

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

GROSS PLANT IN SERVICE ALLOCATION FACTOR

Line #	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		ELECTRIC				GAS				OTHER			TOTAL COMPANY
		Electric	Common	NET A/C # 114	Total	Gas	Common	NET A/C # 114	Total	Other	Common	Total	
		[1]+[2]+[3]				[5]+[6]					[8]+[9]		[4]+[8]+[11]
1	June, 2007	\$ 292,764,096	\$ 12,440,546	\$ 11,397,229	\$ 316,601,871	\$ 57,281,388	\$ 2,073,123	\$ 5,437,772	\$ 64,792,283	\$ -	\$ -	\$ -	\$ 381,394,154
2	Plant Allocator Factors (Before Complete GMEC)				83.01%				16.99%			0.00%	100.00%
3	Add Total GMEC				60,369,466				-			-	60,369,466
4	Less GMEC in CWIP at 6/30/2007				(9,395,293)				-			-	(9,395,293)
5	Total Plant Including GMEC				<u>\$ 367,576,044</u>				<u>\$ 64,792,283</u>			-	<u>\$ 432,368,327</u>
6	Percents				85.01%				14.89%				100.00%

Factors Used For:

1. Debt Service Allocation
2. Investment in NRUFC

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

GROSS PLANT IN SERVICE ALLOCATION FACTOR

	[1]	[2]	[3]	[4]	[5]	
Line #	Description	Common Plant	Electric	Gas	Other	Total
1	Plant-in-Service At End of Year (Before Common Plant)		\$ 292,764,096	\$ 57,281,388	\$ -	\$ 350,045,484
2	Add GMEC Not Already in CWIP		\$ 50,974,173	0		\$ 50,974,173
3	Total Pro Forma Plant in Service (Before Common Plant)		\$ 343,738,269	\$ 57,281,388	\$ -	\$ 401,019,657
4	Percent of Total Plant		85.72%	14.28%	0.00%	100.00%

Midwest Energy, Inc.
Meter Investment Allocator

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	Residential or							
	Small	Small	Small Oil		Larger	Larger C&I	Very Large	
1	Commercial	Irrigation	Field	Small TOD	Commercial	w/TOD	Applications	
2								
3	Meter Cost	\$26	\$327	\$327	\$357	\$457	\$507	\$2,100
4								
5			Annual					
6			Meters	Meter	Meter			
7			Billed	Price	Investment			
8	M System				Allocation			
9	Regular Residential		21,984	\$26	\$571,595			
10	All Electric Residential		781	\$26	\$20,306			
11	Ann Service		2,260	\$26	\$58,760			
12	General Service Small		6,628	\$26	\$172,315			
13	General Service Small DR		38	\$357	\$13,655			
14	General Service Small TOD		7	\$327	\$2,289			
15	General Service Medium		597	\$457	\$272,905			
16	General Service Large		73	\$507	\$37,138			
17	General Service Large TOD		11	\$507	\$5,746			
18	General Service Large Heat		30	\$507	\$15,252			
19	Transmission Level Service		4	\$2,100	\$8,400			
20	Oil Field Service Small		930	\$327	\$304,219			
21	Oil Field Service Small DR		811	\$357	\$289,438			
22	Oil Field Service Small TOD		7	\$327	\$2,289			
23	Oil Field Service Large		1,131	\$357	\$403,856			
24	Irrigation Frozen Service		697	\$457	\$318,339			
25	Irrigation TOD		85	\$457	\$38,807			
26	Irrigation T&T		578	\$457	\$264,222			
27	Irrigation Incidental		799	\$26	\$20,785			
28	Lighting		-	\$0	\$0			
29	Special Contracts		6	\$2,100	\$12,250			
30	Resale		-	\$2,100	\$0			
31	Total M System		37,458		\$2,832,566			
32	W System							
33	Regular Residential		6,417	\$26	\$166,844			
34	Residential Peak Demand		202	\$26	\$5,246			
35	General Service Small		2,358	\$357	\$841,717			
36	Public Schools		42	\$327	\$13,734			
37	Large Power		31	\$2,100	\$64,050			
38	Oil Field Service		239	\$507	\$121,258			
39	Irrigation		309	\$357	\$110,254			
40	Lighting		-	\$0	\$0			
41	Resale		-	\$2,100	\$0			
42	Total W System		9,597		\$1,323,101			
43								
44	Total		47,055		\$4,155,667			

MIDWEST ENERGY, INC.
ELECTRIC SYSTEM
TEST YEAR ENDED DECEMBER 31, 2001

METER READING EXPENSE ALLOCATOR

RURAL				
Meter Reads	Meters	Time (Min)	Min/Meter	
1,265	1,074	3,702	3.45	
Input for Allocator				

URBAN				
Meter Reads	Meters	Time (Min)	Min/Meter	
2,244	2,244	1,226	0.55	
Input for Allocator				

Meter Reading Routes for the month of Aug. 2001

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

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

G/E Route Rural				
4-98-22 Hays				
Type	Meter Reads	Meters	Time/Min	Min/Meter
Residential	121	121		
Commercial	61	30.5		
Gas Oil	190	190		
Electric Oil	186	93		
Irrigation	4	2		
Annuals	2	2		
Totals	564	438.5	1372	3.1

Gas City of Colby Urban				
Route #				
	Meter Reads	Meters	Time/Min	Min/Meter
7-049-01	328	328	225	0.7
7-049-02	358	358	262	0.7
7-049-03	358	358	158	0.4
7-049-04	336	336	175	0.5
Totals	1380	1380	820	0.6

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

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

	Annual Meters Billed	Meter Reading Time/Meter	Meter Reading Allocator
M System			
Regular Residential	21,984	0.55	12,011
All Electric Residential	781	0.55	427
Ann Service	2,260	0.55	1,235
General Service Small	6,628	0.55	3,621
General Service Small DR	38	0.55	21
General Service Small TOD	7	0.55	4
General Service Medium	597	0.55	326
General Service Large	73	0.55	40
General Service Large TOD	11	0.55	6
General Service Large Heat	30	0.55	16
Transmission Level Service	4	0.55	2
Oil Field Service Small	930	3.45	3,207
Oil Field Service Small DR	811	3.45	2,795
Oil Field Service Small TOD	7	3.45	24
Oil Field Service Large	1,131	3.45	3,899
Irrigation Frozen Service	697	3.45	2,401
Irrigation TOD	85	3.45	293
Irrigation T&T	578	3.45	1,993
Irrigation Incidental	799	3.45	2,756
Lighting	0	0.55	0
Special Contracts	6	0.55	3
Resale	0	0.55	0
Total M System	37,458		35,079
W System			
Regular Residential	6,417	0.55	3,506
Residential Peak Demand	202	0.55	110
General Service Small	2,358	0.55	1,288
Public Schools	42	0.55	23
Large Power	31	0.55	17
Oil Field Service	239	3.45	824
Irrigation	309	3.45	1,065
Lighting	0	0.55	0
Resale	0	0.55	0
Total W System	9,597		6,833
Total	47,055		41,912

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

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30,2007

CUSTOMER COUNTS ALLOCATORS

Class	Average	TOTAL	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07
1 M System														
2 Regular Residential	21,984	263,813	21,373	21,387	21,365	21,697	21,702	22,358	22,346	22,357	22,350	22,296	22,293	22,289
3 All Electric Residential	781	9,372	768	769	767	771	771	783	790	792	793	789	792	787
4 Ann Service	2,260	27,120	2,245	2,249	2,253	2,263	2,261	2,264	2,260	2,259	2,262	2,263	2,271	2,270
5 General Service Small	6,628	79,530	6,387	6,398	6,406	6,434	6,432	6,821	6,818	6,798	6,745	6,766	6,760	6,765
6 General Service Small DR	38	459	39	39	39	38	38	38	38	38	38	38	38	38
7 General Service Small TOD	7	84	7	7	7	7	7	7	7	7	7	7	7	7
8 General Service Medium	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 General Service Large	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 General Service Large TOD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 General Service Large Heat	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Transmission Level Service	4	48	4	4	4	4	4	4	4	4	4	4	4	4
13 Oil Field Service Small	930	11,164	962	958	957	948	946	944	952	953	883	884	887	890
14 Oil Field Service Small DR	811	9,729	800	817	832	844	852	856	861	872	748	745	748	754
15 Oil Field Service Small TOD	7	84	7	7	7	7	7	7	7	7	7	7	7	7
16 Oil Field Service Large	1,131	13,575	1,061	1,062	1,063	1,060	1,060	1,059	1,057	1,062	1,263	1,276	1,276	1,276
17 Irrigation Frozen Service	697	8,359	704	701	701	702	702	694	693	690	689	692	695	696
18 Irrigation TOD	85	1,019	86	86	86	86	87	86	85	84	84	84	84	81
19 Irrigation T&T	578	6,938	558	558	566	568	565	574	574	575	580	588	610	622
20 Irrigation Incidental	799	9,593	811	809	805	804	802	796	796	793	794	797	796	790
21 Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 Special Contracts	6	70	5	5	6	6	6	6	6	6	6	6	6	6
23 Resale	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Total M System	36,746	440,957	0	0	0	0	0	0	0	0	0	0	0	0
25														
26 W System														
27 Regular Residential	6,417	77,005	6,416	6,409	6,395	6,405	6,415	6,417	6,426	6,433	6,438	6,416	6,420	6,415
28 Residential Peak Demand	202	2,421	201	202	202	200	202	202	202	202	202	202	202	202
29 General Service Small	2,358	28,293	2,358	2,352	2,354	2,360	2,360	2,355	2,357	2,354	2,357	2,362	2,361	2,363
30 Public Schools	42	504	42	42	42	42	42	42	42	42	42	42	42	42
31 Large Power	31	366	30	30	31	31	31	31	30	30	31	31	30	30
32 Oil Field Service	239	2,870	230	231	234	236	237	237	237	240	244	247	248	249
33 Irrigation	309	3,706	301	302	301	301	304	307	310	313	315	315	318	319
34 Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 Resale	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Total W System	9,598	115,165	0	0	0	0	0	0	0	0	0	0	0	0
37														
38 Total	46,344	556,122												

