHER RATE BASE ITEMS | | | | | | | | | | | | |
| 104 Completed Const- Not Classified | 106 | 35,007 | 12,687 | 5,964 | 239 | 2,448 | 1,597 | 96 | 410 | 119 | 49 | 1,485 |
| 105 District Regulator Station Upg | 107.2 | 306,460 | 110,176 | 51,449 | 2,091 | 15,803 | 11,887 | 730 | 3,480 | 1,249 | 301 | 14,276 |
| 106 Accum Amort/Depl Gas | 111.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 Acquisition Costs- Twin Counties Gas | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 Long Term Notes Rec | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 Notes Rec- Other | 141 | 1,578,731 | 533,465 | 251,547 | 10,374 | 105,249 | 102,518 | 5,955 | 52,515 | 11,496 | 1,286 | 175,047 |
| 110 Accts Rec- Line Extensions | 142.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 Plant Materials & Supplies | 154.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 Resale Merch Inventory- Gas | 155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 Gas Stored Underground-K Sys | 164.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 Prepaid gas | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 Unrecovered PGA | 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 Other Def Credits-Cap Release | 253.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 Othr Def Cr-Cap Release -K Sys | 253.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 Subtotal-Miscellaneous Rate Base | 118.1-253 | 1,920,198 | 656,328 | 308,960 | 12,704 | 123,499 | 116,001 | 6,781 | 56,405 | 12,865 | 1,637 | 190,808 |
| 119 Contributions in Aid of Construction | 235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 Deferred Income Taxes | 281 | 0 | (0) | 1 | 1 | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 121 Contingency Reserve Balance | 254 | 0 | (0) | 1 | 1 | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 122 Total - OTHER RATE BASE ITEMS | | 1,920,198 | 656,328 | 308,962 | 12,706 | 123,499 | 116,001 | 6,781 | 56,405 | 12,865 | 1,637 | 190,808 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES

| Account Description | Account Code | Total Allocated Dollars | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | Special Contracts |
|--|--------------|-------------------------|----------|----------|-----------|----------------|------------|----------|------------|-------------|-------------------|
| 82 | | | | | | | | | | | |
| 83 TOTAL UTILITY PLANT | | 57,815,714 | 868,166 | 118,614 | 3,345,202 | 497,996 | 175,065 | 42,265 | 11,267,331 | 5,571 | 241,915 |
| 84 | | | | | | | | | | | |
| 85 II. DEPRECIATION RESERVE | | | | | | | | | | | |
| 86 | | | | | | | | | | | |
| 87 Unallocated | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 Intangible Plant | 108.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 89 Transmission Plant | 108.5 | 925,642 | 17,629 | 1,345 | 49,920 | 9,373 | 2,799 | 723 | 204,759 | 0 | 100 |
| 90 Distribution Plant | 108.6 | 19,118,950 | 309,410 | 41,902 | 1,079,047 | 167,499 | 56,746 | 14,148 | 3,681,021 | 335 | 41,937 |
| 91 General Plant | 108.7 | 2,508,885 | 27,403 | 4,402 | 160,644 | 14,565 | 7,682 | 1,336 | 394,758 | 840 | 25,780 |
| 92 Other Retirement Overhead-Gas | 108.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 Transport Equipment | 108.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 Subtotal - DEPRECIATION RESERVE | 108 | 22,553,477 | 354,442 | 47,649 | 1,289,611 | 191,438 | 67,226 | 16,206 | 4,280,538 | 1,175 | 67,817 |
| 95 | | | | | | | | | | | |
| 96 Common Plant | 108.9 | 1,246,065 | 14,949 | 3,946 | 73,435 | 8,547 | 3,541 | 843 | 186,130 | 70 | 7,433 |
| 97 Total-DEP. RESERVE (PLANT IN SERVICE) | 108 | 23,799,542 | 369,392 | 51,596 | 1,363,046 | 199,985 | 70,767 | 17,050 | 4,466,668 | 1,245 | 75,250 |
| 98 | | | | | | | | | | | |
| 99 Retirement Work in Progress | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | | | | | | | | | | | |
| 101 TOTAL RESERVE FOR DEPRECIATION | 108 | 23,799,542 | 369,392 | 51,596 | 1,363,046 | 199,985 | 70,767 | 17,050 | 4,466,668 | 1,245 | 75,250 |
| 102 | | | | | | | | | | | |
| 103 III. OTHER RATE BASE ITEMS | | | | | | | | | | | |
| 104 Completed Const- Not Classified | 106 | 35,007 | 567 | 76 | 1,973 | 307 | 104 | 26 | 6,785 | 1 | 75 |
| 105 District Regulator Station Upg | 107.2 | 306,460 | 5,804 | 443 | 16,527 | 3,088 | 927 | 239 | 67,957 | 0 | 33 |
| 106 Accum Amort/Depl Gas | 111.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 Acquisition Costs- Twin Counties Gas | 114 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 108 Long Term Notes Rec | 124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 109 Notes Rec- Other | 141 | 1,578,731 | 22,384 | 1,658 | 45,216 | 12,157 | 2,828 | 917 | 244,119 | 0 | 0 |
| 110 Accts Rec- Line Extensions | 142.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 Plant Materials & Supplies | 154.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 112 Resale Merch Inventory- Gas | 155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 113 Gas Stored Underground-K Sys | 164.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 Prepaid gas | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 Unrecovered PGA | 191 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 116 Other Def Credits-Cap Release | 253.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 Othr Def Cr-Cap Release -K Sys | 253.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 Subtotal-Miscellaneous Rate Base | 118.1-253 | 1,920,198 | 28,754 | 2,177 | 63,715 | 15,552 | 3,859 | 1,181 | 318,861 | 1 | 108 |
| 119 Contributions in Aid of Construction | 235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 Deferred Income Taxes | 281 | 0 | (0) | (0) | (0) | (0) | (0) | (0) | (1) | 0 | 0 |
| 121 Contingency Reserve Balance | 254 | 0 | (0) | (0) | (0) | (0) | (0) | (0) | (1) | 0 | 0 |
| 122 Total - OTHER RATE BASE ITEMS | | 1,920,198 | 28,754 | 2,177 | 63,715 | 15,552 | 3,859 | 1,181 | 318,860 | 1 | |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|---|--------------|-------------------------|------------|-----------|---------|-----------|-----------|---------|-----------|---------|---------|-----------|
| 123 | | | | | | | | | | | | |
| 124 IV. TOTAL RATE BASE (Excl. Working Capital) | | 35,936,370 | 13,108,792 | 5,813,892 | 252,305 | 2,453,188 | 1,553,831 | 97,429 | 434,919 | 132,064 | 48,301 | 1,660,314 |
| 125 | | | | | | | | | | | | |
| 126 Working Capital- WC Report | 131 | 5,343,327 | 2,394,260 | 989,106 | 37,352 | 487,095 | 380,775 | 17,757 | 177,029 | 29,516 | 5,914 | 482,454 |
| 127 | | | | | | | | | | | | |
| 128 V. TOTAL RATE BASE | | 41,279,697 | 15,503,053 | 6,802,998 | 289,658 | 2,940,283 | 1,934,607 | 115,186 | 611,948 | 161,580 | 54,215 | 2,142,768 |
| 129 | | | | | | | | | | | | |
| 130 I. OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | | |
| 131 | | | | | | | | | | | | |
| 132 A. PRODUCTION EXPENSES | | | | | | | | | | | | |
| 133 | | | | | | | | | | | | |
| 134 1. Manufactured Gas Production | | | | | | | | | | | | |
| 135 | | | | | | | | | | | | |
| 136 Operations Supervision & Engineering | 710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 Oil Gas Generating Expenses | 716 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 Subtotal - O&M Accounts | 710-716 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 139 Liquefied Petroleum Gas Expenses | 717 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 Maint Supervision & Engineering | 740 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 Maint. of Structure & Improvements | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 Gas Wells Expenses | 752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 Subtotal - Maintenance Accounts | 740-742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | | | | | | | | | | | | |
| 145 Subtotal - Manufactured Gas Production | 710-752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 146 | | | | | | | | | | | | |
| 147 2. Other Gas Supply Expenses | | | | | | | | | | | | |
| 148 | | | | | | | | | | | | |
| 149 Natural Gas Cost- M | 803 | 11,482,076 | 0 | 7,039,605 | 0 | 0 | 2,806,018 | 0 | 1,636,453 | 0 | 0 | 0 |
| 150 Natural Gas Cost- Twin Counties | 803.1 | 351,474 | 0 | 0 | 224,083 | 0 | 0 | 127,390 | 0 | 0 | 0 | 0 |
| 151 Natural Gas Cost- K Sys | 803.3 | 25,451,342 | 18,168,343 | 0 | 0 | 3,547,102 | 0 | 0 | 0 | 181,897 | 39,326 | 3,514,674 |
| 152 Unbilled Wholesale Gas | 804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 Recover Wholesale Demand Chge | 805.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 Retail Comm Purch/ Sched | 807.5 | 130,134 | 51,670 | 22,200 | 834 | 10,196 | 8,919 | 475 | 4,917 | 768 | 122 | 14,876 |
| 155 K- Gas From (To) Storage | 808.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 M- Gas From (To) Storage | 808.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 Gas Injections (Credit) | 809 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 158 Gas Used for Other Util Opers | 812 | (34,974) | (15,842) | (6,631) | (260) | (3,126) | (2,664) | (148) | (1,469) | (236) | (37) | (4,561) |
| 159 | | | | | | | | | | | | |
| 160 Subtotal - PRODUCTION EXPENSES | 710-813 | 37,380,052 | 18,204,170 | 7,055,174 | 224,657 | 3,554,172 | 2,812,273 | 127,717 | 1,639,901 | 182,430 | 39,410 | 3,524,990 |
| 161 | | | | | | | | | | | | |
| 162 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | Special Contracts |
|---|--------------|-------------------------|----------|----------|-----------|----------------|------------|----------|-----------|-------------|-------------------|
| 123 | | | | | | | | | | | |
| 124 IV. TOTAL RATE BASE (Excl. Working Capital) | | 35,936,370 | 527,529 | 69,196 | 2,045,871 | 313,563 | 108,157 | 26,396 | 7,119,522 | 4,327 | 166,773 |
| 125 | | | | | | | | | | | |
| 126 Working Capital- WC Report | 131 | 5,343,327 | 9,685 | 1,797 | 80,113 | 8,082 | 3,867 | 761 | 204,894 | 1,012 | 31,857 |
| 127 | | | | | | | | | | | |
| 128 V. TOTAL RATE BASE | | 41,279,697 | 537,214 | 70,993 | 2,125,984 | 321,645 | 112,025 | 27,158 | 7,324,416 | 5,339 | 198,630 |
| 129 | | | | | | | | | | | |
| 130 I. OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | |
| 131 | | | | | | | | | | | |
| 132 A. PRODUCTION EXPENSES | | | | | | | | | | | |
| 133 | | | | | | | | | | | |
| 134 1. Manufactured Gas Production | | | | | | | | | | | |
| 135 | | | | | | | | | | | |
| 136 Operations Supervision & Engineering | 710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 Oil Gas Generating Expenses | 716 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 138 Subtotal - O&M Accounts | 710-716 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 139 Liquefied Petroleum Gas Expenses | 717 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140 Maint Supervision & Engineering | 740 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 Maint. of Structure & Improvements | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 Gas Wells Expenses | 752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 Subtotal - Maintenance Accounts | 740-742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144 | | | | | | | | | | | |
| 145 Subtotal - Manufactured Gas Production | 710-752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 146 | | | | | | | | | | | |
| 147 2. Other Gas Supply Expenses | | | | | | | | | | | |
| 148 | | | | | | | | | | | |
| 149 Natural Gas Cost- M | 803 | 11,482,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 150 Natural Gas Cost- Twin Counties | 803.1 | 351,474 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 151 Natural Gas Cost- K Sys | 803.3 | 25,451,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 Unbilled Wholesale Gas | 804 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 Recover Wholesale Demand Chge | 805.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 Retail Comm Purch/ Sched | 807.5 | 130,134 | 836 | 44 | 2,093 | 1,054 | 117 | 58 | 5,752 | 81 | 5,122 |
| 155 K- Gas From (To) Storage | 808.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 M- Gas From (To) Storage | 808.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 Gas Injections (Credit) | 809 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 158 Gas Used for Other Util Opers | 812 | (34,974) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 159 | | | | | | | | | | | |
| 160 Subtotal - PRODUCTION EXPENSES | 710-813 | 37,380,052 | 836 | 44 | 2,093 | 1,054 | 117 | 58 | 5,752 | 81 | 5,122 |
| 161 | | | | | | | | | | | |
| 162 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES | | | | | | | | | | | |
| 163 | | | | | | | | | | | |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|---|--------------|-------------------------|---------|---------|-------|--------|--------|-------|--------|-------|---------|--------|
| 164 Operation Supervision & Engineering | 840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 Operation Labor & Expenses | 841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 Subtotal - O&M Accounts | 840-841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 167 Wells Expense | 816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 168 Storage Wells Royalties | 825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 Power | 842.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 Subtotal - O&M Accounts | 816,825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 171 Maint. Supervision & Engineering | 843.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 Subtotal - Maint. Accounts 843-848 | 843.1-843.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | | | | | | | | | | | |
| 174 Subtotal - NATURAL GAS STORAGE | 840-843.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | | | | | | | | | | | | |
| 176 C. TRANSMISSION EXPENSES | | | | | | | | | | | | |
| 177 | | | | | | | | | | | | |
| 178 Trans Supv Engineering | 850 | 11,045 | 1,508 | 674 | 29 | 297 | 286 | 17 | 116 | 85 | 4 | 811 |
| 179 Mains Expense- Trans | 856 | 1,783 | 243 | 109 | 5 | 48 | 46 | 3 | 19 | 14 | 1 | 131 |
| 180 Meas & Reg- Trans | 857 | 25,419 | 3,470 | 1,552 | 66 | 684 | 659 | 39 | 266 | 195 | 9 | 1,866 |
| 181 Rents | 860 | 64 | 9 | 4 | 0 | 2 | 2 | 0 | 1 | 0 | 0 | 5 |
| 182 Subtotal - Operation Accounts 856-860 | 850-860 | 38,311 | 5,230 | 2,339 | 100 | 1,031 | 993 | 58 | 401 | 295 | 14 | 2,812 |
| 183 Maint. of Mains | 863 | 18,721 | 2,556 | 1,143 | 49 | 504 | 485 | 29 | 196 | 144 | 7 | 1,374 |
| 184 Maint Gas Meters- Trans | 865 | 3,660 | 500 | 223 | 10 | 98 | 95 | 6 | 38 | 28 | 1 | 269 |
| 185 Maint Other Equip | 867 | 40 | 6 | 4 | 0 | 1 | 2 | 0 | 1 | 0 | 0 | 3 |
| 186 | | | | | | | | | | | | |
| 187 Subtotal - TRANSMISSION EXPENSES | 850-867 | 60,731 | 8,291 | 3,709 | 159 | 1,634 | 1,574 | 93 | 637 | 467 | 22 | 4,457 |
| 188 | | | | | | | | | | | | |
| 189 D. DISTRIBUTION EXPENSES | | | | | | | | | | | | |
| 190 | | | | | | | | | | | | |
| 191 Operation Supervision & Engineering | 870 | 451,196 | 174,401 | 41,000 | 2,981 | 29,252 | 9,160 | 841 | 2,821 | 1,969 | 584 | 22,851 |
| 192 Distribution Load Dispatching | 871 | 7,099 | 1,277 | 534 | 21 | 252 | 215 | 12 | 118 | 19 | 3 | 368 |
| 193 Mains Expense- K | 874-K | 935,609 | 378,618 | 0 | 0 | 56,278 | 0 | 0 | 0 | 6,222 | 1,037 | 65,720 |
| 194 Mains Expense- M | 874-M | 266,229 | 0 | 171,645 | 0 | 0 | 48,115 | 0 | 16,021 | 0 | 0 | 0 |
| 195 Mains Expense- T | 874-T | 10,155 | 0 | 0 | 6,412 | 0 | 0 | 3,743 | 0 | 0 | 0 | 0 |
| 196 Services Expense | 874-S | 480,498 | 252,273 | 121,389 | 4,655 | 32,536 | 16,754 | 973 | 1,945 | 58 | 695 | 6,496 |
| 197 Gas District Regul Oper / Meter Test | 875 | 194,421 | 59,779 | 28,764 | 1,103 | 32,148 | 16,554 | 961 | 1,922 | 225 | 686 | 6,418 |
| 198 Gas Industrial Meter Test / History | 876 | 74,373 | 0 | 0 | 0 | 0 | 0 | 0 | 41,373 | 1,231 | 0 | 0 |
| 199 Meter & House Regulator Expenses | 878 | 404,928 | 124,504 | 59,909 | 2,297 | 66,956 | 34,479 | 2,002 | 4,003 | 470 | 1,430 | 13,367 |
| 200 Customer Installations Expenses | 879 | 270,217 | 141,870 | 68,266 | 2,618 | 18,297 | 9,422 | 547 | 1,094 | 33 | 391 | 3,653 |
| 201 Other Expenses | 880 | 782,375 | 285,047 | 70,878 | 2,560 | 42,065 | 12,332 | 890 | 2,603 | 4,302 | 780 | 46,394 |
| 202 Rents | 881 | 750 | 270 | 126 | 5 | 39 | 29 | 2 | 9 | 3 | 1 | 35 |
| 203 Maint. Supervision & Engineering | 885 | 60,791 | 23,498 | 5,524 | 402 | 3,941 | 1,234 | 113 | 380 | 265 | 79 | 3,079 |
| 204 Maint. of Structures & Improvements | 886 | 67,683 | 24,533 | 11,535 | 463 | 4,758 | 3,096 | 187 | 793 | 230 | 95 | 2,866 |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Transport Classes | | | | | | | | Special Contracts | |
|---|--------------|-------------------------|-------------------|----------|----------|----------------|------------|----------|----------|-------------|-------------------|---|
| | | | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | | |
| 164 Operation Supervision & Engineering | 840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 Operation Labor & Expenses | 841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 Subtotal - O&M Accounts | 840-841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 167 Wells Expense | 816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 168 Storage Wells Royalties | 825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 169 Power | 842.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170 Subtotal - O&M Accounts | 816,825 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 171 Maint. Supervision & Engineering | 843.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 Subtotal - Maint. Accounts 843-848 | 843.1-843.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 173 | | | | | | | | | | | | |
| 174 Subtotal - NATURAL GAS STORAGE | 840-843.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 175 | | | | | | | | | | | | |
| 176 C. TRANSMISSION EXPENSES | | | | | | | | | | | | |
| 177 | | | | | | | | | | | | |
| 178 Trans Supv Engineering | 850 | 11,045 | 218 | 17 | 724 | 178 | 46 | 14 | 4,092 | 58 | 1,871 | |
| 179 Mains Expense- Trans | 856 | 1,783 | 35 | 3 | 117 | 29 | 7 | 2 | 661 | 9 | 302 | |
| 180 Meas & Reg- Trans | 857 | 25,419 | 502 | 38 | 1,666 | 410 | 105 | 33 | 9,419 | 134 | 4,307 | |
| 181 Rents | 860 | 64 | 1 | 0 | 4 | 1 | 0 | 0 | 24 | 0 | 11 | |
| 182 Subtotal - Operation Accounts 856-860 | 850-860 | 38,311 | 757 | 57 | 2,510 | 618 | 159 | 49 | 14,196 | 201 | 6,491 | |
| 183 Maint. of Mains | 863 | 18,721 | 370 | 28 | 1,227 | 302 | 78 | 24 | 6,937 | 98 | 3,172 | |
| 184 Maint Gas Meters- Trans | 865 | 3,660 | 72 | 5 | 240 | 59 | 15 | 5 | 1,356 | 19 | 620 | |
| 185 Maint Other Equip | 867 | 40 | 1 | 0 | 3 | 1 | 0 | 0 | 16 | 0 | 0 | |
| 186 | | | | | | | | | | | | |
| 187 Subtotal - TRANSMISSION EXPENSES | 850-867 | 60,731 | 1,201 | 91 | 3,980 | 980 | 251 | 78 | 22,504 | 319 | 10,283 | |
| 188 | | | | | | | | | | | | |
| 189 D. DISTRIBUTION EXPENSES | | | | | | | | | | | | |
| 190 | | | | | | | | | | | | |
| 191 Operation Supervision & Engineering | 870 | 451,196 | 1,867 | 409 | 32,204 | 4,376 | 1,700 | 375 | 113,011 | 398 | 10,998 | |
| 192 Distribution Load Dispatching | 871 | 7,099 | 236 | 12 | 591 | 298 | 33 | 16 | 1,624 | 23 | 1,447 | |
| 193 Mains Expense- K | 874-K | 935,609 | 0 | 0 | 69,049 | 13,171 | 4,021 | 1,064 | 320,217 | 818 | 19,395 | |
| 194 Mains Expense- M | 874-M | 266,229 | 28,274 | 2,173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 195 Mains Expense- T | 874-T | 10,155 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 196 Services Expense | 874-S | 480,498 | 926 | 116 | 15,515 | 232 | 660 | 35 | 21,941 | 127 | 3,173 | |
| 197 Gas District Regul Oper / Meter Test | 875 | 194,421 | 915 | 1,218 | 15,330 | 902 | 652 | 135 | 21,680 | 126 | 4,901 | |
| 198 Gas Industrial Meter Test / History | 876 | 74,373 | 19,701 | 2,463 | 0 | 4,925 | 0 | 739 | 0 | 0 | 3,940 | |
| 199 Meter & House Regulator Expenses | 878 | 404,928 | 1,906 | 2,537 | 31,929 | 1,878 | 1,358 | 282 | 45,153 | 262 | 10,207 | |
| 200 Customer Installations Expenses | 879 | 270,217 | 521 | 65 | 8,725 | 130 | 371 | 20 | 12,339 | 72 | 1,784 | |
| 201 Other Expenses | 880 | 782,375 | 3,539 | 278 | 50,041 | 9,747 | 2,888 | 770 | 224,705 | 755 | 21,802 | |
| 202 Rents | 881 | 750 | 14 | 1 | 40 | 8 | 2 | 1 | 166 | 0 | 0 | |
| 203 Maint. Supervision & Engineering | 885 | 60,791 | 252 | 55 | 4,339 | 590 | 229 | 50 | 15,226 | 54 | 1,482 | |
| 204 Maint. of Structures & Improvements | 886 | 67,683 | 1,092 | 147 | 3,818 | 591 | 201 | 50 | 13,081 | 1 | 147 | |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|--|--------------|-------------------------|------------|-----------|---------|-----------|-----------|---------|-----------|---------|---------|-----------|
| 205 Maint. of Mains | 887 | 266,242 | 84,028 | 37,696 | 1,581 | 12,531 | 10,567 | 661 | 3,518 | 1,415 | 230 | 14,896 |
| 206 Gas Regul / Meter Maint | 889 | 219,200 | 67,398 | 32,431 | 1,244 | 36,245 | 18,664 | 1,083 | 2,167 | 254 | 774 | 7,236 |
| 207 Maint. of Services | 892 | 62,863 | 8,581 | 3,837 | 164 | 1,691 | 1,629 | 96 | 659 | 483 | 23 | 4,614 |
| 208 Maint. of Meters & House Regulators | 893 | 321,972 | 170,282 | 81,937 | 3,142 | 21,961 | 11,309 | 656 | 0 | 0 | 469 | 4,384 |
| 209 Maint Other Gas Plant | 895 | 6,617 | 2,452 | 1,151 | 60 | 386 | 263 | 19 | 79 | 22 | 8 | 269 |
| 210 | | | | | | | | | | | | |
| 211 Subtotal - DISTRIBUTION EXPENSES | 870-894 | 4,883,218 | 1,798,809 | 736,622 | 29,706 | 359,337 | 193,822 | 12,786 | 79,505 | 17,201 | 7,283 | 202,646 |
| 212 | | | | | | | | | | | | |
| 213 Total - OPERATION & MAINTENANCE EXPENSES | | 42,324,002 | 20,011,270 | 7,795,506 | 254,522 | 3,915,143 | 3,007,669 | 140,596 | 1,720,043 | 200,098 | 46,716 | 3,732,093 |
| 214 | | | | | | | | | | | | |
| 215 | | | | | | | | | | | | |
| 216 II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | | | | |
| 217 | | | | | | | | | | | | |
| 218 Supervision | 901 | 118,934 | 48,689 | 23,218 | 1,999 | 9,813 | 5,159 | 527 | 1,630 | 71 | 217 | 2,352 |
| 219 Meter Reading Expenses | 902 | 849,092 | 289,693 | 139,395 | 33,528 | 37,362 | 19,239 | 7,006 | 14,012 | 66 | 798 | 7,459 |
| 220 Customer Records & Collection Expense | 903 | 1,142,515 | 575,856 | 270,483 | 10,252 | 72,843 | 40,834 | 2,215 | 10,755 | 702 | 1,538 | 24,710 |
| 221 Uncollectible Accounts Expense | 904 | 312,109 | 141,822 | 56,110 | 2,146 | 27,180 | 20,096 | 1,018 | 10,928 | 1,367 | 365 | 24,689 |
| 222 Misc. Customer Accts. Expenses | 905 | 3,562 | 1,795 | 843 | 32 | 227 | 127 | 7 | 34 | 2 | 5 | 77 |
| 223 | | | | | | | | | | | | |
| 224 Total - CUSTOMER ACCOUNTS EXPENSES | 901-905 | 2,426,211 | 1,057,856 | 490,050 | 47,956 | 147,425 | 85,456 | 10,772 | 37,359 | 2,209 | 2,923 | 59,286 |
| 225 | | | | | | | | | | | | |
| 226 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES | | | | | | | | | | | | |
| 227 | | | | | | | | | | | | |
| 228 Supervision | 907 | 44,482 | 18,210 | 8,684 | 747 | 3,670 | 1,929 | 197 | 610 | 27 | 81 | 880 |
| 229 Gen Customer Assistance | 908 | 296,155 | 94,649 | 45,387 | 1,745 | 12,092 | 6,289 | 356 | 5,714 | 135 | 1,860 | 16,081 |
| 230 Financing Programs | 908.1 | 23 | 12 | 6 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 |
| 231 Public Safety Programs | 909 | 24,854 | 13,049 | 6,279 | 241 | 1,683 | 867 | 50 | 101 | 3 | 36 | 336 |
| 232 Current Comments | 909.1 | 3,309 | 1,737 | 836 | 32 | 224 | 115 | 7 | 13 | 0 | 5 | 45 |
| 233 Customer Assistance Expenses | 910 | 15,621 | 8,201 | 3,946 | 151 | 1,058 | 545 | 32 | 63 | 2 | 23 | 211 |
| 234 | | | | | | | | | | | | |
| 235 Total - CUSTOMER SERVICE & INFORMATIONAL EXP. | | 384,444 | 135,859 | 65,137 | 2,917 | 18,728 | 9,746 | 642 | 6,501 | 167 | 2,005 | 17,553 |
| 236 | | | | | | | | | | | | |
| 237 IV. SALES EXPENSES | | | | | | | | | | | | |
| 238 | | | | | | | | | | | | |
| 239 Supervision | 911 | 635 | 279 | 120 | 5 | 48 | 37 | 2 | 18 | 3 | 1 | 54 |
| 240 Other Load Building Programs | 912 | 732 | 321 | 138 | 5 | 56 | 43 | 2 | 21 | 3 | 1 | 63 |
| 241 Advertising | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 242 Miscellaneous Sales Expenses | 918,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 243 Subtotal - O&M Accounts | 915,918,919 | 635 | 279 | 120 | 5 | 48 | 37 | 2 | 18 | 3 | 1 | 54 |
| 244 | | | | | | | | | | | | |
| 245 Total - SALES EXPENSES | 915-919 | 1,367 | 600 | 259 | 10 | 104 | 80 | 4 | 38 | 6 | 1 | 117 |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | Special Contracts |
|--|-----------------|-------------------------------|----------|----------|----------|----------------|------------|----------|----------|-------------|----------------------|
| 205 Maint. of Mains | 887 | 266,242 | 6,209 | 477 | 15,579 | 2,994 | 909 | 242 | 72,664 | 0 | 43 |
| 206 Gas Regul / Meter Maint | 889 | 219,200 | 1,032 | 1,373 | 17,284 | 1,017 | 735 | 153 | 24,443 | 142 | 5,525 |
| 207 Maint. of Services | 892 | 62,863 | 1,243 | 94 | 4,119 | 1,014 | 260 | 81 | 23,293 | 330 | 10,651 |
| 208 Maint. of Meters & House Regulators | 893 | 321,972 | 0 | 0 | 10,473 | 0 | 445 | 0 | 14,810 | 86 | 2,016 |
| 209 Maint Other Gas Plant | 895 | 6,617 | 104 | 10 | 387 | 55 | 20 | 4 | 1,301 | 1 | 26 |
| 210 | | | | | | | | | | | |
| 211 Subtotal - DISTRIBUTION EXPENSES | 870-894 | 4,883,218 | 67,831 | 11,430 | 279,425 | 41,927 | 14,486 | 4,015 | 925,655 | 3,195 | 97,536 |
| 212 | | | | | | | | | | | |
| 213 Total - OPERATION & MAINTENANCE EXPENSES | | 42,324,002 | 69,868 | 11,565 | 285,498 | 43,961 | 14,854 | 4,151 | 953,912 | 3,595 | 112,941 |
| 214 | | | | | | | | | | | |
| 215 | | | | | | | | | | | |
| 216 II. CUSTOMER ACCOUNTS EXPENSES | | | | | | | | | | | |
| 217 | | | | | | | | | | | |
| 218 Supervision | 901 | 118,934 | 490 | 247 | 8,913 | 235 | 380 | 38 | 12,777 | 73 | 2,107 |
| 219 Meter Reading Expenses | 902 | 849,092 | 1,064 | 834 | 111,759 | 266 | 4,754 | 40 | 158,047 | 917 | 22,852 |
| 220 Customer Records & Collection Expense | 903 | 1,142,515 | 3,164 | 300 | 45,783 | 1,213 | 1,973 | 271 | 69,907 | 367 | 9,351 |
| 221 Uncollectible Accounts Expense | 904 | 312,109 | 997 | 155 | 5,746 | 704 | 288 | 63 | 16,758 | 50 | 1,627 |
| 222 Misc. Customer Accts. Expenses | 905 | 3,562 | 10 | 1 | 143 | 4 | 6 | 1 | 218 | 1 | 29 |
| 223 | | | | | | | | | | | 0 |
| 224 Total - CUSTOMER ACCOUNTS EXPENSES | 901-905 | 2,426,211 | 5,724 | 1,537 | 172,343 | 2,422 | 7,400 | 412 | 257,707 | 1,408 | 35,966 |
| 225 | | | | | | | | | | | |
| 226 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES | | | | | | | | | | | |
| 227 | | | | | | | | | | | |
| 228 Supervision | 907 | 44,482 | 183 | 93 | 3,333 | 88 | 142 | 14 | 4,779 | 27 | 788 |
| 229 Gen Customer Assistance | 908 | 296,155 | 2,199 | 239 | 40,121 | 580 | 1,688 | 146 | 58,555 | 327 | 7,990 |
| 230 Financing Programs | 908.1 | 23 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |
| 231 Public Safety Programs | 909 | 24,854 | 48 | 6 | 803 | 12 | 34 | 2 | 1,135 | 7 | 164 |
| 232 Current Comments | 909.1 | 3,309 | 6 | 1 | 107 | 2 | 5 | 0 | 151 | 1 | 22 |
| 233 Customer Assistance Expenses | 910 | 15,621 | 30 | 4 | 504 | 8 | 21 | 1 | 713 | 4 | 103 |
| 234 | | | | | | | | | | | |
| 235 Total - CUSTOMER SERVICE & INFORMATIONAL EXP. | | 384,444 | 2,467 | 342 | 44,869 | 689 | 1,891 | 163 | 65,334 | 366 | 9,068 |
| 236 | | | | | | | | | | | |
| 237 IV. SALES EXPENSES | | | | | | | | | | | |
| 238 | | | | | | | | | | | |
| 239 Supervision | 911 | 635 | 3 | 0 | 13 | 4 | 1 | 0 | 29 | 0 | 18 |
| 240 Other Load Building Programs | 912 | 732 | 4 | 0 | 15 | 4 | 1 | 0 | 33 | 0 | 21 |
| 241 Advertising | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 242 Miscellaneous Sales Expenses | 918,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 243 Subtotal - O&M Accounts | 915,918,919 | 635 | 3 | 0 | 13 | 4 | 1 | 0 | 29 | 0 | 18 |
| 244 | | | | | | | | | | | |
| 245 Total - SALES EXPENSES | 915-919 | 1,367 | 7 | 0 | 29 | 8 | 1 | 0 | 62 | 1 | 40 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|---|--------------|-------------------------|-----------|-----------|----------|-----------|----------|---------|----------|---------|---------|----------|
| 246 | | | | | | | | | | | | |
| 247 Total - CUSTOMER ACCOUNTS, SERVICES & REPAIRS | 901-919 | 2,812,022 | 1,194,314 | 555,446 | 50,883 | 166,257 | 95,282 | 11,419 | 43,898 | 2,382 | 4,929 | 76,956 |
| 248 | | | | | | | | | | | | |
| 249 V. ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | | | | | |
| 250 | | | | | | | | | | | | |
| 251 A. Labor-Related: | | | | | | | | | | | | |
| 252 | | | | | | | | | | | | |
| 253 Administrative & General Salaries | 920 | 1,227,914 | 483,282 | 152,046 | 11,832 | 86,462 | 34,779 | 3,279 | 11,331 | 4,029 | 1,773 | 52,791 |
| 254 Human Resources-Other Resource | 921 | 466,448 | 183,584 | 57,758 | 4,495 | 32,844 | 13,212 | 1,246 | 4,304 | 1,530 | 673 | 20,054 |
| 255 Salary Adjustments To 920-Cr | 921.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 Outside Serv Employed-Special | 923.1 | 58,264 | 22,932 | 7,215 | 561 | 4,103 | 1,650 | 156 | 538 | 191 | 84 | 2,505 |
| 257 Employee Pension Expense | 926.01 | 660,424 | 259,930 | 81,777 | 6,364 | 46,503 | 18,706 | 1,764 | 6,094 | 2,167 | 953 | 28,393 |
| 258 Pensions-Early Retirement | 926.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 259 Other Employee Benefits | 926.2 | 1,689,864 | 665,096 | 209,247 | 16,283 | 118,990 | 47,863 | 4,513 | 15,593 | 5,544 | 2,440 | 72,651 |
| 260 Employee Pensn/Bnfts Allocated | 926.9 | (2,303,245) | (906,511) | (285,198) | (22,193) | (162,180) | (65,237) | (6,151) | (21,253) | (7,556) | (3,325) | (99,022) |
| 261 | | | | | | | | | | | | |
| 262 Subtotal - O&M Accounts 920-923, 926 | | 1,799,669 | 708,313 | 222,843 | 17,341 | 126,722 | 50,973 | 4,806 | 16,607 | 5,904 | 2,598 | 77,372 |
| 263 | | | | | | | | | | | | |
| 264 B. Plant-Related: | | | | | | | | | | | | |
| 265 | | | | | | | | | | | | |
| 266 Property Insurance | 924 | 23,146 | 8,572 | 4,023 | 208 | 1,349 | 921 | 65 | 275 | 77 | 27 | 943 |
| 267 Injuries and Damages | 925 | 102,384 | 40,296 | 12,678 | 987 | 7,209 | 2,900 | 273 | 945 | 336 | 148 | 4,402 |
| 268 Injuries & Damages Expense | 925.1 | 112,438 | 44,253 | 13,923 | 1,083 | 7,917 | 3,185 | 300 | 1,038 | 369 | 162 | 4,834 |
| 269 Sfty/Injuries & Dmgs Allocated | 925.9 | (112,438) | (44,253) | (13,923) | (1,083) | (7,917) | (3,185) | (300) | (1,038) | (369) | (162) | (4,834) |
| 270 Maint of Buildings | 935 | 300,794 | 111,404 | 52,287 | 2,706 | 17,536 | 11,967 | 850 | 3,570 | 998 | 351 | 12,257 |
| 271 | | | | | | | | | | | | |
| 272 Subtotal - O&M Accounts 924-925, 932 | | 426,324 | 160,272 | 68,988 | 3,900 | 26,095 | 15,788 | 1,189 | 4,789 | 1,411 | 526 | 17,602 |
| 273 | | | | | | | | | | | | |
| 274 C. Other-Related: | | | | | | | | | | | | |
| 275 | | | | | | | | | | | | |
| 276 Franchise Requirements | 927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 277 Federal Regulatory Comm Exp | 928 | 217,418 | 86,286 | 36,117 | 1,418 | 17,027 | 14,510 | 808 | 8,000 | 1,283 | 203 | 24,843 |
| 278 State Regulatory Comm Exp | 928.1 | (72,946) | (28,950) | (12,118) | (476) | (5,713) | (4,868) | (271) | (2,684) | (431) | (68) | (8,335) |
| 279 Revenue Credit- Finney County | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 General Goodwill Advertising | 930.1 | 94,863 | 31,772 | 13,312 | 505 | 6,269 | 5,354 | 288 | 2,936 | 526 | 75 | 9,469 |
| 281 DONATIONS | 426 | 12,325 | 4,928 | 1,948 | 88 | 933 | 702 | 41 | 363 | 63 | 13 | 1,150 |
| 282 Miscellaneous General Expenses | 930.2 | 140,347 | 26,689 | 10,059 | 400 | 5,265 | 4,064 | 229 | 2,178 | 610 | 65 | 8,970 |
| 283 Board Of Directors Exp-1099 | 930.3 | 77,226 | 25,865 | 10,837 | 411 | 5,104 | 4,358 | 234 | 2,390 | 428 | 61 | 7,708 |
| 284 Industry Assn Dues/Membership | 930.6 | 39,473 | 14,069 | 5,987 | 224 | 2,768 | 2,385 | 126 | 1,314 | 201 | 33 | 3,901 |
| 285 Subtotal - Franchise+Duplicate Charges | 927,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 286 Subtotal - O&M Accounts 927,929,930 | 927,929,930 | 39,473 | 14,069 | 5,987 | 224 | 2,768 | 2,385 | 126 | 1,314 | 201 | 33 | 3,901 |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | Special Contracts |
|--|--------------|-------------------------|----------|----------|-----------|----------------|------------|----------|-----------|-------------|-------------------|
| 246 | | | | | | | | | | | |
| 247 Total - CUSTOMER ACCOUNTS, SERVICES & | 901-919 | 2,812,022 | 8,198 | 1,879 | 217,241 | 3,119 | 9,292 | 576 | 323,103 | 1,774 | 45,074 |
| 248 | | | | | | | | | | | |
| 249 V. ADMINISTRATIVE & GENERAL EXPENSES | | | | | | | | | | | 0 |
| 250 | | | | | | | | | | | |
| 251 A. Labor-Related: | | | | | | | | | | | |
| 252 | | | | | | | | | | | |
| 253 Administrative & General Salaries | 920 | 1,227,914 | 5,142 | 1,525 | 87,312 | 9,040 | 4,332 | 823 | 249,223 | 975 | 27,940 |
| 254 Human Resources-Other Resource | 921 | 466,448 | 1,953 | 579 | 33,167 | 3,434 | 1,646 | 313 | 94,672 | 371 | 10,613 |
| 255 Salary Adjustments To 920-Cr | 921.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 Outside Serv Employed-Special | 923.1 | 58,264 | 244 | 72 | 4,143 | 429 | 206 | 39 | 11,826 | 46 | 1,326 |
| 257 Employee Pension Expense | 926.01 | 660,424 | 2,766 | 820 | 46,960 | 4,862 | 2,330 | 443 | 134,043 | 525 | 15,027 |
| 258 Pensions-Early Retirement | 926.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 259 Other Employee Benefits | 926.2 | 1,689,864 | 7,076 | 2,098 | 120,160 | 12,440 | 5,961 | 1,132 | 342,982 | 1,342 | 38,451 |
| 260 Employee Pensn/Bnfts Allocated | 926.9 | (2,303,245) | (9,645) | (2,860) | (163,775) | (16,956) | (8,125) | (1,543) | (467,477) | (1,830) | (52,407) |
| 261 | | | | | | | | | | | |
| 262 Subtotal - O&M Accounts 920-923, 926 | | 1,799,669 | 7,536 | 2,235 | 127,968 | 13,249 | 6,349 | 1,206 | 365,269 | 1,430 | 40,949 |
| 263 | | | | | | | | | | | |
| 264 B. Plant-Related: | | | | | | | | | | | |
| 265 | | | | | | | | | | | |
| 266 Property Insurance | 924 | 23,146 | 364 | 37 | 1,354 | 192 | 71 | 16 | 4,557 | 3 | 91 |
| 267 Injuries and Damages | 925 | 102,384 | 429 | 127 | 7,280 | 754 | 361 | 69 | 20,780 | 81 | 2,330 |
| 268 Injuries & Damages Expense | 925.1 | 112,438 | 471 | 140 | 7,995 | 828 | 397 | 75 | 22,821 | 89 | 2,558 |
| 269 Sfty/Injuries & Dmgs Allocated | 925.9 | (112,438) | (471) | (140) | (7,995) | (828) | (397) | (75) | (22,821) | (89) | (2,558) |
| 270 Maint of Buildings | 935 | 300,794 | 4,726 | 477 | 17,597 | 2,500 | 921 | 204 | 59,217 | 40 | 1,185 |
| 271 | | | | | | | | | | | |
| 272 Subtotal - O&M Accounts 924-925, 932 | | 426,324 | 5,519 | 640 | 26,231 | 3,447 | 1,353 | 289 | 84,554 | 124 | 3,606 |
| 273 | | | | | | | | | | | |
| 274 C. Other-Related: | | | | | | | | | | | |
| 275 | | | | | | | | | | | |
| 276 Franchise Requirements | 927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 277 Federal Regulatory Comm Exp | 928 | 217,418 | 1,485 | 78 | 3,717 | 1,872 | 208 | 103 | 10,218 | 144 | 9,098 |
| 278 State Regulatory Comm Exp | 928.1 | (72,946) | (498) | (26) | (1,247) | (628) | (70) | (34) | (3,428) | (48) | (3,053) |
| 279 Revenue Credit- Finney County | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 General Goodwill Advertising | 930.1 | 94,863 | 1,172 | 63 | 3,346 | 1,526 | 192 | 88 | 10,992 | 114 | 6,865 |
| 281 DONATIONS | 426 | 12,325 | 76 | 7 | 381 | 97 | 20 | 6 | 1,088 | 8 | 414 |
| 282 Miscellaneous General Expenses | 930.2 | 140,347 | 3,825 | 209 | 11,228 | 5,020 | 647 | 290 | 38,047 | 372 | 22,179 |
| 283 Board Of Directors Exp-1099 | 930.3 | 77,226 | 954 | 52 | 2,724 | 1,243 | 156 | 71 | 8,948 | 93 | 5,588 |
| 284 Industry Assn Dues/Membership | 930.6 | 39,473 | 469 | 25 | 1,202 | 581 | 67 | 33 | 3,259 | 44 | 2,784 |
| 285 Subtotal - Franchise+Duplicate Charges | 927,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 286 Subtotal - O&M Accounts 927,929,930 | 927,929,930 | 39,473 | 469 | 25 | 1,202 | 581 | 67 | 33 | 3,259 | 44 | 2,784 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|---|---------------|-------------------------|------------|-----------|---------|-----------|----------|---------|---------|---------|---------|-----------|
| 287 Rents | 931 | 6,890 | 1,310 | 494 | 20 | 258 | 200 | 11 | 107 | 30 | 3 | 440 |
| 288 | | | | | | | | | | | | |
| 289 Total - ADMINISTRATIVE & GENERAL EXP | 920-931 | 2,741,589 | 1,030,556 | 358,467 | 23,831 | 184,728 | 93,466 | 7,462 | 35,999 | 10,027 | 3,510 | 143,120 |
| 290 | | | | | | | | | | | | |
| 291 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense) | | 10,497,561 | 4,031,970 | 1,654,244 | 104,578 | 711,957 | 384,144 | 31,760 | 160,039 | 30,077 | 15,745 | 427,180 |
| 292 | | | | | | | | | | | | |
| 293 | | | | | | | | | | | | |
| 294 VI. DEPRECIATION EXPENSE | | | | | | | | | | | | |
| 295 Depreciation Expense | 403 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 Depreciation Exp-Transmission | 403.5 | 10,613 | 3,816 | 1,782 | 72 | 547 | 412 | 25 | 121 | 43 | 10 | 494 |
| 297 Depreciation Exp-Distribution | 403.6 | 1,151,407 | 417,564 | 196,348 | 7,875 | 81,246 | 52,792 | 3,181 | 13,493 | 3,905 | 1,630 | 48,715 |
| 298 Depreciation Exp-General Plant | 403.7 | 141,015 | 50,697 | 23,674 | 962 | 7,272 | 5,470 | 336 | 1,601 | 575 | 139 | 6,569 |
| 299 Depreciation Exp-Common Plant | 403.9 | 115,597 | 44,684 | 21,084 | 1,393 | 7,909 | 4,850 | 403 | 1,531 | 265 | 165 | 3,944 |
| 300 Loss (Gain) on Disposal of Property | 421.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 301 Miscellaneous Amortization | 425 | 918,766 | 416,837 | 170,093 | 6,545 | 79,820 | 60,466 | 3,062 | 32,585 | 3,946 | 1,073 | 71,910 |
| 302 OPEN | 403.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 | | | | | | | | | | | | |
| 304 Total - DEPRECIATION EXPENSE | 403 | 2,337,398 | 933,597 | 412,980 | 16,846 | 176,794 | 123,990 | 7,007 | 49,331 | 8,734 | 3,017 | 131,633 |
| 305 | | | | | | | | | | | | |
| 306 A. TAXES OTHER THAN INCOME TAXES | | | | | | | | | | | | |
| 307 | | | | | | | | | | | | |
| 308 A. General Taxes | | | | | | | | | | | | |
| 309 | | | | | | | | | | | | |
| 310 Property Taxes | 408.1 | 696,872 | 241,421 | 83,046 | 3,550 | 45,832 | 18,777 | 1,167 | 3,891 | 3,459 | 888 | 38,862 |
| 311 FUTA Tax | 408.2 | 6,877 | 2,707 | 852 | 66 | 484 | 195 | 18 | 63 | 23 | 10 | 296 |
| 312 FICA Tax | 408.3 | 426,929 | 168,031 | 52,864 | 4,114 | 30,062 | 12,092 | 1,140 | 3,940 | 1,401 | 616 | 18,355 |
| 313 SUTA Tax | 408.4 | 11,570 | 4,554 | 1,433 | 111 | 815 | 328 | 31 | 107 | 38 | 17 | 497 |
| 314 Payroll Taxes Allocated | 408.5 | (445,376) | (175,291) | (55,148) | (4,292) | (31,361) | (12,615) | (1,189) | (4,110) | (1,461) | (643) | (19,148) |
| 315 Subtotal - Real Estate & Other | 408.17,408.18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 316 Subtotal - General Taxes | | 696,872 | 241,421 | 83,046 | 3,550 | 45,832 | 18,777 | 1,167 | 3,891 | 3,459 | 888 | 38,862 |
| 317 | | | | | | | | | | | | |
| 318 TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases) | 408.1 | 39,464,781 | 23,427,000 | 2,172,470 | 349,892 | 4,491,880 | 535,829 | 167,800 | 218,177 | 224,935 | 59,097 | 4,127,225 |
| 319 | | | | | | | | | | | | |
| 320 | | | | | | | | | | | | |
| 321 B. Franchise - Revenue Taxes: (GRT) | | | | | | | | | | | | |
| 322 | | | | | | | | | | | | |
| 323 State Gross Earnings | 408.11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 Other | 408.12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 Subtotal - Revenue Taxes (GRT) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | | | | | | | | | | | | |
| 327 C. INCOME TAXES | | | | | | | | | | | | |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES

| Account Description | Account Code | Total Allocated Dollars | Com Tr-M | HLF Tr-M | Com Tr-K | Livestock Tr-K | Grain Tr-K | Ind Tr-K | Int Tr-K | Int FC Tr-K | Special Contracts |
|---|---------------|-------------------------|----------|----------|----------|----------------|------------|----------|-----------|-------------|-------------------|
| 287 Rents | 931 | 6,890 | 188 | 10 | 551 | 246 | 32 | 14 | 1,868 | 18 | 1,089 |
| 288 | | | | | | | | | | | |
| 289 Total - ADMINISTRATIVE & GENERAL EXP | 920-931 | 2,741,589 | 20,725 | 3,293 | 176,101 | 26,652 | 8,954 | 2,065 | 520,815 | 2,298 | 89,519 |
| 290 | | | | | | | | | | | |
| 291 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense) | | 10,497,561 | 97,956 | 16,693 | 676,747 | 72,679 | 32,984 | 6,734 | 1,792,078 | 7,586 | 242,411 |
| 292 | | | | | | | | | | | |
| 293 | | | | | | | | | | | |
| 294 VI. DEPRECIATION EXPENSE | | | | | | | | | | | |
| 295 Depreciation Expense | 403 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 Depreciation Exp-Transmission | 403.5 | 10,613 | 201 | 15 | 572 | 107 | 32 | 8 | 2,353 | 0 | 1 |
| 297 Depreciation Exp-Distribution | 403.6 | 1,151,407 | 18,540 | 2,520 | 65,014 | 10,045 | 3,420 | 851 | 222,213 | 0 | 2,056 |
| 298 Depreciation Exp-General Plant | 403.7 | 141,015 | 2,670 | 204 | 7,605 | 1,421 | 427 | 110 | 31,270 | 0 | 15 |
| 299 Depreciation Exp-Common Plant | 403.9 | 115,597 | 1,263 | 203 | 7,402 | 671 | 354 | 62 | 18,188 | 39 | 1,188 |
| 300 Loss (Gain) on Disposal of Property | 421.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 301 Miscellaneous Amortization | 425 | 918,766 | 3,750 | 517 | 16,462 | 1,988 | 816 | 176 | 46,111 | 70 | 2,540 |
| 302 OPEN | 403.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 | | | | | | | | | | | |
| 304 Total - DEPRECIATION EXPENSE | 403 | 2,337,398 | 26,424 | 3,459 | 97,055 | 14,231 | 5,049 | 1,207 | 320,136 | 108 | 5,801 |
| 305 | | | | | | | | | | | |
| 306 A. TAXES OTHER THAN INCOME TAXES | | | | | | | | | | | |
| 307 | | | | | | | | | | | |
| 308 A. General Taxes | | | | | | | | | | | |
| 309 | | | | | | | | | | | |
| 310 Property Taxes | 408.1 | 696,872 | 2,962 | 765 | 45,416 | 7,555 | 2,507 | 641 | 182,107 | 493 | 13,535 |
| 311 FUTA Tax | 408.2 | 6,877 | 29 | 9 | 489 | 51 | 24 | 5 | 1,396 | 5 | 156 |
| 312 FICA Tax | 408.3 | 426,929 | 1,788 | 530 | 30,357 | 3,143 | 1,506 | 286 | 86,651 | 339 | 9,714 |
| 313 SUTA Tax | 408.4 | 11,570 | 48 | 14 | 823 | 85 | 41 | 8 | 2,348 | 9 | 263 |
| 314 Payroll Taxes Allocated | 408.5 | (445,376) | (1,865) | (553) | (31,609) | (3,279) | (1,571) | (298) | (90,396) | (354) | (10,134) |
| 315 Subtotal - Real Estate & Other | 408.17,408.18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 316 Subtotal - General Taxes | | 696,872 | 2,962 | 765 | 45,416 | 7,555 | 2,507 | 641 | 182,107 | 493 | 13,535 |
| 317 | | | | | | | | | | | |
| 318 TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases) | 408.1 | 39,464,781 | 128,178 | 20,961 | 821,310 | 95,519 | 40,657 | 8,640 | 2,300,073 | 8,268 | 266,869 |
| 319 | | | | | | | | | | | |
| 320 | | | | | | | | | | | |
| 321 B. Franchise - Revenue Taxes: (GRT) | | | | | | | | | | | |
| 322 | | | | | | | | | | | |
| 323 State Gross Earnings | 408.11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 324 Other | 408.12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 325 Subtotal - Revenue Taxes (GRT) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 326 | | | | | | | | | | | |
| 327 C. INCOME TAXES | | | | | | | | | | | |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
RETAIL CLASSES