Midwest Energy, Inc.
Electric Department
Test Year Ended June 30, 2007

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Production, Volume, and Revenue Allocators

Allocation Allocators	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc
Revenue	99,310,752	20,001,111	877,180	390,444	7,002,709	110,373	14,679	7,776,487	6,185,564	237,265	634,047	2,104,107
% Total	100.00%	20.14%	0.88%	0.39%	7.05%	0.11%	0.01%	7.83%	6.23%	0.24%	0.64%	2.12%
KWH-Month	166,956,840	29,832,121	1,636,370	155,622	7,704,521	129,792	61,836	8,801,196	7,077,400	328,460	977,523	3,958,320
	100.00%	17.87%	0.98%	0.09%	4.61%	0.08%	0.04%	5.27%	4.24%	0.20%	0.59%	2.37%
KW-Month	2,782,614	497,202	27,273	2,594	128,409	2,163	1,031	146,687	117,957	5,474	16,292	65,972
	100.00%	17.87%	0.98%	0.09%	4.61%	0.08%	0.04%	5.27%	4.24%	0.20%	0.59%	2.37%
Actual Billing Demand	3,063,450	497,202	27,273	476	128,409	5,013	1,217	397,803	265,202	20,290	27,306	79,751
	100.00%	16.23%	0.89%	0.02%	4.19%	0.16%	0.04%	12.99%	8.66%	0.66%	0.89%	2.60%
Average Meters	47,055	21,984	781	2,260	6,628	38	7	597	73	11	30	4
	100.00%	46.72%	1.66%	4.80%	14.08%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.01%
Annual Volumes	1,372,439,485	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816
	100.00%	16.41%	0.84%	0.10%	5.53%	0.09%	0.01%	6.65%	5.73%	0.22%	0.65%	2.49%
Peak Day	9,024,694	1,612,547	88,452	8,412	416,461	7,016	3,342	475,740	382,562	17,755	52,839	213,963
	100.00%	17.87%	0.98%	0.09%	4.61%	0.08%	0.04%	5.27%	4.24%	0.20%	0.59%	2.37%
1CP	326,792	67,961	2,316	316	18,141	276	39	22,283	14,329	875	1,604	7,645
	100.00%	20.80%	0.71%	0.10%	5.55%	0.08%	0.01%	6.82%	4.38%	0.27%	0.49%	2.34%
1CP - No Resale	283,058	67,961	2,316	316	18,141	276	39	22,283	14,329	875	1,604	7,645
	100.00%	24.01%	0.82%	0.11%	6.41%	0.10%	0.01%	7.87%	5.06%	0.31%	0.57%	2.70%
3 CP	291,316	61,863	2,106	272	18,023	280	23	20,187	13,400	799	1,442	8,374
	100.00%	21.24%	0.72%	0.09%	6.19%	0.10%	0.01%	6.93%	4.60%	0.27%	0.50%	2.87%
3 CP - No Resale	256,885	61,863	2,106	272	18,023	280	23	20,187	13,400	799	1,442	8,374
	100.00%	24.08%	0.82%	0.11%	7.02%	0.11%	0.01%	7.86%	5.22%	0.31%	0.56%	3.26%
4 CP	283,502	55,793	1,955	253	17,196	294	23	19,576	13,077	840	1,359	8,870
	100.00%	19.68%	0.69%	0.09%	6.07%	0.10%	0.01%	6.90%	4.61%	0.30%	0.48%	3.13%
4 CP - No Resale	251,654	55,793	1,955	253	17,196	294	23	19,576	13,077	840	1,359	8,870
	100.00%	22.17%	0.78%	0.10%	6.83%	0.12%	0.01%	7.78%	5.20%	0.33%	0.54%	3.52%
12 CP - Transmission	248,250	37,895	1,973	291	12,965	222	27	15,901	10,713	816	1,098	4,927
	100.00%	15.26%	0.79%	0.12%	5.22%	0.09%	0.01%	6.41%	4.32%	0.33%	0.44%	1.98%
12 CP	235,807	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562
	100.00%	18.14%	0.94%	0.14%	6.21%	0.11%	0.01%	7.61%	5.13%	0.39%	0.53%	2.36%
12 CP - No Resale	206,781	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562
	100.00%	20.69%	1.08%	0.16%	7.08%	0.12%	0.01%	8.68%	5.85%	0.45%	0.60%	2.69%
CUST-903	1,000,968	450,749	16,120	45,270	136,508	833	149	16,877	5,421	378	1,005	1,427
	100.00%	45.03%	1.61%	4.52%	13.64%	0.08%	0.01%	1.69%	0.54%	0.04%	0.10%	0.14%
CUST-904 (Uncollectable)	178,785	109,580	4,806	187	3,346	53	7	3,716	2,956	113	303	1,006
	100.00%	61.29%	2.69%	0.10%	1.87%	0.03%	0.00%	2.08%	1.65%	0.06%	0.17%	0.56%
CUST-908	461,942	175,508	6,295	17,671	53,046	321	57	12,918	2,733	267	723	657
	100.00%	37.99%	1.36%	3.83%	11.48%	0.07%	0.01%	2.80%	0.59%	0.06%	0.16%	0.14%
CUST-912	149,237	47,061	1,672	4,838	14,187	82	15	0	0	0	0	0
	100.00%	31.53%	1.12%	3.24%	9.51%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
METERREAD	38,801	12,011	427	649	3,621	21	4	326	40	6	16	2
	100.00%	30.96%	1.10%	1.67%	9.33%	0.05%	0.01%	0.84%	0.10%	0.02%	0.04%	0.01%
Comm-Rev	27,152,180	0	0	390,444	7,002,709	110,373	14,679	7,776,487	4,713,969	237,265	634,047	0
	100.00%	0.00%	0.00%	1.44%	25.79%	0.41%	0.05%	28.64%	17.36%	0.87%	2.34%	0.00%
Ind-Rev	7,968,486	0	0	0	0	0	0	0	1,471,595	0	0	2,104,107
	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	18.47%	0.00%	0.00%	26.41%
2007 NCP Calculated	288,957	72,393	4,258	347	19,753	337	40	22,731	14,617	561	1,647	0
	100.00%	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%

Midwest Energy, Inc.
Electric Department
Test Year Ended June 30, 2007

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Production, Volume, and Revenue Allocators

Allocation Allocators	Total	M System	M System	M System	M System	M System	M System	M System	M System	M System	M System	M System
		OFS Small	OFS Small - DR	OFS Small - TD	OFS Large	Irr - Frozen	Irr - TD	Irr - T&T	Irr - Incidental	Lighting	Special Cont	Resale
Revenue	99,310,752	1,906,319	2,456,682	10,632	14,715,086	1,986,276	214,751	2,522,559	235,223	952,484	3,003,831	3,757,120
% Total	100.00%	1.92%	2.47%	0.01%	14.82%	2.00%	0.22%	2.54%	0.24%	0.96%	3.02%	3.78%
KWH-Month	166,956,840	2,212,742	3,724,372	13,645	18,452,726	8,518,648	655,882	9,982,253	323,905	696,591	7,056,104	10,879,976
	100.00%	1.33%	2.23%	0.01%	11.05%	5.10%	0.39%	5.98%	0.19%	0.42%	4.23%	6.52%
KW-Month	2,782,614	36,879	62,073	227	307,545	141,977	10,931	166,371	5,398	11,610	117,602	181,333
	100.00%	1.33%	2.23%	0.01%	11.05%	5.10%	0.39%	5.98%	0.19%	0.42%	4.23%	6.52%
Actual Billing Demand	3,063,450	51,151	74,882	337	383,832	233,790	16,833	163,825	5,398	11,610	121,723	181,333
	100.00%	1.67%	2.44%	0.01%	12.53%	7.63%	0.55%	5.35%	0.18%	0.38%	3.97%	5.92%
Average Meters	47,055	930	811	7	1,131	697	85	578	799	0	6	0
	100.00%	1.98%	1.72%	0.01%	2.40%	1.48%	0.18%	1.23%	1.70%	0.00%	0.01%	0.00%
Annual Volumes	1,372,439,485	22,268,537	32,455,863	105,240	198,877,678	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487
	100.00%	1.62%	2.36%	0.01%	14.49%	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%
Peak Day	9,024,694	119,608	201,317	738	997,445	460,467	35,453	539,581	17,508	37,654	381,411	588,107
	100.00%	1.33%	2.23%	0.01%	11.05%	5.10%	0.39%	5.98%	0.19%	0.42%	4.23%	6.52%
ICP	326,792	3,150	4,551	16	25,915	17,041	1,098	16,711	64	568	6,884	24,786
	100.00%	0.96%	1.39%	0.00%	7.93%	5.21%	0.34%	5.11%	0.02%	0.17%	2.11%	7.58%
ICP - No Resale	283,058	3,150	4,551	16	25,915	17,041	1,098	16,711	64	568	6,884	0
	100.00%	1.11%	1.61%	0.01%	9.16%	6.02%	0.39%	5.90%	0.02%	0.20%	2.43%	0.00%
3 CP	291,316	3,323	4,716	16	27,442	9,987	776	11,999	73	412	7,522	24,578
	100.00%	1.14%	1.62%	0.01%	9.42%	3.43%	0.27%	4.12%	0.02%	0.14%	2.58%	8.44%
3 CP - No Resale	256,885	3,323	4,716	16	27,442	9,987	776	11,999	73	412	7,522	0
	100.00%	1.29%	1.84%	0.01%	10.68%	3.89%	0.30%	4.67%	0.03%	0.16%	2.93%	0.00%
4 CP	283,502	3,336	4,836	16	27,437	11,543	994	13,768	150	582	7,932	23,021
	100.00%	1.18%	1.71%	0.01%	9.68%	4.07%	0.35%	4.86%	0.05%	0.21%	2.80%	8.12%
4 CP - No Resale	251,654	3,336	4,836	16	27,437	11,543	994	13,768	150	582	7,932	0
	100.00%	1.33%	1.92%	0.01%	10.90%	4.59%	0.40%	5.47%	0.06%	0.23%	3.15%	0.00%
12 CP - Transmission	248,250	2,958	4,311	14	24,591	4,468	459	5,428	305	514	7,374	44,202
	100.00%	1.19%	1.74%	0.01%	9.91%	1.80%	0.18%	2.19%	0.12%	0.21%	2.97%	17.81%
12 CP	235,807	3,339	4,867	16	27,761	5,044	518	6,128	345	580	8,325	19,713
	100.00%	1.42%	2.06%	0.01%	11.77%	2.14%	0.22%	2.60%	0.15%	0.25%	3.53%	8.36%
12 CP - No Resale	206,781	3,339	4,867	16	27,761	5,044	518	6,128	345	580	8,325	0
	100.00%	1.61%	2.35%	0.01%	13.43%	2.44%	0.25%	2.96%	0.17%	0.28%	4.03%	0.00%
CUST-903	1,000,968	19,754	17,724	146	31,960	15,148	1,829	13,133	16,075	610	2,040	2,406
	100.00%	1.97%	1.77%	0.01%	3.19%	1.51%	0.18%	1.31%	1.61%	0.06%	0.20%	0.24%
CUST-904 (Uncollectable)	178,785	911	1,174	5	7,032	949	103	1,205	112	455	1,435	1,795
	100.00%	0.51%	0.66%	0.00%	3.93%	0.53%	0.06%	0.67%	0.06%	0.25%	0.80%	1.00%
CUST-908	461,942	18,084	15,982	135	24,913	13,567	1,650	11,495	15,239	111	1,106	1,566
	100.00%	3.91%	3.46%	0.03%	5.39%	2.94%	0.36%	2.49%	3.30%	0.02%	0.24%	0.34%
CUST-912	149,237	0	0	0	0	0	0	0	0	43,917	0	0
	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29.43%	0.00%	0.00%
METERREAD	38,801	3,207	2,795	24	3,899	2,401	293	1,993	230	0	3	0
	100.00%	8.26%	7.20%	0.06%	10.05%	6.19%	0.75%	5.14%	0.59%	0.00%	0.01%	0.00%
Comm-Rev	27,152,180	0	0	0	0	0	0	0	0	0	0	0
	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Ind-Rev	7,968,486	0	0	0	0	0	0	0	0	0	0	0
	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2007 NCP Calculated	288,957	3,636	5,299	17	32,523	13,330	1,265	19,927	1,073	1,521	0	0
	100.00%	1.26%	1.83%	0.01%	11.26%	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%

Midwest Energy, Inc.
Electric Department
Test Year Ended June 30, 2007

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Schedule 5
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Production, Volume, and Revenue Allocators

Allocation Allocators	Total	W System	W System	W System	W System	W System	W System	W System	W System	W System
		Res - Reg	Res - Demand	GS Small	Schools	Large Power	Oil-Field	Irrigation	Lighting	Resale
Revenue	99,310,752	5,116,560	266,112	3,790,459	319,251	6,555,282	2,033,702	746,621	393,858	2,993,979
% Total	100.00%	5.15%	0.27%	3.82%	0.32%	6.60%	2.05%	0.75%	0.40%	3.01%
KWH-Month	166,956,840	9,026,507	576,507	9,120,659	703,815	8,148,080	3,570,561	4,112,233	317,291	8,201,182
	100.00%	5.41%	0.35%	5.46%	0.42%	4.88%	2.14%	2.46%	0.19%	4.91%
KW-Month	2,782,614	150,442	9,608	152,011	11,730	135,801	59,509	68,537	5,288	136,686
	100.00%	5.41%	0.35%	5.46%	0.42%	4.88%	2.14%	2.46%	0.19%	4.91%
Actual Billing Demand	3,063,450	150,442	2,572	11,912	11,730	12,059	1	38,104	5,288	136,686
	100.00%	4.91%	0.08%	0.39%	0.38%	0.39%	0.00%	1.24%	0.17%	4.46%
Average Meters	47,055	6,417	202	2,358	42	31	239	309	0	0
	100.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
Annual Volumes	1,372,439,485	66,421,743	4,331,443	53,015,887	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116
	100.00%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
Peak Day	9,024,694	487,919	31,163	493,009	38,044	440,437	193,003	222,283	17,151	443,307
	100.00%	5.41%	0.35%	5.46%	0.42%	4.88%	2.14%	2.46%	0.19%	4.91%
1CP	326,792	20,528	1,022	19,648	919	12,651	5,116	11,054	337	18,948
	100.00%	6.28%	0.31%	6.01%	0.28%	3.87%	1.57%	3.38%	0.10%	5.80%
1CP - No Resale	283,058	20,528	1,022	19,648	919	12,651	5,116	11,054	337	0
	100.00%	7.25%	0.36%	6.94%	0.32%	4.47%	1.81%	3.91%	0.12%	0.00%
3 CP	291,316	18,665	929	19,730	992	12,710	5,273	5,308	242	9,853
	100.00%	6.41%	0.32%	6.77%	0.34%	4.36%	1.81%	1.82%	0.08%	3.38%
3 CP - No Resale	256,885	18,665	929	19,730	992	12,710	5,273	5,308	242	0
	100.00%	7.27%	0.36%	7.68%	0.39%	4.95%	2.05%	2.07%	0.09%	0.00%
4 CP	283,502	16,574	845	18,834	1,149	12,921	5,254	5,904	342	8,828
	100.00%	5.85%	0.30%	6.64%	0.41%	4.56%	1.85%	2.08%	0.12%	3.11%
4 CP - No Resale	251,654	16,574	845	18,834	1,149	12,921	5,254	5,904	342	0
	100.00%	6.59%	0.34%	7.48%	0.46%	5.13%	2.09%	2.35%	0.14%	0.00%
12 CP - Transmission	248,250	11,316	771	14,478	864	11,400	4,585	2,195	307	20,881
	100.00%	4.56%	0.31%	5.83%	0.35%	4.59%	1.85%	0.88%	0.12%	8.41%
12 CP	235,807	12,774	870	16,345	975	12,870	5,176	2,478	347	9,312
	100.00%	5.42%	0.37%	6.93%	0.41%	5.46%	2.20%	1.05%	0.15%	3.95%
12 CP - No Resale	206,781	12,774	870	16,345	975	12,870	5,176	2,478	347	0
	100.00%	6.18%	0.42%	7.90%	0.47%	6.22%	2.50%	1.20%	0.17%	0.00%
CUST-903	1,000,968	131,108	4,189	49,395	1,041	4,806	6,067	6,630	252	1,918
	100.00%	13.10%	0.42%	4.93%	0.10%	0.48%	0.61%	0.66%	0.03%	0.19%
CUST-904 (Uncollectable)	178,785	28,032	1,458	1,811	153	3,133	972	357	188	1,431
	100.00%	15.68%	0.82%	1.01%	0.09%	1.75%	0.54%	0.20%	0.11%	0.80%
CUST-908	461,942	51,241	1,649	19,314	415	2,611	5,189	6,033	63	1,380
	100.00%	11.09%	0.36%	4.18%	0.09%	0.57%	1.12%	1.31%	0.01%	0.30%
CUST-912	149,237	13,737	432	5,047	90	0	0	0	18,160	0
	100.00%	9.20%	0.29%	3.38%	0.06%	0.00%	0.00%	0.00%	12.17%	0.00%
METERREAD	38,801	3,506	110	1,288	23	17	824	1,065	0	0
	100.00%	9.04%	0.28%	3.32%	0.06%	0.04%	2.12%	2.74%	0.00%	0.00%
Comm-Rev	27,152,180	0	0	3,790,459	319,251	2,162,498	0	0	0	0
	100.00%	0.00%	0.00%	13.96%	1.18%	7.96%	0.00%	0.00%	0.00%	0.00%
Ind-Rev	7,968,486	0	0	0	0	4,392,784	0	0	0	0
	100.00%	0.00%	0.00%	0.00%	0.00%	55.13%	0.00%	0.00%	0.00%	0.00%
2007 NCP Calculated	288,957	21,351	1,392	13,798	1,337	22,161	6,116	6,662	866	0
	100.00%	7.39%	0.48%	4.77%	0.46%	7.67%	2.12%	2.31%	0.30%	0.00%

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

<u>Functional Allocator</u>	<u>Total</u>	<u>Electric Production</u>	<u>External Transmission</u>	<u>Local Generation</u>	<u>MWE Transmission</u>	<u>Primary Distribution</u>	<u>Secondary Distribution</u>	<u>Onsite</u>
None	EXT	0	0	0	0	0	0	0
None%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PROD	EXT	1	0	0	0	0	0	0
PROD%	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANS	EXT	0	1	0	0	0	0	0
EXTRANS%	1	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENERATION	EXT	0	0	1	0	0	0	0
GENERATION%	1	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
MWETRANS	EXT	0	0	0	1	0	0	0
MWETRANS%	1	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
PRIMARY	EXT	0	0	0	0	1	0	0
PRIMARY%	1	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
SEC	EXT	0	0	0	0	0	1	0
SEC%	1	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
ONSITE	EXT	0	0	0	0	0	0	1
ONSITE%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
T-LINES	EXT	0	0	0	1,000,000	0	0	0
T-LINES%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%