| Account Description | Account Code | Total Allocated Dollars | Res K | Res M | Res T | Com K | Com M | Com T | HLF M | Ind K | Grain K | Irr K |
|---|-----------------|-------------------------------|------------|-----------|----------|-----------|-----------|----------|-----------|----------|---------|-----------|
| 328 | | | | | | | | | | | | |
| 329 Federal Income Taxes-Current & Deferred | 409.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 Deferred Taxes | 409.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 Other | 409.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 332 State Net Income Tax | 409.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 333 Subtotal - Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 334 | | | | | | | | | | | | |
| 335 TOTAL TAXES (Excl. General Taxes) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 336 | | | | | | | | | | | | |
| 337 TOTAL EXPENSES | | 50,911,883 | 23,411,158 | 9,205,444 | 349,632 | 4,488,754 | 3,339,183 | 167,652 | 1,853,162 | 224,699 | 59,060 | 4,122,664 |
| 338 | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | |
| 340 V. OPERATING REVENUES | | | | | | | | | | | | |
| 341 | | | | | | | | | | | | |
| 342 Residential Sales | 480,481,489 | 32,277,847 | 22,837,552 | 9,134,824 | 305,471 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 Commercial Sales | 481 | 9,751,296 | 0 | 0 | 0 | 4,375,219 | 3,334,849 | 157,539 | 1,830,126 | 0 | 53,564 | 0 |
| 344 Industrial Sales | 481 | 204,165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204,165 | 0 | 0 |
| 345 Irrigation Sales | 481 | 4,130,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,130,950 |
| 346 Sales for Resale | 483 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 347 Forfeited Discounts | 487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 Misc Service Revenue | 488 | 11,368 | 2,153 | 861 | 29 | 3,357 | 2,559 | 121 | 1,404 | 19 | 41 | 389 |
| 349 Transportation Revenue- Gas | 489 | 4,621,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 350 Rent from Utility Property | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 351 Other Utility Revenue | 493 | 1,008 | 191 | 76 | 3 | 298 | 227 | 11 | 125 | 2 | 4 | 35 |
| 352 Other Utility Revenue | 495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 353 Total Operating Revenues | | 50,998,211 | 22,839,895 | 9,135,761 | 305,502 | 4,378,873 | 3,337,634 | 157,671 | 1,831,655 | 204,186 | 53,609 | 4,131,374 |
| 354 | | | | | | | | | | | | |
| 355 Revenue Credits OPEN | 415X | (2,179) | (413) | (165) | (6) | (643) | (490) | (23) | (269) | (4) | (8) | (75) |
| 356 Revenue Credits Expense OPEN | 416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 357 | | | | | | | | | | | | |
| 358 NET INCOME | | 84,149 | (571,675) | (69,848) | (44,135) | (110,524) | (2,040) | (10,004) | (21,776) | (20,517) | (5,459) | 8,636 |
| 359 Return | | 0.20% | -3.69% | -1.03% | -15.24% | -3.76% | -0.11% | -8.69% | -3.56% | -12.70% | -10.07% | 0.40% |

**MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
ALLOCATION PHASE SUMMARY
TRANSPORT CLASSES**

| Account Description | Account Code | Total Allocated Dollars | Transport Classes | | | | | | | Irr Tr K | Irr FC Tr K | Special Contracts |
|---|-----------------|-------------------------------|-------------------|----------|-----------|----------------|------------|----------|-----------|----------|-------------|----------------------|
| | | | Com Tr M | HLF Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | | | | |
| 328 | | | | | | | | | | | | |
| 329 Federal Income Taxes-Current & Deferred | 409.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 Deferred Taxes | 409.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 Other | 409.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 332 State Net Income Tax | 409.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 333 Subtotal - Income Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 334 | | | | | | | | | | | | |
| 335 TOTAL TAXES (Excl. General Taxes) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 336 | | | | | | | | | | | | |
| 337 TOTAL EXPENSES | | 50,911,883 | 128,178 | 20,961 | 821,310 | 95,519 | 40,657 | 8,640 | 2,300,073 | 8,268 | 266,869 | |
| 338 | | | | | | | | | | | | |
| 339 | | | | | | | | | | | | |
| 340 V. OPERATING REVENUES | | | | | | | | | | | | |
| 341 | | | | | | | | | | | | |
| 342 Residential Sales | 480,481,489 | 32,277,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 343 Commercial Sales | 481 | 9,751,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 344 Industrial Sales | 481 | 204,165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 345 Irrigation Sales | 481 | 4,130,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 346 Sales for Resale | 483 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 347 Forfeited Discounts | 487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 348 Misc Service Revenue | 488 | 11,368 | 28 | 2 | 112 | 18 | 6 | 2 | 238 | 1 | 29 | |
| 349 Transportation Revenue- Gas | 489 | 4,621,576 | 297,527 | 17,700 | 1,191,942 | 194,546 | 59,336 | 21,240 | 2,520,275 | 7,331 | 311,679 | |
| 350 Rent from Utility Property | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 351 Other Utility Revenue | 493 | 1,008 | 2 | 0 | 10 | 2 | 0 | 0 | 21 | 0 | 3 | |
| 352 Other Utility Revenue | 495 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 353 Total Operating Revenues | | 50,998,211 | 297,557 | 17,702 | 1,192,064 | 194,566 | 59,342 | 21,242 | 2,520,533 | 7,332 | 311,711 | |
| 354 | | | | | | | | | | | | |
| 355 Revenue Credits OPEN | 415X | (2,179) | (5) | (0) | (22) | (4) | (1) | (0) | (46) | (0) | (6) | |
| 356 Revenue Credits Expense OPEN | 416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 357 | | | | | | | | | | | | |
| 358 NET INCOME | | 84,149 | 169,374 | (3,260) | 370,733 | 99,044 | 18,684 | 12,502 | 220,415 | (937) | 44,836 | |
| 359 Return | | 0.20% | 31.53% | -4.59% | 17.44% | 30.79% | 16.68% | 46.40% | 3.01% | -17.55% | 22.57% | |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
COST OF SERVICE BASED REVENUE REQUIREMENTS
RETAIL CLASSES

| | <u>Midwest Total</u> | <u>Retail Res K</u> | <u>Retail Res M</u> | <u>Retail Res T</u> | <u>Retail Com K</u> | <u>Retail Com M</u> | <u>Retail Com T</u> | <u>Retail HLF M</u> | <u>Retail Ind K</u> | <u>Retail Grain K</u> | <u>Retail Irr K</u> |
|-----------------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|
| 1 Current Revenue | \$50,998,211 | \$22,839,895 | \$9,135,761 | \$305,502 | \$4,378,873 | \$3,337,634 | \$157,671 | \$1,831,655 | \$204,186 | \$53,609 | \$4,131,374 |
| Expenses | | | | | | | | | | | |
| Operating Expenses | \$42,324,002 | \$20,011,270 | \$7,795,506 | \$254,522 | \$3,915,143 | \$3,007,669 | \$140,596 | \$1,720,043 | \$200,098 | \$46,716 | \$3,732,093 |
| Cust Accts, Services, & Sales | 2,812,022 | 1,194,314 | 555,446 | 50,883 | 166,257 | 95,282 | 11,419 | 43,898 | 2,382 | 4,929 | 76,956 |
| A&G Expenses | 2,741,589 | 1,030,556 | 358,467 | 23,831 | 184,728 | 93,466 | 7,462 | 35,999 | 10,027 | 3,510 | 143,120 |
| Depreciation Expense | 2,337,398 | 933,597 | 412,980 | 16,846 | 176,794 | 123,990 | 7,007 | 49,331 | 8,734 | 3,017 | 131,633 |
| General Taxes | <u>696,872</u> | <u>241,421</u> | <u>83,046</u> | <u>3,550</u> | <u>45,832</u> | <u>18,777</u> | <u>1,167</u> | <u>3,891</u> | <u>3,459</u> | <u>888</u> | <u>38,862</u> |
| 2 Total Expenses | \$50,911,883 | \$23,411,158 | \$9,205,444 | \$349,632 | \$4,488,754 | \$3,339,183 | \$167,652 | \$1,853,162 | \$224,699 | \$59,060 | \$4,122,664 |
| 3 Revenue Credits | -\$2,177 | -\$413 | -\$165 | -\$6 | -\$643 | -\$490 | -\$23 | -\$269 | -\$4 | -\$8 | -\$75 |
| 4 Current Net Income (1)-(2)+(3) | \$84,151 | -\$571,675 | -\$69,848 | -\$44,135 | -\$110,524 | -\$2,040 | -\$10,004 | -\$21,776 | -\$20,517 | -\$5,459 | \$8,636 |
| 5 Rate Base (As Allocated) | \$41,279,697 | \$15,503,053 | \$6,802,998 | \$289,658 | \$2,940,283 | \$1,934,607 | \$115,186 | \$611,948 | \$161,580 | \$54,215 | \$2,142,768 |
| 6 Current ROR (3)÷(4) | 0.20% | -3.69% | -1.03% | -15.24% | -3.76% | -0.11% | -8.69% | -3.56% | -12.70% | -10.07% | 0.40% |
| 7 COS Equalized ROR | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% |
| 8 Net Income w/ Equal ROR (6)×(4) | \$3,504,151 | \$1,316,023 | \$577,493 | \$24,588 | \$249,595 | \$164,225 | \$9,778 | \$51,947 | \$13,716 | \$4,602 | \$181,895 |
| 9 Change in Net Income (7)-(3) | \$3,420,002 | \$1,887,699 | \$647,341 | \$68,724 | \$360,120 | \$166,265 | \$19,782 | \$73,723 | \$34,233 | \$10,061 | \$173,259 |
| 10 Tax Factor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 11 Increase in Revenue (8)÷(9) | \$3,420,002 | \$1,887,699 | \$647,341 | \$68,724 | \$360,120 | \$166,265 | \$19,782 | \$73,723 | \$34,233 | \$10,061 | \$173,259 |
| COS Based Rev Req (6)÷(1) | \$54,418,213 | \$24,727,594 | \$9,783,103 | \$374,226 | \$4,738,993 | \$3,503,899 | \$177,453 | \$1,905,378 | \$238,419 | \$63,670 | \$4,304,634 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005
COST OF SERVICE BASED REVENUE REQUIREMENTS
TRANSPORT CLASSES

| | <u>Midwest Total</u> | <u>Transport Com M</u> | <u>Transport HLF M</u> | <u>Transport Com K</u> | <u>Transport Livestock K</u> | <u>Transport Grain K</u> | <u>Transport Ind K</u> | <u>Transport Irr K</u> | <u>Transport Finney K</u> | <u>Transport Spec. Cont.</u> |
|-----------------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------------|------------------------------|----------------------------|----------------------------|-------------------------------|----------------------------------|
| 1 Current Revenue | \$50,998,211 | \$297,557 | \$17,702 | \$1,192,064 | \$194,566 | \$59,342 | \$21,242 | \$2,520,533 | \$7,332 | \$311,711 |
| Expenses | | | | | | | | | | |
| Operating Expenses | \$42,324,002 | \$69,868 | \$11,565 | \$285,498 | \$43,961 | \$14,854 | \$4,151 | \$953,912 | \$3,595 | \$112,941 |
| Cust Accts, Services, & Sales | 2,812,022 | 8,198 | 1,879 | 217,241 | 3,119 | 9,292 | 576 | 323,103 | 1,774 | \$45,074 |
| A&G Expenses | 2,741,589 | 20,725 | 3,293 | 176,101 | 26,652 | 8,954 | 2,065 | 520,815 | 2,298 | \$89,519 |
| Depreciation Expense | 2,337,398 | 26,424 | 3,459 | 97,055 | 14,231 | 5,049 | 1,207 | 320,136 | 108 | \$5,801 |
| General Taxes | <u>696,872</u> | <u>2,962</u> | <u>765</u> | <u>45,416</u> | <u>7,555</u> | <u>2,507</u> | <u>641</u> | <u>182,107</u> | <u>493</u> | <u>\$13,535</u> |
| 2 Total Expenses | \$50,911,883 | \$128,178 | \$20,961 | \$821,310 | \$95,519 | \$40,657 | \$8,640 | \$2,300,073 | \$8,268 | \$266,869 |
| 3 Revenue Credits | -\$2,177 | -\$5 | \$0 | -\$22 | -\$4 | -\$1 | \$0 | -\$46 | \$0 | -\$3 |
| 4 Current Net Income (1)-(2)+(3) | \$84,151 | \$169,374 | -\$3,260 | \$370,733 | \$99,044 | \$18,684 | \$12,602 | \$220,415 | -\$937 | \$44,839 |
| 5 Rate Base (As Allocated) | \$41,279,697 | \$537,214 | \$70,993 | \$2,125,984 | \$321,645 | \$112,025 | \$27,158 | \$7,324,416 | \$5,339 | \$198,630 |
| 6 Current ROR (3)÷(4) | 0.20% | 31.53% | -4.59% | 17.44% | 30.79% | 16.68% | 46.40% | 3.01% | -17.55% | 22.57% |
| 7 COS Equalized ROR | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% |
| 8 Net Income w/ Equal ROR (6)×(4) | \$3,504,151 | \$45,603 | \$6,026 | \$180,471 | \$27,304 | \$9,510 | \$2,305 | \$621,755 | \$453 | \$16,861 |
| 9 Change in Net Income (7)-(3) | \$3,420,002 | -\$123,771 | \$9,286 | -\$190,262 | -\$71,740 | -\$9,175 | -\$10,296 | \$401,340 | \$1,390 | -\$27,977 |
| 10 Tax Factor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 11 Increase in Revenue (8)÷(9) | \$3,420,002 | -\$123,771 | \$9,286 | -\$190,262 | -\$71,740 | -\$9,175 | -\$10,296 | \$401,340 | \$1,390 | -\$27,977 |
| COS Based Rev Req (6)+(1) | \$54,418,213 | \$173,787 | \$26,988 | \$1,001,802 | \$122,826 | \$50,167 | \$10,946 | \$2,921,873 | \$8,722 | \$283,734 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2001
REVENUE REQUIREMENTS AND RATE DESIGN SUMMARY

| | Midwest <u>Total</u> | Retail <u>Res K</u> | Retail <u>Res M</u> | Retail <u>Res T</u> | Retail <u>Com K</u> | Retail <u>Com M</u> | Retail <u>Com T</u> | Retail <u>HLF M</u> | Retail <u>Ind K</u> | Retail <u>Grain K</u> | Retail <u>Irr K</u> | |
|---|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|--------------|
| REVENUE REQUIREMENTS ANALYSIS | | | | | | | | | | | | |
| 1 Using the COS Model with Equalized ROR's | | | | | | | | | | | | |
| 2 | Requested Rate of Return | 8.49% | 8.4888% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | |
| 3 | Rate Base | \$41,279,697 | \$15,503,053 | \$6,802,998 | \$289,658 | \$2,940,283 | \$1,934,607 | \$115,186 | \$611,948 | \$161,580 | \$54,215 | \$2,142,768 |
| 4 | Requested Revenue Increase | \$3,420,002 | \$1,887,698 | \$647,341 | \$68,723 | \$360,119 | \$166,264 | \$19,782 | \$73,723 | \$34,233 | \$10,061 | \$173,259 |
| 5 Unit Cost Information | | | | | | | | | | | | |
| 6 | Billing Determinants | | | | 1,264 | 2,093 | 2,008 | | | | | |
| 7 | Meters | 497,988 | 261,456 | 125,808 | 4,824 | 33,720 | 17,364 | 1,008 | 2,016 | 60 | 720 | 6,732 |
| 8 | Volume - Total Annual | 100,116,239 | 18,005,772 | 7,536,641 | 295,824 | 3,553,110 | 3,027,872 | 168,637 | 1,669,302 | 267,776 | 42,414 | 5,184,148 |
| 9 | Volume - Jan, Feb, March | | | | | | | | | | | 78,055 |
| 10 | | | | | | | | | | | | |
| 11 Total COS Driven Rates | | | | | | | | | | | | |
| 12 | Demand (\$/THM) | \$0.1198 | \$0.2448 | \$0.2349 | \$0.0736 | \$0.2433 | \$0.2363 | \$0.0748 | \$0.2333 | \$0.2857 | \$0.2332 | \$0.2102 |
| 13 | Energy (\$/THM) | \$0.3138 | \$0.8472 | \$0.7857 | \$0.7724 | \$0.8385 | \$0.7798 | \$0.7704 | \$0.8239 | \$0.5755 | \$0.7799 | \$0.5744 |
| 14 | Total Demand/Energy (\$/THM) | \$0.4336 | \$1.0920 | \$1.0205 | \$0.8460 | \$1.0818 | \$1.0161 | \$0.8452 | \$1.0572 | \$0.8612 | \$1.0132 | \$0.7846 |
| 15 | Customer (\$/Month) | \$22.10 | \$19.37 | \$16.63 | \$25.70 | \$26.55 | \$24.61 | \$34.64 | \$69.74 | \$130.35 | \$28.75 | \$35.22 |
| 16 | COS Revenue Requirement | \$54,418,213 | \$24,727,594 | \$9,783,102 | \$374,226 | \$4,738,992 | \$3,503,898 | \$177,453 | \$1,905,378 | \$238,419 | \$63,670 | \$4,304,634 |
| 17 | | | | | | | | | | | | |
| 18 Delivery Revenue Requirement Based on COS | | | | | | | | | | | | |
| 19 | Total Revenue Requirement | \$54,418,213 | \$24,727,594 | \$9,783,102 | \$374,226 | \$4,738,992 | \$3,503,898 | \$177,453 | \$1,905,378 | \$238,419 | \$63,670 | \$4,304,634 |
| 20 | - Purchased Gas Costs * | -\$37,284,892 | -\$18,168,343 | -\$7,039,605 | -\$224,083 | -\$3,547,102 | -\$2,806,018 | -\$127,390 | -\$1,636,453 | -\$181,897 | -\$39,326 | -\$3,514,674 |
| 21 | - Other Utility Revenues | -\$12,376 | -\$2,343 | -\$937 | -\$31 | -\$3,654 | -\$2,785 | -\$132 | -\$1,529 | -\$21 | -\$45 | -\$424 |
| 22 | Delivery Revenue Requirement | \$17,120,946 | \$6,556,908 | \$2,742,560 | \$150,111 | \$1,188,236 | \$695,095 | \$49,931 | \$267,396 | \$56,501 | \$24,299 | \$789,536 |
| 23 | | | | | | | | | | | | |
| 24 | * Purchased Gas Costs are those costs recovered by Gas Cost Recovery mechanism. | | | | | | | | | | | |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2001
REVENUE REQUIREMENTS AND RATE DESIGN SUMMARY