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

T-STATIONS	EXT	0	0	0	1,000,000	0	0	0
T-STATIONS%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
POLES	EXT	0	0	0	0	91	9	0
POLES%	100	0.00%	0.00%	0.00%	0.00%	90.96%	9.04%	0.00%
OHCOND	EXT	0	0	0	0	89	11	0
OHCOND%	100	0.00%	0.00%	0.00%	0.00%	88.62%	11.38%	0.00%
UGCOND&DEV	EXT	0	0	0	0	1	0.372	0
UGCOND&DEV%	1	0.00%	0.00%	0.00%	0.00%	62.77%	37.23%	0.00%
UGCOND	EXT	0	0	0	0	1	0.3	0
UGCOND%	1	0.00%	0.00%	0.00%	0.00%	72.96%	27.04%	0.00%
PROPHELD	EXT	0	0	10,000,000	5,000,000	1,000,000	0	0
PROPHELD%	16,000,000	0.00%	0.00%	62.50%	31.25%	6.25%	0.00%	0.00%
T-POLES	EXT	0	0	0	1,000,000	0	0	0
T-POLES%	1,000,000	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
D-STATIONS	EXT	0	0	0	0	1,000,000	0	0
D-STATIONS%	1,000,000	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
MWE-OPEXP	INT	0	0	4,869,532	1,586,853	5,259,889	466,637	4,724,107
MWE-OPEXP%	16,907,017	0.00%	0.00%	28.80%	9.39%	31.11%	2.76%	27.94%
OPEXP	INT	55,869,794	1,269,353	4,869,532	1,586,853	5,259,889	466,637	4,724,107
OPEXP%	74,046,165	75.45%	1.71%	6.58%	2.14%	7.10%	0.63%	6.38%

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

REVREQ-RSL	INT	55,820,884	1,268,242	12,526,036	6,124,587	0	0	6,204,059	
REVREQ-RSL%		81,943,808	68.12%	1.55%	15.29%	7.47%	0.00%	0.00%	7.57%
MWE-REV-REQ	INT	0	0	12,526,036	6,124,587	22,921,854	2,409,252	6,204,059	
MWE-REV-REQ%		50,185,788	0.00%	0.00%	24.96%	12.20%	45.67%	4.80%	12.36%
REVREQ	INT	55,820,884	1,268,242	12,526,036	6,124,587	22,921,854	2,409,252	6,204,059	
REVREQ%		107,274,914	52.04%	1.18%	11.68%	5.71%	21.37%	2.25%	5.78%
MWE-LABOR	INT	0	0	66,048	356,478	1,763,825	0	0	
MWE-LABOR%		2,186,352	0.00%	0.00%	3.02%	16.30%	80.67%	0.00%	0.00%
LABOR	INT	443,057	0	66,048	356,478	1,763,825	157,939	1,845,368	
LABOR%		4,632,716	9.56%	0.00%	1.43%	7.69%	38.07%	3.41%	39.83%
PTLABOR	INT	325,401	0	94,437	304,870	1,404,551	128,303	1,364,455	
PTLABOR%		3,622,017	8.98%	0.00%	2.61%	8.42%	38.78%	3.54%	37.67%
PRODPTxL	INT	0	0	73,436,970	0	0	0	0	
PRODPTxL%		73,436,970	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL	INT	0	0	0	64,630,761	0	0	0	
TRANSPTxL%		64,630,761	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
DISTPTxL	INT	0	0	0	0	163,208,754	19,821,587	14,711,681	
DISTPTxL%		197,742,022	0.00%	0.00%	0.00%	0.00%	82.54%	10.02%	7.44%
GENPTxL	INT	0	0	447,838	2,417,086	11,959,547	0	0	
GENPTxL%		14,824,470	0.00%	0.00%	3.02%	16.30%	80.67%	0.00%	0.00%

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

TRANSPT	INT	0	0	0	66,905,784	0	0	0
TRANSPT%	66,905,784	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
DISTPT	INT	0	0	0	0	163,647,782	19,821,587	14,711,681
DISTPT%	198,181,050	0.00%	0.00%	0.00%	0.00%	82.57%	10.00%	7.42%
GENPT	INT	0	0	453,672	2,448,576	12,115,357	0	0
GENPT%	15,017,605	0.00%	0.00%	3.02%	16.30%	80.67%	0.00%	0.00%
T-LABOR	INT	0	0	0	356,478	0	0	0
T-LABOR%	356,478	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
D-LABOR	INT	0	0	26,643	0	1,763,825	157,939	292,238
D-LABOR%	2,240,645	0.00%	0.00%	1.19%	0.00%	78.72%	7.05%	13.04%
MWE-TPIS	INT	0	0	73,982,640	69,357,925	175,772,176	19,822,606	14,712,437
MWE-TPIS%	353,647,784	0.00%	0.00%	20.92%	19.61%	49.70%	5.61%	4.16%
TPIS	INT	0	0	73,982,640	69,357,925	175,772,176	19,822,606	14,712,437
TPIS%	353,647,784	0.00%	0.00%	20.92%	19.61%	49.70%	5.61%	4.16%
UNCLASS	INT	0	0	0	10000	100578.1104	9995.8896	10000
UNCLASS%	130,574	0.00%	0.00%	0.00%	7.66%	77.03%	7.66%	7.66%
CWIP	INT	0	0	312	154,527	1,139,311	376,265	33,326
CWIP%	1,703,741	0.00%	0.00%	0.02%	9.07%	66.87%	22.08%	1.96%
T-SUBSTATIONS	INT	0	0	0	25,058,790	0	0	0
T-SUBSTATIONS%	25,058,790	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TBD	EXT	1	0	1	1	1	1	1
TBD%	6	16.67%	0.00%	16.67%	16.67%	16.67%	16.67%	16.67%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CLASSIFICATION ALLOCATION FACTORS

<u>Allocator Name</u>	<u>Description</u>	<u>Total</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
DEMAND DEMAND%	Classification to Demand	External 1	1 100.00%	0 0.00%	0 0.00%
ENERGY ENERGY%	Classification to Energy	External 1	0 0.00%	1 100.00%	0 0.00%
CUST CUST%	Classification to Customer	External 1	0.0 0.00%	0 0.00%	1.0 100.00%
REVENUE REVENUE%	Classification to Revenue	External 0	0 0.00%	0 0.00%	0.00 0.00%
TRANSFORM TRANSFORM%	Classification based on Minimum System - Transformers	External 1	0 46.36%	0 0.00%	0.54 53.64%
POLES-P POLES-P%	Classification based on Minimum System - Primary Poles	External 1	1 53.13%	0 0.00%	0.47 46.87%
POLES-S POLES-S%	Classification based on Minimum System - Secondary Poles	External 1	1 53.13%	0 0.00%	0 46.87%
P-LINES-UG P-LINES-UG%	Classification based on Minimum System - UG Lines	External 1	1 64.70%	0 0.00%	0.35 35.30%
P-LINES-OH P-LINES-OH%	Classification based on Minimum System - OH Lines	External 1	0 33.01%	0 0.00%	1 66.99%
S-LINES-OH S-LINES-OH%	Classification based on Minimum System - OH Lines	External 1	1 64.70%	0 0.00%	0 35.30%
S-LINES-UG S-LINES-UG%	Classification based on Minimum System - UG Lines	External 1	0 33.01%	0 0.00%	1 66.99%
PRODLABOR PRODLABOR%	Classification on basis of Production function labor	Internal 443,057	0 0.00%	443,057 100.00%	0 0.00%
EXTRANSLABOR EXTRANSLABOR%	Classification on basis of External Transmission function labor	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENLABOR GENLABOR%	Classification on basis of General function labor	Internal 66,048	39,171 59.31%	26,877 40.69%	0 0.00%
TRANSLABOR TRANSLABOR%	Classification on basis of MWE Transmission function labor	Internal 356,478	356,478 100.00%	0 0.00%	0 0.00%
PRILABOR PRILABOR%	Classification on basis of Primary Distribution function labor	Internal 1,763,825	1,456,464 82.57%	0 0.00%	307,362 17.43%
SECLABOR SECLABOR%	Classification on basis of Secondary Distribution function labor	Internal 157,939	47,997 30.39%	0 0.00%	109,942 69.61%

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CLASSIFICATION ALLOCATION FACTORS**

<u>Allocator Name</u>	<u>Description</u>	<u>Total</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
ONSITELABOR ONSITELABOR%	Classification on basis of Onsite labor function	Internal 1,845,368	0 0.00%	0 0.00%	1,845,368 100.00%
PRODCWIP PRODCWIP%	Classification on basis of Production function CWIP	Internal 0	0 0.00%	0 0.00%	0 0.00%
EXTRANSCWIP EXTRANSCWIP%	Classification on basis of External Transmission function CWIP	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENCWIP GENCWIP%	Classification on basis of General function CWIP	Internal 312	(50) -15.89%	361 115.89%	0 0.00%
TRANSCWIP TRANSCWIP%	Classification on basis of MWE Transmission function CWIP	Internal 154,527	154,527 100.00%	0 0.00%	0 0.00%
PRICWIP PRICWIP%	Classification on basis of Primary Distribution function CWIP	Internal 1,139,311	834,987 73.29%	0 0.00%	304,324 26.71%
SECCWIP SECCWIP%	Classification on basis of Secondary Distribution function CWIP	Internal 376,265	151,414 40.24%	0 0.00%	224,851 59.76%
ONSITECWIP ONSITECWIP%	Classification on basis of Onsite function CWIP	Internal 33,326	0 0.00%	0 0.00%	33,326 100.00%
PRODUNCLASS PRODUNCLASS%	Classification on basis of Production function unclassified plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
EXTRANSUNCLASS EXTRANSUNCLASS%	Classification on basis of External Transmission function unclassified plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENUNCLASS GENUNCLASS%	Classification on basis of Generation function unclassified plant	Internal 312	(50) -15.89%	361 115.89%	0 0.00%
TRANSUNCLASS TRANSUNCLASS%	Classification on basis of Transmission function unclassified plant	Internal 154,527	154,527 100.00%	0 0.00%	0 0.00%
PRIUNCLASS PRIUNCLASS%	Classification on basis of Primary Distribution function unclassified plant	Internal 1,139,311	834,987 73.29%	0 0.00%	304,324 26.71%
SECUNCLASS SECUNCLASS%	Classification on basis of Secondary Distribution function unclassified plant	Internal 376,265	151,414 40.24%	0 0.00%	224,851 59.76%
ONSITEUNCLASS ONSITEUNCLASS%	Classification on basis of Onsite function unclassified plant	Internal 33,326	0 0.00%	0 0.00%	33,326 100.00%
PRODPTxL PRODPTxL%	Classification on basis of Production function plant less land and rights	Internal 0	0 0.00%	0 0.00%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CLASSIFICATION ALLOCATION FACTORS

Allocator Name	Description	Total	Demand	Energy	Customer
EXTRANSPTxL EXTRANSPTxL%	Classification on basis of External Transmission function plant less land and rights	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENPTxL GENPTxL%	Classification on basis of Generation function plant less land and rights	Internal 73,888,611	73,706,363 99.75%	182,249 0.25%	0 0.00%
TRANSPTxL TRANSPTxL%	Classification on basis of Transmission function plant less land and rights	Internal 67,051,412	67,051,412 100.00%	0 0.00%	0 0.00%
PRIPTxL PRIPTxL%	Classification on basis of Primary Distribution function plant less land and rights	Internal 175,177,337	96,224,410 54.93%	0 0.00%	78,952,927 45.07%
SECPTxL SECPTxL%	Classification on basis of Secondary Distribution function plant less land and rights	Internal 19,822,606	8,337,541 42.06%	0 0.00%	11,485,065 57.94%
ONSITEPTxL ONSITEPTxL%	Classification on basis of Onsite function plant less land and rights	Internal 14,712,437	0 0.00%	0 0.00%	14,712,437 100.00%
PRODPT PRODPT%	Classification on basis of Production function plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT EXTRANSPT%	Classification on basis of External Transmission function plant	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENPT GENPT%	Classification on basis of General function plant	Internal 73,982,640	73,798,017 99.75%	184,623 0.25%	0 0.00%
TRANSP TRANSP%	Classification on basis of Transmission function plant	Internal 69,357,925	69,357,925 100.00%	0 0.00%	0 0.00%
PRIPT PRIPT%	Classification on basis of Primary Distribution function plant	Internal 175,772,176	96,792,097 55.07%	0 0.00%	78,980,078 44.93%
SECPT SECPT%	Classification on basis of Secondary Distribution function plant	Internal 19,822,606	8,337,541 42.06%	0 0.00%	11,485,065 57.94%
ONSITEPT ONSITEPT%	Classification on basis of Onsite function plant	Internal 14,712,437	0 0.00%	0 0.00%	14,712,437 100.00%
PRODO&M PRODO&M%	Classification on basis of Production function operation maintenance and expenses	Internal 55,869,794	29,179,847 52.23%	26,689,947 47.77%	0 0.00%
EXTRANSO&M EXTRANSO&M%	Classification on basis of External Transmission function operation maintenance and expenses	Internal 1,269,353	1,269,353 100.00%	0 0.00%	0 0.00%
GENO&M GENO&M%	Classification on basis of Generation function operation maintenance and expenses	Internal 4,869,532	1,507,818 30.96%	3,361,713 69.04%	0 0.00%
TRANSO&M TRANSO&M%	Classification on basis of Transmission function operation maintenance and expenses	Internal 1,586,853	1,586,853 100.00%	0 0.00%	0 0.00%
PRIO&M PRIO&M%	Classification on basis of Primary Distribution function operation maintenance and expenses	Internal 5,259,889	4,343,377 82.58%	0 0.00%	916,512 17.42%
SECO&M SECO&M%	Classification on basis of Secondary Distribution function operation maintenance and expenses	Internal 466,637	134,208 28.76%	0 0.00%	332,429 71.24%
ONSITEO&M ONSITEO&M%	Classification on basis of Onsite function operation maintenance and expenses	Internal 4,724,107	0 0.00%	0 0.00%	4,724,107 100.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CLASSIFICATION ALLOCATION FACTORS

<u>Allocator Name</u>	<u>Description</u>	<u>Total</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
PRODLABPT PRODLABPT%	Classification on basis of Production function operation maintenance and expenses	Internal 325,401	0 0.00%	325,401 100.00%	0 0.00%
EXTRANSLABPT EXTRANSLABPT%	Classification on basis of External Transmission function labor & plant related A&G expenses	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENLABPT GENLABPT%	Classification on basis of Generation function labor & plant related A&G expenses	Internal 94,437	74,582 78.98%	19,854 21.02%	0 0.00%
TRANSLABPT TRANSLABPT%	Classification on basis of MWE Transmission function labor & plant related A&G expenses	Internal 304,870	304,870 100.00%	0 0.00%	0 0.00%
PRILABPT PRILABPT%	Classification on basis of Primary Distribution function labor & plant related A&G expenses	Internal 1,404,551	1,129,780 80.44%	0 0.00%	274,770 19.56%
SECLABPT SECLABPT%	Classification on basis of Secondary Distribution function labor & plant related A&G expenses	Internal 128,303	40,427 31.51%	0 0.00%	87,877 68.49%
ONSITELABPT ONSITELABPT%	Classification on basis of Onsite function labor & plant related A&G expenses	Internal 1,364,455	0 0.00%	0 0.00%	1,364,455 100.00%
PRODREVREQ PRODREVREQ%	Classification on basis of Production function revenue requirement	Internal 55,820,884	29,154,302 52.23%	26,666,582 47.77%	0 0.00%
EXTRANSREVREQ EXTRANSREVREQ%	Classification on basis of External Transmission function revenue requirement	Internal 1,268,242	1,268,242 100.00%	0 0.00%	0 0.00%
GENREVREQ GENREVREQ%	Classification on basis of Generation function revenue requirement	Internal 12,526,036	8,859,738 70.73%	3,666,298 29.27%	0 0.00%
TRANSREVREQ TRANSREVREQ%	Classification on basis of MWE Transmission function revenue requirement	Internal 6,124,587	6,124,587 100.00%	0 0.00%	0 0.00%
PRIREVREQ PRIREVREQ%	Classification on basis of Primary Distribution function revenue requirement	Internal 22,921,854	14,267,920 62.25%	0 0.00%	8,653,934 37.75%
SECREVREQ SECREVREQ%	Classification on basis of Secondary Distribution function revenue requirement	Internal 2,409,252	948,602 39.37%	0 0.00%	1,460,650 60.63%
ONSITEREVREQ ONSITEREVREQ%	Classification on basis of Onsite function revenue requirement	Internal 6,204,059	0 0.00%	0 0.00%	6,204,059 100.00%

**MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CLASSIFICATION ALLOCATION FACTORS**

<u>Allocator Name</u>	<u>Description</u>	<u>Total</u>	<u>Demand</u>	<u>Energy</u>	<u>Customer</u>
PRODINC PRODINC%	Classification on basis of Production function income	Internal (6,010,619)	(3,139,244) 52.23%	(2,871,374) 47.77%	0 0.00%
EXTRANSINC EXTRANSINC%	Classification on basis of External Transmission function income	Internal (136,560)	(136,560) 100.00%	0 0.00%	0 0.00%
GENINC GENINC%	Classification on basis of Generation function income	Internal 3,689,424	3,793,143 102.81%	(103,719) -2.81%	0 0.00%
TRANSINC TRANSINC%	Classification on basis of MWE Transmission function income	Internal 2,989,359	2,989,359 100.00%	0 0.00%	0 0.00%
PRIINC PRIINC%	Classification on basis of Primary Distribution function income	Internal 6,289,183	3,308,443 52.61%	0 0.00%	2,980,740 47.39%
SECINC SECINC%	Classification on basis of Secondary Distribution function income	Internal 750,277	319,802 42.62%	0 0.00%	430,475 57.38%
ONSITEINC ONSITEINC%	Classification on basis of Onsite function income	Internal 909,999	0 0.00%	0 0.00%	909,999 100.00%
PRODGEN PRODGEN%	Classification on basis of Production function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN EXTRANSGEN%	Classification on basis of External Transmission function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
GENGEN GENGEN%	Classification on basis of External Transmission function general plant additions	Internal 315,474	244,607 77.54%	70,867 22.46%	0 0.00%
TRANSGEN TRANSGEN%	Classification on basis of Generation function general plant additions	Internal 1,702,690	1,702,690 100.00%	0 0.00%	0 0.00%
PRIGEN PRIGEN%	Classification on basis of Primary Distribution function general plant additions	Internal 8,424,774	5,912,130 70.18%	0 0.00%	2,512,644 29.82%
SECGEN SECGEN%	Classification on basis of Secondary Distribution function general plant additions	Internal 0	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN ONSITEGEN%	Classification on basis of Onsite function general plant additions	Internal 0	0 0	0 0	0 0
TBD TBD%		External 1	1 1	0 0	0 0