| | Midwest <u>Total</u> | Transport <u>Com M</u> | Transport <u>HLF M</u> | Transport <u>Com K</u> | Transport <u>Livestock K</u> | Transport <u>Grain K</u> | Transport <u>Ind K</u> | Transport <u>Irr K</u> | Transport <u>Finney K</u> | Transport <u>Spec. Cont.</u> |
|---|---|---------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|---------------------------------|
| REVENUE REQUIREMENTS ANALYSIS | | | | | | | | | | |
| 1 Using the COS Model with Equalized ROR's | | | | | | | | | | |
| 2 | Requested Rate of Return | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% | 8.49% |
| 3 | Rate Base | \$41,279,697 | \$537,214 | \$70,993 | \$2,125,984 | \$321,645 | \$112,025 | \$27,158 | \$7,324,416 | \$5,339 |
| 4 | Requested Revenue Increase | \$3,420,002 | -\$123,771 | \$9,286 | -\$190,262 | -\$71,740 | -\$9,175 | -\$10,296 | \$401,340 | \$1,390 |
| 5 Unit Cost Information | | | | | | | | | | |
| 6 | Billing Determinants | | | | | | | | | |
| 7 | Meters | 497,988 | 960 | 120 | 16,080 | 240 | 684 | 36 | 22,740 | 132 |
| 8 | Volume - Total Annual | 100,116,239 | 3,328,648 | 174,993 | 8,333,925 | 4,197,955 | 467,383 | 230,374 | 22,909,086 | 322,965 |
| 9 | Volume - Jan, Feb, March | | | | | | | 370,147 | | 20,399,414 |
| 10 | | | | | | | | | | |
| 11 Total COS Driven Rates | | | | | | | | | | |
| 12 | Demand (\$/THM) | \$0.1198 | \$0.0343 | \$0.0483 | \$0.0423 | \$0.0218 | \$0.0473 | \$0.0306 | \$0.0845 | \$0.0115 |
| 13 | Energy (\$/THM) | \$0.3138 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 14 | Total Demand/Energy (\$/THM) | \$0.4336 | \$0.0343 | \$0.0483 | \$0.0423 | \$0.0218 | \$0.0473 | \$0.0306 | \$0.0845 | \$0.0115 |
| 15 | Customer (\$/Month) | \$22.10 | \$62.18 | \$154.40 | \$40.39 | \$129.70 | \$41.01 | \$108.32 | \$43.37 | \$37.89 |
| 16 | COS Revenue Requirement | \$54,418,213 | \$173,787 | \$26,988 | \$1,001,802 | \$122,826 | \$50,167 | \$10,946 | \$2,921,873 | \$8,722 |
| 17 | | | | | | | | | | |
| 18 Delivery Revenue Requirement Based on COS | | | | | | | | | | |
| 19 | Total Revenue Requirement | \$54,418,213 | \$173,787 | \$26,988 | \$1,001,802 | \$122,826 | \$50,167 | \$10,946 | \$2,921,873 | \$8,722 |
| 20 | - Purchased Gas Costs * | -\$37,284,892 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | - Other Utility Revenues | -\$12,376 | -\$31 | -\$2 | -\$122 | -\$20 | -\$6 | -\$2 | -\$259 | -\$1 |
| 22 | Delivery Revenue Requirement | \$17,120,946 | \$173,756 | \$26,986 | \$1,001,680 | \$122,806 | \$50,161 | \$10,944 | \$2,921,615 | \$8,721 |
| 23 | | | | | | | | | | |
| 24 | * Purchased Gas Costs are those costs recovered by Gas Cost Recov | | | | | | | | | |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2001
REVENUE REQUIREMENTS AND RATE DESIGN SUMMARY

| | Midwest <u>Total</u> | Retail <u>Res K</u> | Retail <u>Res M</u> | Retail <u>Res T</u> | Retail <u>Com K</u> | Retail <u>Com M</u> | Retail <u>Com T</u> | Retail <u>HLF M</u> | Retail <u>Ind K</u> | Retail <u>Grain K</u> | Retail <u>Irr K</u> |
|---|------------------------------|----------------------------|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| UNBUNDLED REVENUE ANALYSIS | | | | | | | | | | | |
| 1 Current Delivery Revenue | | | | | | | | | | | |
| 2 Total Current Revenue | \$50,998,211 | \$22,839,895 | \$9,135,761 | \$305,502 | \$4,378,873 | \$3,337,634 | \$157,671 | \$1,831,655 | \$204,186 | \$53,609 | \$4,131,374 |
| 3 - Gas Recovery Revenue | -\$37,284,892 | -\$18,168,343 | -\$7,039,605 | -\$224,083 | -\$3,547,102 | -\$2,806,018 | -\$127,390 | -\$1,636,453 | -\$181,897 | -\$39,326 | -\$3,514,674 |
| 4 - Other Utility Revenues | -\$12,376 | -\$2,343 | -\$937 | -\$31 | -\$3,654 | -\$2,785 | -\$132 | -\$1,529 | -\$21 | -\$45 | -\$424 |
| 5 Total Current Delivery Revenue | \$13,700,944 \$13,694,053 | \$4,669,210 \$4,661,206 | \$2,095,219 \$1,921,104 | \$81,388 \$1,372 | \$828,117 \$25,290 | \$528,830 \$32,948 | \$30,149 \$32,977 | \$193,673 \$194,024 | \$22,268 \$22,917 | \$14,238 \$14,617 | \$616,276 \$616,882 |
| 6 Change in Delivery Income - COS | | | | | | | | | | | |
| 7 Delivery Revenue Requirement | \$17,120,946 | \$6,556,908 | \$2,742,560 | \$150,111 | \$1,188,236 | \$695,095 | \$49,931 | \$267,396 | \$56,501 | \$24,299 | \$789,536 |
| 8 - Current Delivery Income | -\$13,700,944 | -\$4,669,210 | -\$2,095,219 | -\$81,388 | -\$828,117 | -\$528,830 | -\$30,149 | -\$193,673 | -\$22,268 | -\$14,238 | -\$616,276 |
| 9 Increase Required | \$3,420,002 | \$1,887,698 | \$647,341 | \$68,723 | \$360,119 | \$166,264 | \$19,782 | \$73,723 | \$34,233 | \$10,061 | \$173,259 |
| 10 Proposed Delivery Revenue By Rate Class | | | | | | | | | | | |
| 11 COS Delivery Revenue Requirement | \$17,120,946 | \$6,556,908 32.6% | \$2,742,560 | \$150,111 | \$1,188,236 39.8% | \$695,095 | \$49,931 | \$267,396 38% | \$56,501 43% | \$24,299 10% | \$789,536 15% |
| 12 Proposed Rates | | | | | | | | | | | |
| 13 Proposed Delivery Charge (\$/TH) | | \$0.1540 | \$0.1540 | \$0.1540 | \$0.1330 | \$0.1330 | \$0.1330 | \$0.0930 | \$0.0850 | \$0.0900 | \$0.0880 |
| 14 Prop. Seasonal Del. Charge (\$/TH) | | | | | | | | | | | \$0.1540 |
| 15 Proposed Customer Charge (\$/Mo) | | \$13.00 | \$13.00 | \$13.00 | \$20.00 | \$20.00 | \$20.00 | \$55.00 | \$205.00 | \$20.00 | \$30.00 |
| 16 | | | | | | | | | | | |
| 17 Proposed Delivery Revenue | \$17,120,360 | \$6,171,817 | \$2,796,147 | \$108,269 | \$1,146,964 | \$749,987 | \$42,589 | \$266,125 | \$35,061 | \$18,217 | \$663,317 |
| 18 Return w/ Proposed Rates & Other Rev | \$3,503,566 | \$930,932 | \$631,080 | -\$17,253 | \$208,323 | \$219,117 | \$2,436 | \$50,676 | -\$7,724 | -\$1,480 | \$55,676 |
| 19 Rate of Return with Proposed Rates | 8.487% | 6.0% | 9.3% | -6.0% | 7.1% | 11.3% | 2.1% | 8.3% | -4.8% | -2.7% | 2.6% |
| 20 % Change in Delivery Revenue | 25.0% | 32.2% | 33.5% | 33.0% | 38.5% | 41.8% | 41.3% | 37.4% | 57.4% | 27.9% | 7.6% |
| 21 | 41,279,697 | 15,503,053 | 6,802,998 | 289,658 | 2,940,283 | 1,934,607 | 115,186 | 611,948 | \$161,580 | \$54,215 | \$2,142,768 |
| 22 Purchase Gas Adjustment Revenue | | 6.8% | | | 8.6% | | | 8.2% | 5.8% | 12.5% | 7.5% |
| 23 Cost of Gas Commodity as allocated in C | \$30,082,925 | \$14,630,569 | \$5,667,633 | \$218,821 | \$2,856,404 | \$2,259,144 | \$124,398 | \$1,317,519 | \$146,478 | \$31,668 | \$2,830,290 |
| 24 Cost of Gas Capacity as allocated in COS | \$7,201,967 | \$3,537,773 | \$1,371,972 | \$5,263 | \$690,698 | \$546,874 | \$2,992 | \$318,934 | \$35,419 | \$7,658 | \$684,384 |
| 25 Total Cost of Gas | \$37,284,892 | \$18,168,343 | \$7,039,605 | \$224,083 | \$3,547,102 | \$2,806,018 | \$127,390 | \$1,636,453 | \$181,897 | \$39,326 | \$3,514,674 |
| 26 Commodity Unit Cost | \$0.3005 | \$0.8125 | \$0.7520 | \$0.7397 | \$0.8039 | \$0.7461 | \$0.7377 | \$0.7893 | \$0.5470 | \$0.7466 | \$0.5460 |
| 27 Capacity Unit Cost | \$0.0719 | \$0.1965 | \$0.1820 | \$0.0178 | \$0.1944 | \$0.1806 | \$0.0177 | \$0.1911 | \$0.1323 | \$0.1805 | \$0.1320 |
| 28 Total | \$37,284,892 | \$18,168,343 | \$7,039,605 | \$224,083 | \$3,547,102 | \$2,806,018 | \$127,390 | \$1,636,453 | \$181,897 | \$39,326 | \$3,514,674 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2001
REVENUE REQUIREMENTS AND RATE DESIGN SUMMARY

| | Midwest Total | Transport Com M | Transport HLF M | Transport Com K | Transport Livestock K | Transport Grain K | Transport Ind K | Transport Irr K | Transport Finney K | Transport Spec. Cont. |
|---|------------------|--------------------|--------------------|--------------------|--------------------------|----------------------|--------------------|--------------------|-----------------------|--------------------------|
| UNBUNDLED REVENUE ANALYSIS | | | | | | | | | | |
| 1 Current Delivery Revenue | | | | | | | | | | |
| 2 Total Current Revenue | \$50,998,211 | \$297,557 | \$17,702 | \$1,192,064 | \$194,566 | \$59,342 | \$21,242 | \$2,520,533 | \$7,332 | \$311,711 |
| 3 - Gas Recovery Revenue | -\$37,284,892 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 - Other Utility Revenues | -\$12,376 | -\$31 | -\$2 | -\$122 | -\$20 | -\$6 | -\$2 | -\$259 | -\$1 | -\$32 |
| 5 Total Current Delivery Revenue | \$13,700,944 | \$297,527 | \$17,700 | \$1,191,942 | \$194,546 | \$59,336 | \$21,240 | \$2,520,275 | \$7,331 | \$311,679 |
| | \$13,694,053 | \$297,649 | \$17,700 | \$1,207,451 | \$194,330 | \$61,182 | \$21,362 | \$2,513,236 | \$7,335 | \$311,679 |
| 6 Change in Delivery Income - COS | | | | | | | | | | |
| 7 Delivery Revenue Requirement | \$17,120,946 | \$173,756 | \$26,986 | \$1,001,680 | \$122,806 | \$50,161 | \$10,944 | \$2,921,615 | \$8,721 | \$283,704 |
| 8 - Current Delivery Income | -\$13,700,944 | -\$297,527 | -\$17,700 | -\$1,191,942 | -\$194,546 | -\$59,336 | -\$21,240 | -\$2,520,275 | -\$7,331 | -\$311,679 |
| 9 Increase Required | \$3,420,002 | -\$123,771 | \$9,286 | -\$190,262 | -\$71,740 | -\$9,175 | -\$10,296 | \$401,340 | \$1,390 | -\$27,975 |
| 10 Proposed Delivery Revenue By Rate Class | | | | | | | | | | |
| 11 COS Delivery Revenue Requirement | \$17,120,946 | \$173,756 | \$26,986 | \$1,001,680 | \$122,806 | \$50,161 | \$10,944 | \$2,921,615 | \$8,721 | \$283,704 |
| 12 Proposed Rates | | | | | | | | | | |
| 13 Proposed Delivery Charge (\$/TH) | | \$0.0750 | \$0.0930 | \$0.0900 | \$0.0355 | \$0.0900 | \$0.0850 | \$0.0880 | \$0.0183 | \$0.0153 |
| 14 Prop. Seasonal Del. Charge (\$/TH) | | | | | | | | \$0.1540 | | |
| 15 Proposed Customer Charge (\$/Mo) | | \$54.00 | \$85.00 | \$30.00 | \$215.00 | \$30.00 | \$215.00 | \$40.00 | \$25.00 | \$0.00 |
| 16 | | | | | | | | | | |
| 17 Proposed Delivery Revenue | \$17,120,360 | \$301,489 | \$26,474 | \$1,232,453 | \$200,627 | \$62,584 | \$27,322 | \$2,950,029 | \$9,210 | \$311,679 |
| 18 Return w/ Proposed Rates & Other Rev | \$3,503,566 | \$173,335 | \$5,515 | \$411,244 | \$105,125 | \$21,933 | \$18,683 | \$650,170 | \$942 | \$44,836 |
| 19 Rate of Return with Proposed Rates | 8.487% | 32.3% | 7.8% | 19.3% | 32.7% | 19.6% | 68.8% | 8.9% | 17.7% | 22.6% |
| 20 % Change in Delivery Revenue | 25.0% | 1.3% | 49.6% | 3.4% | 3.1% | 5.5% | 28.6% | 17.1% | 25.6% | 0.0% |
| 21 | 41,279,697 | \$537,214 | 70,893 | 2,125,984 | \$21,645 | \$112,025 | \$27,158 | \$7,324,416 | \$5,339 | |
| 22 Purchase Gas Adjustment Revenue | | | 7.8% | | | | | | | |
| 23 Cost of Gas Commodity as allocated in C | \$30,082,925 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 Cost of Gas Capacity as allocated in COS | \$7,201,967 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 Total Cost of Gas | \$37,284,892 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 Commodity Unit Cost | \$0.3005 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 27 Capacity Unit Cost | \$0.0719 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 | \$0.0000 |
| 28 Total | \$37,284,892 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2001
REVENUE REQUIREMENTS AND RATE DESIGN SUMMARY

| | Midwest <u>Total</u> | Retail <u>Res K</u> | Retail <u>Res M</u> | Retail <u>Res T</u> | Retail <u>Com K</u> | Retail <u>Com M</u> | Retail <u>Com T</u> | Retail <u>HLF M</u> | Retail <u>Ind K</u> | Retail <u>Grain K</u> | Retail <u>Irr K</u> | |
|--------------------------------|------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|-------------|
| REVENUE CHANGE ANALYSIS | | | | | | | | | | | | |
| Revenue Changes | | | | | | | | | | | | |
| 1 | Proposed Delivery Revenue | \$17,120,360 | \$6,171,817 | \$2,796,147 | \$108,269 | \$1,146,964 | \$749,987 | \$42,589 | \$266,125 | \$35,061 | \$18,217 | \$663,317 |
| 2 | Current Delivery Revenue | \$13,700,944 | \$4,669,210 | \$2,095,219 | \$81,388 | \$828,117 | \$528,830 | \$30,149 | \$193,673 | \$22,268 | \$14,238 | \$616,276 |
| 3 | Increase in Delivery Revenue | \$3,419,417 | \$1,502,607 | \$700,928 | \$26,881 | \$318,847 | \$221,156 | \$12,440 | \$72,452 | \$12,793 | \$3,979 | \$47,040 |
| 4 | % Change - Delivery Revenue | 25.0% | 32.2% | 33.5% | 33.0% | 38.5% | 41.8% | 41.3% | 37.4% | 57.4% | 27.9% | 7.6% |
| 5 | PGA Revenue | \$37,284,892 | \$18,168,343 | \$7,039,605 | \$224,083 | \$3,547,102 | \$2,806,018 | \$127,390 | \$1,636,453 | \$181,897 | \$39,326 | \$3,514,674 |
| 6 | Other Revenue | \$12,376 | \$2,343 | \$937 | \$31 | \$3,654 | \$2,785 | \$132 | \$1,529 | \$21 | \$45 | \$424 |
| 7 | Total Proposed Revenue | \$54,417,628 | \$24,342,503 | \$9,836,689 | \$332,384 | \$4,697,720 | \$3,558,790 | \$170,111 | \$1,904,107 | \$216,979 | \$57,588 | \$4,178,415 |
| 8 | Total Current Revenue | \$50,998,211 | \$22,839,895 | \$9,135,761 | \$305,502 | \$4,378,873 | \$3,337,634 | \$157,671 | \$1,831,655 | \$204,186 | \$53,609 | \$4,131,374 |
| 9 | Increase in Total Revenue | \$3,419,417 | \$1,502,607 | \$700,928 | \$26,881 | \$318,847 | \$221,156 | \$12,440 | \$72,452 | \$12,793 | \$3,979 | \$47,040 |
| 10 | % Change - Total Revenue | 6.7% | 6.6% | 7.7% | 8.8% | 7.3% | 6.6% | 7.9% | 4.0% | 6.3% | 7.4% | 1.1% |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2001
REVENUE REQUIREMENTS AND RATE DESIGN SUMMARY

| | Midwest <u>Total</u> | Transport <u>Com M</u> | Transport <u>HLF M</u> | Transport <u>Com K</u> | Transport <u>Livestock K</u> | Transport <u>Grain K</u> | Transport <u>Ind K</u> | Transport <u>Irr K</u> | Transport <u>Finney K</u> | Transport <u>Spec. Cont.</u> | |
|--------------------------------|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|---------------------------------|-----------|
| REVENUE CHANGE ANALYSIS | | | | | | | | | | | |
| Revenue Changes | | | | | | | | | | | |
| 1 | Proposed Delivery Revenue | \$17,120,360 | \$301,489 | \$26,474 | \$1,232,453 | \$200,627 | \$62,584 | \$27,322 | \$2,950,029 | \$9,210 | \$311,679 |
| 2 | Current Delivery Revenue | \$13,700,944 | \$297,527 | \$17,700 | \$1,191,942 | \$194,546 | \$59,336 | \$21,240 | \$2,520,275 | \$7,331 | \$311,679 |
| 3 | Increase in Delivery Revenue | \$3,419,417 | \$3,962 | \$8,774 | \$40,511 | \$6,081 | \$3,248 | \$6,082 | \$429,755 | \$1,879 | \$0 |
| 4 | % Change - Delivery Revenue | 25.0% | 1.3% | 49.6% | 3.4% | 3.1% | 5.5% | 28.6% | 17.1% | 25.6% | 0.0% |
| 5 | PGA Revenue | \$37,284,892 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | Other Revenue | \$12,376 | \$31 | \$2 | \$122 | \$20 | \$6 | \$2 | \$259 | \$1 | \$32 |
| 7 | Total Proposed Revenue | \$54,417,628 | \$301,519 | \$26,476 | \$1,232,576 | \$200,647 | \$62,591 | \$27,324 | \$2,950,288 | \$9,211 | \$311,711 |
| 8 | Total Current Revenue | \$50,998,211 | \$297,557 | \$17,702 | \$1,192,064 | \$194,566 | \$59,342 | \$21,242 | \$2,520,533 | \$7,332 | \$311,711 |
| 9 | Increase in Total Revenue | \$3,419,417 | \$3,962 | \$8,774 | \$40,511 | \$6,081 | \$3,248 | \$6,082 | \$429,755 | \$1,879 | \$0 |
| 10 | % Change - Total Revenue | 6.7% | 1.3% | 49.6% | 3.4% | 3.1% | 5.5% | 28.6% | 17.1% | 25.6% | 0.0% |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005

Unit Cost Summary

| Unit Cost Component | ROB | Avg System | Res.K | Res.M | Res.L | Com.K | Com.M | Com.L | HLE.M | Ind.K | Gain.K | Int.K |
|--------------------------|-------|------------|----------|----------|----------|----------|----------|----------|-----------|-------------|----------|-----------|
| Unit Revenue Requirement | | | | | | | | | | | | |
| PRODUCTION | 8.49% | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/MMBTUD) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/Month) | | 0.31378 | 0.84717 | 0.78565 | 0.77236 | 0.83850 | 0.77977 | 0.77040 | 0.82391 | 0.57548 | 0.77991 | 0.57439 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| TRANSMISSION | 8.49% | 15.11945 | 14.07143 | 11.34096 | 1.20209 | 21.37059 | 32.83772 | 3.26863 | 163.55570 | 615.06302 | 11.02167 | 104.99289 |
| Demand (\$/MMBTUD) | | 0.07521 | 0.20433 | 0.18931 | 0.01960 | 0.20281 | 0.18832 | 0.01954 | 0.19752 | 0.13782 | 0.18710 | 0.13634 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| BALANCING | 8.49% | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/MMBTUD) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| DISTRIBUTION | 8.49% | 8.97472 | 2.72979 | 3.31236 | 4.26288 | 8.37405 | 9.24615 | 29.60542 | 659.92268 | 34.75536 | 2.71817 | 56.89466 |
| Demand (\$/MMBTUD) | | 0.04464 | 0.04051 | 0.04577 | 0.04046 | 0.04802 | 0.05527 | 0.03575 | 0.14787 | 0.04614 | 0.07388 | 0.07388 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/Month) | | 8.56106 | 9.10239 | 6.45520 | 6.14685 | 9.21680 | 6.83181 | 7.71093 | 8.72516 | 34.75536 | 9.07937 | 11.93872 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| ONSITE | 8.49% | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/MMBTUD) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/Month) | | 13.53874 | 10.27056 | 10.17107 | 19.55097 | 17.33533 | 17.77470 | 26.93126 | 61.01918 | 95.59145 | 19.66793 | 23.27952 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| TOTAL SERVICE | | 24.09417 | 16.86096 | 14.07075 | 4.51445 | 25.63342 | 41.21177 | 12.51478 | 193.16112 | 1,274.98570 | 13.73984 | 161.88755 |
| Demand (\$/MMBTUD) | | 0.11985 | 0.24483 | 0.23488 | 0.07362 | 0.24327 | 0.23634 | 0.07481 | 0.23328 | 0.28568 | 0.23324 | 0.21022 |
| Demand (\$/THM) | | 0.31378 | 0.84717 | 0.78565 | 0.77236 | 0.83850 | 0.77977 | 0.77040 | 0.82391 | 0.57548 | 0.77991 | 0.57439 |
| Energy (\$/Month) | | 22.09980 | 19.37296 | 16.62628 | 25.69782 | 26.55213 | 24.60652 | 34.64220 | 69.74434 | 130.34681 | 28.74730 | 35.21824 |
| Customer (\$/Month) | | | | | | | | | | | | |

MIDWEST ENERGY - GAS
TEST YEAR ENDING DECEMBER 31, 2005

Step 5

| Unit Cost Summary | | | | | | | | | | | |
|----------------------|-------|--------------------|-----------|-----------|----------|----------------|------------|-----------|----------|-------------|----------------|
| Unit Cost Component | RQR | System Average Avg | Com Tr M | HLE Tr M | Com Tr K | Livestock Tr K | Grain Tr K | Ind Tr K | Irr Tr K | Irr FC Tr K | Special Contr. |
| PRODUCTION | | | | | | | | | | | |
| Demand (\$/MMBTUD) | 8.49% | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/THM) | | 0.31378 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| TRANSMISSION | | | | | | | | | | | |
| Demand (\$/MMBTUD) | 8.49% | 15.11945 | 2.42318 | 1.01923 | 0.36237 | 12.21952 | 0.47769 | 4.47230 | 0.70418 | 1.70891 | 4.33308 |
| Demand (\$/THM) | | 0.07521 | 0.00070 | 0.00070 | 0.00070 | 0.00070 | 0.00070 | 0.00070 | 0.00070 | 0.00070 | 0.00070 |
| Energy (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| BALANCING | | | | | | | | | | | |
| Demand (\$/MMBTUD) | 8.49% | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| DISTRIBUTION | | | | | | | | | | | |
| Demand (\$/MMBTUD) | 8.49% | 8.97472 | 116.42510 | 69.47889 | 21.54563 | 369.86014 | 31.85849 | 191.26460 | 84.41605 | 26.47646 | 27.58883 |
| Demand (\$/THM) | | 0.04464 | 0.03358 | 0.04764 | 0.04157 | 0.02115 | 0.04662 | 0.02989 | 0.08379 | 0.01082 | 0.00445 |
| Energy (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 8.56106 | 11.72085 | 9.03841 | 9.82765 | 31.80277 | 10.21289 | 18.65678 | 11.78969 | 8.33043 | 13.22620 |
| ONSITE | | | | | | | | | | | |
| Demand (\$/MMBTUD) | 8.49% | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Demand (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Energy (\$/THM) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 13.53874 | 50.45875 | 145.36430 | 30.56546 | 97.89298 | 30.79523 | 89.65938 | 31.60055 | 29.55848 | 41.14627 |
| TOTAL SERVICE | | | | | | | | | | | |
| Demand (\$/MMBTUD) | | 24.09417 | 118.84828 | 70.49812 | 21.90800 | 382.07966 | 32.33618 | 195.73690 | 85.12024 | 28.18537 | 31.92191 |
| Demand (\$/THM) | | 0.11985 | 0.03428 | 0.04834 | 0.04227 | 0.02184 | 0.04732 | 0.03059 | 0.08449 | 0.01152 | 0.00515 |
| Energy (\$/THM) | | 0.31378 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| Customer (\$/Month) | | 22.09980 | 62.17960 | 154.40271 | 40.39311 | 129.69575 | 41.00812 | 108.31616 | 43.37024 | 37.88891 | 54.37247 |