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total EXT	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
None	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
None	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KW-MONTH	EXT 3,624,314	233,790	16,833	163,825	5,398	11,810	121,723	181,333	150,442	28,351	165,893	11,730	335,172	57,993	38,104	5,288	136,686
KW-MONTH%		6.45%	0.46%	4.52%	0.15%	0.32%	3.36%	5.00%	4.15%	0.78%	4.58%	0.32%	9.25%	1.60%	1.05%	0.15%	3.77%
AVG-CUST-NoRSL	EXT 47,050	697	85	578	799	0	0	0	6,417	202	2,358	42	31	239	309	0	0
AVG-CUST-NoRSL%		1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
AVG-CUST	EXT 47,055	697	85	578	799	0	6	0	6,417	202	2,358	42	31	239	309	0	0
AVG-CUST%		1.48%	0.18%	1.23%	1.70%	0.00%	0.01%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
MWE-KWH	EXT 137,241,012	1,825,195	201,180	2,891,248	147,683	654,326	5,848,316	9,203,049	8,642,174	433,144	5,298,652	513,700	11,930,878	3,745,642	912,162	372,652	8,106,412
MWE-KWH%		1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.68%	0.27%	5.91%
KWH-NoRSL	EXT 1,199,315,512	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	0	86,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0
KWH-NoRSL%		1.52%	0.17%	2.41%	0.12%	0.55%	4.89%	0.00%	5.54%	0.36%	4.42%	0.43%	9.95%	3.12%	0.78%	0.31%	0.00%
KWH-Adjusted	EXT 1,365,757,305	18,262,610	1,969,264	30,510,327	1,522,601	6,564,025	58,844,795	92,030,487	83,670,162	4,264,467	52,101,939	5,107,940	119,055,107	37,476,087	7,638,517	3,725,138	81,064,116
KWH-Adjusted%		1.34%	0.14%	2.23%	0.11%	0.48%	4.32%	6.74%	4.66%	0.31%	3.81%	0.37%	8.72%	2.74%	0.58%	0.27%	5.94%
KWH	EXT 1,372,410,115	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	86,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116
KWH%		1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.68%	0.27%	5.91%
CUST-MONTH	EXT 564,664	8,359	1,019	6,938	9,593	0	70	0	77,005	2,421	28,293	504	366	2,870	3,706	0	0
CUST-MONTH%		1.48%	0.18%	1.23%	1.70%	0.00%	0.01%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
RESCUST	EXT 29,384	0	0	0	0	0	0	0	6,417	202	0	0	0	0	0	0	0
RESCUST%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.84%	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
AVG-CUST-L-WS	EXT 1,0000	0	0	0	0	0	0	0.0000	0.6686	0.0210	0.2457	0.0044	0.0032	0.0249	0.0322	0.0000	0
AVG-CUST-L-WS%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.86%	2.10%	24.57%	0.44%	0.32%	2.49%	3.22%	0.00%	0.00%
AVG-CUST-SEC	EXT 47,046	697	85	578	799	0	0	0	6,417	202	2,358	42	31	239	309	0	0
AVG-CUST-SEC%		1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
AVG-CUST-L	EXT 47,055	697	85	578	799	0	6	0	6,417	202	2,358	42	31	239	309	0	0
AVG-CUST-L%		1.48%	0.18%	1.23%	1.70%	0.00%	0.01%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
1CP-PROD	EXT 326,792	17,041	1,098	16,711	64	568	6,884	24,786	20,528	1,022	19,648	919	12,851	5,116	11,054	337	18,948
1CP-PROD%		5.21%	0.34%	5.11%	0.02%	0.17%	2.11%	7.58%	6.28%	0.31%	6.01%	0.28%	3.87%	1.57%	3.38%	0.10%	5.80%
1CP-NoRS-NoM	EXT 71,278	0	0	0	0	0	0	0	20,528	1,022	19,648	919	12,851	5,116	11,054	337	0
1CP-NoRS-NoM%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.80%	1.43%	27.57%	1.29%	17.75%	7.18%	15.51%	0.47%	0.00%
1CP-NoRS-NoW	EXT 211,783	17,041	1,098	16,711	64	568	6,884	0	0	0	0	0	0	0	0	0	0
1CP-NoRS-NoW%		8.05%	0.52%	7.89%	0.03%	0.27%	3.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
1CP-PROD-NoRS	EXT 283,058	17,041	1,098	16,711	64	568	6,884	0	20,528	1,022	19,648	919	12,851	5,116	11,054	337	0
1CP-PROD-NoRS%		6.02%	0.36%	5.90%	0.02%	0.20%	2.43%	0.00%	7.25%	0.39%	6.64%	0.32%	4.47%	1.81%	3.61%	0.12%	0.00%
1CP-EXTRANS	EXT 341,378	17,041	1,098	16,711	64	568	40,417	24,786	20,528	1,022	19,648	919	12,851	5,116	11,054	337	0
1CP-EXTRANS%		4.99%	0.32%	4.90%	0.02%	0.17%	11.84%	7.28%	6.01%	0.30%	5.76%	0.27%	3.71%	1.50%	3.24%	0.10%	0.00%
1CP-GEN	EXT 326,792	17,041	1,098	16,711	64	568	6,884	24,786	20,528	1,022	19,648	919	12,851	5,116	11,054	337	18,948
1CP-GEN%		5.21%	0.34%	5.11%	0.02%	0.17%	2.11%	7.58%	6.28%	0.31%	6.01%	0.28%	3.87%	1.57%	3.38%	0.10%	5.80%
1CP-TRANS	EXT 341,378	17,041	1,098	16,711	64	568	40,417	24,786	20,528	1,022	19,648	919	12,851	5,116	11,054	337	0
1CP-TRANS%		4.99%	0.32%	4.90%	0.02%	0.17%	11.84%	7.28%	6.01%	0.30%	5.76%	0.27%	3.71%	1.50%	3.24%	0.10%	0.00%
12CP-NoRS-NoW	EXT 154,946	5,044	518	6,128	345	580	8,325	0	0	0	0	0	0	0	0	0	0
12CP-NoRS-NoW%		3.26%	0.33%	3.98%	0.22%	0.37%	5.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-NoRS-NoM	EXT 51,836	0	0	0	0	0	0	0	12,774	870	16,345	975	12,870	5,176	2,478	347	0
12CP-NoRS-NoM%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	24.64%	1.68%	31.53%	1.88%	24.83%	9.99%	4.78%	0.67%	0.00%