MIDWEST ENERGY, INC.
DELIVERY AND GAS COST RECOVERY REVENUES
TEST YEAR ENDED DECEMBER 31, 2005

AS BOOKED

| | Actual Therms Sold | Actual Therms Transported | Delivery Revenue | Gas Cost Recovery Revenue | Actual Total Revenue |
|----------------------|--------------------------|---------------------------------|---------------------|---------------------------------|----------------------------|
| 1 Retail | | | | | |
| 2 | | | | | |
| 3 M System | | | | | |
| 4 Residential | 7,147,462 | | \$ 1,933,976 | \$ 6,614,608 | \$ 8,548,584 |
| 5 Commercial | 2,776,131 | | 462,078 | 2,551,149 | 3,013,227 |
| 6 High Load Factor | <u>1,988,399</u> | | <u>195,525</u> | <u>1,871,019</u> | <u>2,066,544</u> |
| 7 Total M Retail | 11,911,992 | | \$ 2,591,579 | \$ 11,036,776 | \$ 13,628,355 |
| 8 | | | | | |
| 9 K System | | | | | |
| 10 Residential | 17,360,216 | | \$ 4,604,003 | \$ 16,916,566 | \$ 21,520,569 |
| 11 Commercial | 3,334,148 | | 805,035 | 3,213,822 | 4,018,857 |
| 12 Grain Dryers | 47,361 | | 15,261 | 42,159 | 57,420 |
| 13 Industrial | 249,899 | | 20,563 | 168,591 | 189,155 |
| 14 Irrigation | <u>5,121,750</u> | | <u>605,299</u> | <u>3,468,013</u> | <u>4,073,312</u> |
| 15 Total K Retail | 26,113,374 | | \$ 6,050,160 | \$ 23,809,152 | \$ 29,859,312 |
| 16 | | | | | |
| 17 T System | | | | | |
| 18 Residential | 277,021 | | \$ 79,427 | \$ 202,602 | \$ 282,029 |
| 19 Commercial | <u>154,249</u> | | <u>28,554</u> | <u>112,393</u> | <u>140,947</u> |
| 20 Total T Retail | 431,270 | | \$ 107,981 | \$ 314,995 | \$ 422,976 |
| 21 | | | | | |
| 22 Transport | | | | | |
| 23 | | | | | |
| 24 M System | | | | | |
| 25 Commercial | | 2,991,437 | \$ 269,186 | \$ - | \$ 269,186 |
| 26 High Load Factor | | 152,737 | 15,404 | - | 15,404 |
| 27 | | - | - | - | - |
| 28 Total M Transport | | 3,144,174 | \$ 284,590 | \$ - | \$ 284,590 |
| 29 | | | | | |
| 30 K System | | | | | |
| 31 Commercial | | 8,082,623 | \$ 1,176,679 | \$ - | \$ 1,176,679 |
| 32 Grain Dryer | | 519,903 | 63,981 | - | 63,981 |
| 33 Industrial | | 406,801 | 37,093 | - | 37,093 |
| 34 Livestock | | 4,074,474 | 189,487 | - | 189,487 |
| 35 Irrigation | | 24,659,225 | 2,685,205 | - | 2,685,205 |
| 36 Finney County | | 1,542,541 | 128,477 | - | 128,477 |
| 37 Specials | | <u>18,924,720</u> | <u>186,080</u> | <u>-</u> | <u>186,080</u> |
| 38 Total K Transport | | 58,210,287 | \$ 4,467,002 | \$ - | \$ 4,467,002 |
| 39 | | | | | |
| 40 Interdepartmental | 39,302 | | \$ 72,649 | \$ - | \$ 36,310 |
| 41 | | | | | |
| 42 Total System | 38,495,938 | 61,354,461 | \$ 13,573,962 | \$ 35,160,923 | \$ 48,698,546 |

MIDWEST ENERGY, INC.
DELIVERY AND GAS COST RECOVERY REVENUES
TEST YEAR ENDED DECEMBER 31, 2005

AS ADJUSTED

| | Adjusted Therms Sold | Adjusted Therms Transported | Adjusted Delivery Revenue | Adjusted Gas Cost Recovery Revenue | Adjusted Total Revenue |
|----------------------|----------------------------|-----------------------------------|---------------------------------|---|------------------------------|
| 1 Retail | | | | | |
| 2 | | | | | |
| 3 M System | | | | | |
| 4 Residential | 7,536,641 | | \$ 2,095,219 | \$ 7,039,605 | \$ 9,134,824 |
| 5 Commercial | 3,027,872 | | 528,830 | 2,806,018 | 3,334,848 |
| 6 High Load Factor | <u>1,669,302</u> | | <u>193,673</u> | <u>1,636,453</u> | <u>1,830,126</u> |
| 7 Total M Retail | 12,233,815 | | \$ 2,817,723 | \$ 11,482,076 | \$ 14,299,799 |
| 8 | | | | | |
| 9 K System | | | | | |
| 10 Residential | 18,005,772 | | \$ 4,669,210 | \$ 18,168,342 | \$ 22,837,552 |
| 11 Commercial | 3,553,110 | | 828,116 | 3,547,102 | 4,375,218 |
| 12 Grain Dryers | 42,414 | | 14,238 | 39,326 | 53,564 |
| 13 Irrigation | 5,184,148 | | 22,268 | 181,897 | 204,165 |
| 14 Industrial | <u>267,776</u> | | <u>616,276</u> | <u>3,514,674</u> | <u>4,130,950</u> |
| 15 Total K Retail | 27,053,220 | | \$ 6,150,109 | \$ 25,451,342 | \$ 31,601,450 |
| 16 | | | | | |
| 17 T System | | | | | |
| 18 Residential | 295,824 | | \$ 81,388 | \$ 224,083 | \$ 305,471 |
| 19 Commercial | <u>168,637</u> | | <u>30,149</u> | <u>127,390</u> | <u>157,539</u> |
| 20 Total T Retail | 464,461 | | \$ 111,537 | \$ 351,474 | \$ 463,010 |
| 21 | | | | | |
| 22 Transport | | | | | |
| 23 | | | | | |
| 24 M System | | | | | |
| 25 Commercial | | 3,328,648 | \$ 297,527 | \$ - | \$ 297,527 |
| 26 High Load Factor | | 174,993 | 17,700 | - | 17,700 |
| 27 | | - | - | - | - |
| 28 Total M Transport | | 3,503,641 | \$ 315,227 | \$ - | \$ 315,227 |
| 29 | | | | | |
| 30 K System | | | | | |
| 31 Commercial | | 8,333,925 | \$ 1,191,942 | \$ - | \$ 1,191,942 |
| 32 Grain Dryer | | 467,383 | 59,336 | - | 59,336 |
| 33 Industrial | | 230,374 | 21,240 | - | 21,240 |
| 34 Livestock | | 4,197,955 | 194,546 | - | 194,546 |
| 35 Irrigation | | 22,909,086 | 2,520,275 | - | 2,520,275 |
| 36 Finney County | | 322,965 | 7,331 | - | 7,331 |
| 37 Specials | | <u>20,399,414</u> | <u>311,678</u> | - | <u>311,678</u> |
| 38 Total K Transport | | 56,861,101 | \$ 4,306,349 | \$ - | \$ 4,306,349 |
| 39 | | | | | |
| 40 Interdepartmental | | | \$ - | \$ - | \$ - |
| 41 | | | | | |
| 42 Total System | 39,751,496 | 60,364,742 | \$ 13,700,944 | \$ 37,284,892 | \$ 50,985,835 |

MIDWEST ENERGY, INC.
DELIVERY AND GAS COST RECOVERY REVENUES
TEST YEAR ENDED DECEMBER 31, 2005

AS PROPOSED

| | Adjusted Therms Sold | Adjusted Therms Transported | Proposed Delivery Revenue | Proposed Gas Cost Recovery Revenue | Proposed Total Revenue |
|----------------------|----------------------------|-----------------------------------|---------------------------------|---|------------------------------|
| 1 Retail | | | | | |
| 2 | | | | | |
| 3 M System | | | | | |
| 4 Residential | 7,536,641 | | \$ 2,796,147 | \$ 7,039,605 | \$ 9,835,752 |
| 5 Commercial | 3,027,872 | | 749,987 | 2,806,018 | 3,556,005 |
| 6 High Load Factor | 1,669,302 | | 266,125 | 1,636,453 | 1,902,578 |
| 7 Total M Retail | 12,233,815 | | \$ 3,812,259 | \$ 11,482,076 | \$ 15,294,335 |
| 8 | | | | | |
| 9 K System | | | | | |
| 10 Residential | 18,005,772 | | \$ 6,171,817 | \$ 18,168,343 | \$ 24,340,160 |
| 11 Commercial | 3,553,110 | | 1,146,964 | 3,547,102 | 4,694,066 |
| 12 Grain Dryers | 42,414 | | 18,217 | 39,326 | 57,543 |
| 13 Irrigation | 5,184,148 | | 663,317 | 3,514,674 | 4,177,991 |
| 14 Industrial | 267,776 | | 35,061 | 181,897 | 216,958 |
| 15 Total K Retail | 27,053,220 | | \$ 8,035,376 | \$ 25,451,342 | \$ 33,486,718 |
| 16 | | | | | |
| 17 T System | | | | | |
| 18 Residential | 295,824 | | \$ 108,269 | \$ 224,083 | \$ 332,352 |
| 19 Commercial | 168,637 | | 42,589 | 127,390 | 169,979 |
| 20 Total T Retail | 464,461 | | \$ 150,858 | \$ 351,473 | \$ 502,331 |
| 21 | | | | | |
| 22 Transport | | | | | |
| 23 | | | | | |
| 24 M System | | | | | |
| 25 Commercial | | 3,328,648 | \$ 301,489 | \$ - | \$ 301,489 |
| 26 High Load Factor | | 174,993 | 26,474 | - | 26,474 |
| 27 | | - | - | - | - |
| 28 Total M Transport | | 3,503,641 | \$ 327,963 | \$ - | \$ 327,963 |
| 29 | | | | | |
| 30 K System | | | | | |
| 31 Commercial | | 8,333,925 | \$ 1,232,453 | \$ - | \$ 1,232,453 |
| 32 Grain Dryer | | 467,383 | 62,584 | - | 62,584 |
| 33 Industrial | | 230,374 | 27,322 | - | 27,322 |
| 34 Livestock | | 4,197,955 | 200,627 | - | 200,627 |
| 35 Irrigation | | 22,909,086 | 2,950,029 | - | 2,950,029 |
| 36 Finney County | | 322,965 | 9,210 | - | 9,210 |
| 37 Specials | | 20,399,414 | 311,679 | - | 311,679 |
| 38 Total K Transport | | 56,861,101 | \$ 4,793,904 | \$ - | \$ 4,793,904 |
| 39 | | | | | |
| 40 Interdepartmental | | | \$ - | \$ - | \$ - |
| 41 | | | | | |
| 42 Total System | 39,751,496 | 60,364,742 | \$ 17,120,360 | \$ 37,284,891 | \$ 54,405,251 |
| 43 | | | | | |
| 44 | | | | | |

Note: Does not include \$12,736 of non-delivery miscellaneous revenue.

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 10

SCHEDULE Master Tariff

MIDWEST ENERGY, INC.

(Name of Issuing Utility)

Replacing Schedule Master Tariff Sheet 1

Company Wide

(Territory to which schedule is applicable)

which was filed January 22, 2003

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

Sheet 1 of 2 Sheets

**NATURAL GAS RATES
RATE SCHEDULE SUMMATION SHEET**

| Type of Charge | System | Billing Units | Delivery Rate | Restructuring Charges | Other Schedules |
|---|---------|---------------|---------------|-----------------------|-----------------|
| <u>Residential Sales - RS-1</u> | | | | | |
| Customer Charge | M, K, T | \$/Month | \$13.00 | RGS | GSCA, NVR |
| Commodity Charge | | \$/Therm | 0.154000 | | |
| <u>Commercial Sales - COM-1</u> | | | | | |
| Customer Charge | M, K, T | \$/Month | \$20.00 | RGS | GSCA, NVR |
| Commodity Charge | | \$/Therm | 0.133000 | | |
| <u>Oil Field Sales - OFS-1</u> | | | | | |
| Customer Charge | M | \$/Month | \$55.00 | | GSCA, NVR |
| Commodity Charge | | \$/Therm | 0.093000 | | |
| <u>Grain Dryer Sales - GR-1</u> | | | | | |
| Customer Charge | K | \$/Month | \$20.00 | RGS | GSCA, NVR |
| Commodity Charge | | \$/Therm | 0.090000 | | |
| <u>Irrigation Sales - IRR-1</u> | | | | | |
| Customer Charge | K | \$/Month | \$30.00 | RGS | GSCA, NVR |
| Commodity Charge - Non-Winter | | \$/Therm | 0.088000 | | |
| Commodity Charge - Winter | | \$/Therm | 0.154000 | | |
| <u>Industrial Services Sales - IND-1</u> | | | | | |
| Customer Charge | K | \$/Month | \$205.00 | RGS | GSCA, NVR |
| Commodity Charge | | \$/Therm | 0.085000 | | |
| <u>Commercial Transport - COMT-1</u> | | | | | |
| Customer Charge | K | \$/Month | \$30.00 | RGS | NVR |
| Commodity Charge | | \$/Therm | 0.090000 | | |
| <u>Commercial Transport - COMT-2</u> | | | | | |
| Customer Charge | M, T | \$/Month | \$54.00 | | NVR |
| Commodity Charge | | \$/Therm | 0.075000 | | |
| <u>Oil Field Transport - OFT-1</u> | | | | | |
| Customer Charge | M | \$/Month | \$85.00 | | NVR |
| Commodity Charge | | \$/Therm | 0.093000 | | |

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