MIDWEST ENERGY, INC.
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Swr	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Swr	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
12CP-PROD-NoRSL	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-PROD-NoRSL%	206,781	20.69%	1.08%	0.16%	7.08%	0.12%	0.01%	8.68%	5.85%	0.45%	0.60%	2.60%	1.61%	2.35%	0.01%	13.43%
12CP-PROD	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-PROD%	235,807	18.14%	0.94%	0.14%	6.21%	0.11%	0.01%	7.61%	5.13%	0.39%	0.53%	2.36%	1.42%	2.06%	0.01%	11.77%
12CP-EXTRANS-NoRSL	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-EXTRANS-NoRSL%	218,169	19.61%	1.02%	0.15%	6.71%	0.11%	0.01%	8.23%	5.54%	0.42%	0.57%	2.55%	1.53%	2.23%	0.01%	12.72%
12CP-EXTRANS	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-EXTRANS%	249,068	17.18%	0.89%	0.13%	5.88%	0.10%	0.01%	7.21%	4.66%	0.37%	0.50%	2.23%	1.34%	1.95%	0.01%	11.15%
12CP-GEN-NoRSL	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-GEN-NoRSL%	218,169	19.61%	1.02%	0.15%	6.71%	0.11%	0.01%	8.23%	5.54%	0.42%	0.57%	2.55%	1.53%	2.23%	0.01%	12.72%
12CP-GEN	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-GEN%	235,807	18.14%	0.94%	0.14%	6.21%	0.11%	0.01%	7.61%	5.13%	0.39%	0.53%	2.36%	1.42%	2.06%	0.01%	11.77%
12CP-TRANS-RSL	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12CP-TRANS-RSL%	29,025,575	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-TRANS-NoWS	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-TRANS-NoWS%	164,204	26.05%	1.36%	0.20%	8.91%	0.15%	0.02%	10.93%	7.37%	0.56%	0.75%	3.39%	2.03%	2.96%	0.01%	16.91%
12CP-TRANS	EXT	42,781	2,227	329	14,637	251	30	17,951	12,095	921	1,239	5,562	3,339	4,867	16	27,761
12CP-TRANS%	235,807	18.14%	0.94%	0.14%	6.21%	0.11%	0.01%	7.61%	5.13%	0.39%	0.53%	2.36%	1.42%	2.06%	0.01%	11.77%
NCP-PRI	EXT	72,393	4,258	347	19,753	337	40	22,731	14,617	561	1,647	0	3,636	5,299	17	32,523
NCP-PRI%	288,948	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
NCP-SECxL	EXT	72,393	4,258	347	19,753	337	40	22,731	14,617	561	1,647	0	3,636	5,299	17	32,523
NCP-SECxL%	287,428	25.19%	1.48%	0.12%	6.87%	0.12%	0.01%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%	11.32%
NCP-SEC	EXT	72,393	4,258	347	19,753	337	40	22,731	14,617	561	1,647	0	3,636	5,299	17	32,523
NCP-SEC%	288,948	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
NCP-ONSITE	EXT	72,393	4,258	347	19,753	337	40	22,731	14,617	561	1,647	0	3,636	5,299	17	32,523
NCP-ONSITE%	288,948	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
KWH-PROD-NoRSL	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-PROD-NoRSL%	1,199,315,512	18.78%	0.96%	0.11%	6.33%	0.11%	0.01%	7.61%	6.56%	0.25%	0.74%	2.85%	1.86%	2.71%	0.01%	16.58%
KWH-NoRSL-NoW	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-NoRSL-NoW%	900,825,483	25.00%	1.28%	0.15%	8.43%	0.14%	0.02%	10.13%	8.74%	0.33%	0.98%	3.79%	2.47%	3.60%	0.01%	22.08%
KWH-NoRSL-NoM	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KWH-NoRSL-NoM%	298,490,049	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-PROD	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-PROD%	1,372,410,115	16.41%	0.84%	0.10%	5.53%	0.09%	0.01%	6.65%	5.73%	0.22%	0.65%	2.49%	1.82%	2.36%	0.01%	14.49%
KWH-EXTRANS	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-EXTRANS%	1,372,410,115	16.41%	0.84%	0.10%	5.53%	0.09%	0.01%	6.65%	5.73%	0.22%	0.65%	2.49%	1.82%	2.36%	0.01%	14.49%
KWH-GEN-NoRSL	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-GEN-NoRSL%	1,291,345,999	17.44%	0.89%	0.10%	5.88%	0.10%	0.01%	7.07%	6.09%	0.23%	0.69%	2.84%	1.72%	2.51%	0.01%	15.40%
KWH-GEN	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-GEN%	1,372,410,115	16.41%	0.84%	0.10%	5.53%	0.09%	0.01%	6.65%	5.73%	0.22%	0.65%	2.49%	1.82%	2.36%	0.01%	14.49%
KWH-TRANS	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-TRANS%	1,372,410,115	16.41%	0.84%	0.10%	5.53%	0.09%	0.01%	6.65%	5.73%	0.22%	0.65%	2.49%	1.82%	2.36%	0.01%	14.49%
KWH-PRI	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-PRI%	1,140,832,356	19.74%	1.01%	0.12%	6.65%	0.11%	0.01%	8.00%	6.90%	0.28%	0.78%	2.99%	1.95%	2.84%	0.01%	17.43%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Req	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
12CP-PROD-NoRSL	EXT	5,044	518	6,128	345	580	8,325	0	12,774	870	16,345	975	12,870	5,176	2,478	347	0
12CP-PROD-NoRSL%	206,781	2.44%	0.25%	2.86%	0.17%	0.28%	4.03%	0.00%	6.18%	0.42%	7.90%	0.47%	6.22%	2.50%	1.20%	0.17%	0.00%
12CP-PROD	EXT	5,044	518	6,128	345	580	8,325	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	9,312
12CP-PROD%	235,807	2.14%	0.22%	2.80%	0.15%	0.25%	3.53%	8.36%	5.42%	0.37%	6.93%	0.41%	5.46%	2.20%	1.05%	0.15%	3.95%
12CP-EXTRANS-NoRSL	EXT	5,044	518	6,128	345	580	0	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	0
12CP-EXTRANS-NoRSL%	218,189	2.31%	0.24%	2.81%	0.16%	0.27%	0.00%	9.04%	5.86%	0.40%	7.49%	0.45%	5.90%	2.37%	1.14%	0.16%	0.00%
12CP-EXTRANS	EXT	5,044	518	6,128	345	580	30,899	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	0
12CP-EXTRANS%	249,068	2.02%	0.21%	2.48%	0.14%	0.23%	12.41%	7.91%	5.13%	0.35%	6.56%	0.39%	5.17%	2.08%	0.98%	0.14%	0.00%
12CP-GEN-NoRSL	EXT	5,044	518	6,128	345	580	0	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	0
12CP-GEN-NoRSL%	218,189	2.31%	0.24%	2.81%	0.16%	0.27%	0.00%	9.04%	5.86%	0.40%	7.49%	0.45%	5.90%	2.37%	1.14%	0.16%	0.00%
12CP-GEN	EXT	5,044	518	6,128	345	580	8,325	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	9,312
12CP-GEN%	235,807	2.14%	0.22%	2.80%	0.15%	0.25%	3.53%	8.36%	5.42%	0.37%	6.93%	0.41%	5.46%	2.20%	1.05%	0.15%	3.95%
12CP-TRANS-RSL	EXT	0	0	0	0	0	0	19,713	0	0	0	0	0	0	0	0	9,312
12CP-TRANS-RSL%	29,025,575	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	67.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	32.08%
12CP-TRANS-NoWS	EXT	5,044	518	6,128	345	580	17,583	0	0	0	0	0	0	0	0	0	0
12CP-TRANS-NoWS%	164,204	3.07%	0.32%	3.73%	0.21%	0.35%	10.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12CP-TRANS	EXT	5,044	518	6,128	345	580	8,325	19,713	12,774	870	16,345	975	12,870	5,176	2,478	347	9,312
12CP-TRANS%	235,807	2.14%	0.22%	2.80%	0.15%	0.25%	3.53%	8.36%	5.42%	0.37%	6.93%	0.41%	5.46%	2.20%	1.05%	0.15%	3.95%
NCP-PRI	EXT	13,330	1,265	19,927	1,073	1,521	0	0	21,351	1,392	13,790	1,337	22,180	6,116	6,662	866	0
NCP-PRI%	288,948	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	0.48%	4.77%	0.46%	7.67%	2.12%	2.31%	0.30%	0.00%
NCP-SEC-L	EXT	13,330	1,265	19,927	1,073	0	0	0	21,351	1,392	13,790	1,337	22,180	6,116	6,662	866	0
NCP-SEC-L%	287,428	4.64%	0.44%	6.93%	0.37%	0.00%	0.00%	0.00%	7.43%	0.48%	4.80%	0.47%	7.71%	2.13%	2.32%	0.30%	0.00%
NCP-SEC	EXT	13,330	1,265	19,927	1,073	1,521	0	0	21,351	1,392	13,790	1,337	22,180	6,116	6,662	866	0
NCP-SEC%	288,948	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	0.48%	4.77%	0.46%	7.67%	2.12%	2.31%	0.30%	0.00%
NCP-ONSITE	EXT	13,330	1,265	19,927	1,073	1,521	0	0	21,351	1,392	13,790	1,337	22,180	6,116	6,662	866	0
NCP-ONSITE%	288,948	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	0.48%	4.77%	0.46%	7.67%	2.12%	2.31%	0.30%	0.00%
KWH-PROD-NoRSL	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	0	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0
KWH-PROD-NoRSL%	1,199,315,512	1.52%	0.17%	2.41%	0.12%	0.55%	4.88%	0.00%	5.54%	0.36%	4.42%	0.43%	9.95%	3.12%	0.76%	0.31%	0.00%
KWH-NoRSL-NoW	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	0	0	0	0	0	0	0	0	0	0
KWH-NoRSL-NoW%	900,825,463	2.03%	0.22%	3.21%	0.16%	0.73%	6.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-NoRSL-NoM	EXT	0	0	0	0	0	0	0	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0
KWH-NoRSL-NoM%	298,490,049	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.25%	1.45%	17.75%	1.72%	39.07%	12.55%	3.06%	1.25%	0.00%
KWH-PROD	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116
KWH-PROD%	1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-EXTRANS	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116
KWH-EXTRANS%	1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-GEN-NoRSL	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0
KWH-GEN-NoRSL%	1,291,345,999	1.41%	0.16%	2.24%	0.11%	0.51%	4.53%	7.13%	4.84%	0.34%	4.10%	0.40%	9.24%	2.90%	0.71%	0.29%	0.00%
KWH-GEN	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116
KWH-GEN%	1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-TRANS	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	81,064,116
KWH-TRANS%	1,372,410,115	1.33%	0.15%	2.11%	0.11%	0.48%	4.26%	6.71%	4.84%	0.32%	3.86%	0.37%	8.69%	2.73%	0.66%	0.27%	5.91%
KWH-PRI	EXT	18,251,954	2,011,804	28,912,475	1,476,827	6,543,264	0	0	66,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0
KWH-PRI%	1,140,832,358	1.60%	0.18%	2.53%	0.13%	0.57%	0.00%	0.00%	5.82%	0.38%	4.64%	0.45%	10.46%	3.28%	0.80%	0.33%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
KWH-SEC	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,898,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-SEC%		1,140,832,356	19.74%	1.01%	6.65%	0.11%	0.01%	8.00%	6.90%	0.28%	0.78%	2.99%	1.95%	2.84%	0.01%	17.43%
KWH-ONSITE	EXT	225,214,357	11,511,155	1,335,601	75,898,287	1,299,739	157,838	91,287,761	78,898,172	3,017,765	8,869,174	34,150,816	22,268,537	32,455,863	105,240	198,877,678
KWH-ONSITE%		1,140,832,356	19.74%	1.01%	6.65%	0.11%	0.01%	8.00%	6.90%	0.28%	0.78%	2.99%	1.95%	2.84%	0.01%	17.43%
UNCOLLECT-NO RSL	EXT	109,580	4,806	217	3,346	53	7	3,718	2,956	113	303	1,006	911	1,174	5	7,032
UNCOLLECT-NO RSL%		175,559	82.42%	2.74%	1.91%	0.03%	0.00%	2.12%	1.68%	0.06%	0.17%	0.57%	0.52%	0.67%	0.00%	4.01%
UNCOLLECT	EXT	109,580	4,806	217	3,346	53	7	3,718	2,956	113	303	1,006	911	1,174	5	7,032
UNCOLLECT%		178,785	81.29%	2.69%	1.87%	0.03%	0.00%	2.08%	1.65%	0.06%	0.17%	0.56%	0.51%	0.66%	0.00%	3.93%
ACCT903	EXT	450,749	16,120	45,311	136,508	833	149	16,877	5,421	378	1,005	1,427	19,754	17,724	146	31,980
ACCT903%		1,000,968	45.03%	1.61%	4.53%	0.08%	0.01%	1.69%	0.54%	0.04%	0.10%	0.14%	1.97%	1.77%	0.01%	3.19%
ACCT908	EXT	175,508	6,295	17,671	53,048	321	57	12,018	2,733	267	723	657	18,084	15,982	135	24,913
ACCT908%		461,942	37.99%	1.36%	3.83%	0.07%	0.01%	2.80%	0.50%	0.06%	0.16%	0.14%	3.91%	3.46%	0.03%	5.39%
ACCT912	EXT	47,081	1,672	4,838	14,187	82	15	0	0	0	0	0	0	0	0	0
ACCT912%		149,237	31.53%	1.12%	3.24%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RES-REV	EXT	20,001,111	877,180	0	0	0	0	0	0	0	0	0	0	0	0	0
RES-REV%		26,260,963	76.16%	3.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
IRR-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
IRR-REV%		5,705,430	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
COMM-REV	EXT	0	390,444	7,002,709	110,373	14,679	7,776,487	4,713,969	237,265	634,047	0	0	0	0	0	0
COMM-REV%		27,152,180	0.00%	1.44%	25.79%	0.41%	0.05%	28.64%	17.36%	0.87%	2.34%	0.00%	0.00%	0.00%	0.00%	0.00%
IND-REV	EXT	0	0	0	0	0	0	1,471,595	0	0	2,104,107	0	0	0	0	0
IND-REV%		7,968,488	0.00%	0.00%	0.00%	0.00%	0.00%	18.47%	0.00%	0.00%	26.41%	0.00%	0.00%	0.00%	0.00%	0.00%
OIL-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	1,906,319	2,456,682	10,632	14,715,088
OIL-REV%		21,122,422	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.03%	11.63%	0.05%	69.67%
Remove HI-Rev	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGH-REV		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
HIGH-REV%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LIGHT-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LIGHT-REV%		1,346,342	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SPEC-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SPEC-REV%		3,003,831	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RESALE-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RESALE-REV%		4,880,625	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RETAIL-REV	EXT	20,001,111	877,180	390,444	7,002,709	110,373	14,679	7,776,487	6,185,584	237,265	634,047	2,104,107	1,906,319	2,456,682	10,632	14,715,088
RETAIL-REV%		82,559,653	21.61%	0.95%	4.2%	0.12%	0.02%	8.40%	6.88%	0.26%	0.89%	2.27%	2.06%	2.65%	0.01%	15.90%
CUSTACCT	EXT	21,984	781	2,260	6,628	38	7	597	73	11	30	4	930	811	7	1,131
CUSTACCT%		47,055	46.72%	1.66%	4.80%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.01%	1.98%	1.72%	0.01%	2.40%
CUSTSVC	EXT	21,984	781	2,260	6,628	38	7	597	73	11	30	4	930	811	7	1,131
CUSTSVC%		47,055	46.72%	1.66%	4.80%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.01%	1.98%	1.72%	0.01%	2.40%
REV-TOTAL	INT	20,001,111	877,180	390,444	7,002,709	110,373	14,679	8,278,916	6,185,584	156,939	211,944	2,104,107	1,906,319	2,456,682	10,632	14,715,088
REV-TOTAL%		69,310,752	20.14%	0.88%	0.39%	7.05%	0.11%	8.34%	8.23%	0.16%	0.21%	2.12%	1.92%	2.47%	0.01%	14.82%
4CP-PROD-NO RSL	EXT	55,793	1,955	253	17,196	294	23	20,725	13,077	825	425	8,870	3,336	4,836	16	27,437
4CP-PROD-NO RSL%		251,654	22.17%	0.78%	0.10%	6.83%	0.01%	8.24%	5.20%	0.25%	0.17%	3.52%	1.33%	1.92%	0.01%	10.90%
4CP-PROD	EXT	55,793	1,955	253	17,196	294	23	20,725	13,077	825	425	8,870	3,336	4,836	16	27,437
4CP-PROD%		283,502	19.68%	0.69%	0.09%	6.07%	0.10%	7.31%	4.61%	0.22%	0.15%	3.13%	1.18%	1.71%	0.01%	9.68%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale	
KWH-SEC	EXT	18,251,954	2,011,804	28,912,475	1,478,827	6,543,284	0	0	86,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0	
KWH-SEC%	1,140,832,356	1.60%	0.18%	2.53%	0.13%	0.57%	0.00%	0.00%	5.82%	0.38%	4.64%	0.45%	10.46%	3.28%	0.80%	0.33%	0.00%	
KWH-ONSITE	EXT	18,251,954	2,011,804	28,912,475	1,478,827	6,543,284	0	0	86,421,743	4,331,443	52,986,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0	
KWH-ONSITE%	1,140,832,356	1.60%	0.18%	2.53%	0.13%	0.57%	0.00%	0.00%	5.82%	0.38%	4.64%	0.45%	10.46%	3.28%	0.80%	0.33%	0.00%	
UNCOLLECT-NoRSL	EXT	175,559	949	103	1,205	82	455	1,435	0	28,032	1,458	2,845	153	2,099	972	357	188	0
UNCOLLECT-NoRSL%	175,559	0.54%	0.08%	0.68%	0.05%	0.28%	0.82%	0.00%	15.97%	0.83%	1.62%	0.09%	1.20%	0.55%	0.20%	0.11%	0.00%	
UNCOLLECT	EXT	176,785	949	103	1,205	82	455	1,435	1,795	28,032	1,458	2,845	153	2,099	972	357	188	1,431
UNCOLLECT%	176,785	0.53%	0.06%	0.67%	0.05%	0.25%	0.80%	1.00%	15.68%	0.82%	1.59%	0.09%	1.17%	0.54%	0.20%	0.11%	0.80%	
ACCT903	EXT	1,000,908	15,148	1,829	13,133	16,034	610	2,040	2,406	131,108	4,189	50,790	1,041	3,421	6,067	6,630	252	1,918
ACCT903%	1,000,908	1.51%	0.18%	1.31%	1.60%	0.06%	0.20%	0.24%	0.24%	13.10%	0.42%	5.07%	0.10%	0.34%	0.61%	0.66%	0.03%	0.19%
ACCT908	EXT	461,942	13,567	1,650	11,495	15,239	111	1,106	1,568	51,241	1,649	19,313	415	2,811	5,199	6,033	63	1,380
ACCT908%	461,942	2.94%	0.36%	2.49%	3.30%	0.02%	0.24%	0.34%	11.09%	0.38%	4.18%	0.09%	0.57%	1.12%	1.31%	0.01%	0.30%	
ACCT912	EXT	149,237	0	0	0	43,917	0	0	0	13,737	432	5,047	90	0	0	0	18,180	0
ACCT912%	149,237	0.00%	0.00%	0.00%	0.00%	29.43%	0.00%	0.00%	0.00%	9.20%	0.29%	3.38%	0.08%	0.00%	0.00%	0.00%	12.17%	0.00%
RES-REV	EXT	26,260,963	0	0	0	0	0	0	5,116,560	286,112	0	0	0	0	0	0	0	0
RES-REV%	26,260,963	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19.48%	1.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
IRR-REV	EXT	5,705,430	1,986,276	214,751	2,522,559	235,223	0	0	0	0	0	0	0	0	0	746,621	0	0
IRR-REV%	5,705,430	34.81%	3.76%	44.21%	4.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13.09%	0.00%	0.00%	
COMM-REV	EXT	27,152,180	0	0	0	0	0	0	0	0	3,790,459	319,251	2,162,498	0	0	0	0	0
COMM-REV%	27,152,180	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	13.96%	1.18%	7.96%	0.00%	0.00%	0.00%	0.00%	
IND-REV	EXT	7,968,486	0	0	0	0	0	0	0	0	0	0	4,392,784	0	0	0	0	0
IND-REV%	7,968,486	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	55.13%	0.00%	0.00%	0.00%	0.00%	
OIL-REV	EXT	21,122,422	0	0	0	0	0	0	0	0	0	0	0	2,033,702	0	0	0	0
OIL-REV%	21,122,422	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	9.63%	0.00%	0.00%	0.00%	
Remove HI-Rev	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGH-REV	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGH-REV%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LIGHT-REV	EXT	1,348,342	0	0	0	952,484	0	0	0	0	0	0	0	0	0	393,858	0	0
LIGHT-REV%	1,348,342	0.00%	0.00%	0.00%	0.00%	70.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	29.25%	0.00%	
SPEC-REV	EXT	3,003,831	0	0	0	0	3,003,831	0	0	0	0	0	0	0	0	0	0	0
SPEC-REV%	3,003,831	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
RESALE-REV	EXT	4,880,625	0	0	0	0	0	3,757,120	0	0	0	0	0	0	0	0	0	1,123,505
RESALE-REV%	4,880,625	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	78.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	23.02%	
RETAIL-REV	EXT	92,559,653	1,986,276	214,751	2,522,559	235,223	952,484	3,003,831	0	5,116,560	266,112	3,790,459	319,251	6,555,282	2,033,702	746,621	393,858	0
RETAIL-REV%	92,559,653	2.15%	0.23%	2.73%	0.25%	1.03%	3.25%	0.00%	5.53%	0.29%	4.10%	0.34%	7.08%	2.20%	0.81%	0.43%	0.00%	
CUSTACCT	EXT	47,055	697	85	578	799	0	6	0	6,417	202	2,358	42	31	239	309	0	0
CUSTACCT%	47,055	1.48%	0.18%	1.23%	1.70%	0.00%	0.01%	0.00%	13.84%	0.43%	5.01%	0.09%	0.06%	0.51%	0.86%	0.00%	0.00%	
CUSTSVC	EXT	47,055	697	85	578	799	0	6	0	6,417	202	2,358	42	31	239	309	0	0
CUSTSVC%	47,055	1.48%	0.18%	1.23%	1.70%	0.00%	0.01%	0.00%	13.84%	0.43%	5.01%	0.09%	0.06%	0.51%	0.86%	0.00%	0.00%	
REV-TOTAL	INT	99,310,752	1,986,276	214,751	2,522,559	235,223	952,484	3,003,831	3,757,120	5,116,560	266,112	5,952,957	319,251	4,392,784	2,033,702	746,621	393,858	2,993,979
REV-TOTAL%	99,310,752	2.00%	0.22%	2.54%	0.24%	0.96%	3.02%	3.78%	5.15%	0.27%	5.99%	0.32%	4.42%	2.05%	0.75%	0.40%	3.01%	
4CP-PROD-NoRSL	EXT	251,654	11,543	994	13,768	150	582	7,932	0	16,574	845	18,834	1,149	12,921	5,254	5,904	342	0
4CP-PROD-NoRSL%	251,654	4.59%	0.40%	5.47%	0.06%	0.23%	3.15%	0.00%	6.50%	0.34%	7.48%	0.46%	5.13%	2.00%	2.35%	0.14%	0.00%	
4CP-PROD	EXT	283,502	11,543	994	13,768	150	582	7,932	23,021	16,574	845	18,834	1,149	12,921	5,254	5,904	342	8,828
4CP-PROD%	283,502	4.07%	0.35%	4.86%	0.05%	0.21%	2.80%	8.12%	5.85%	0.30%	6.64%	0.41%	4.56%	1.85%	2.08%	0.12%	3.11%	

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
DIR-Resale-D	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-Resale-D%	689,451	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-Resale-E	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-Resale-E%	1,071,370	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-RESALE-T	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR-RESALE-T%	211,888	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR903	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR903%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-FUEL	EXT	225,214,357	11,511,155	1,335,601	75,988,287	1,299,739	157,838	91,287,761	78,696,172	3,017,765	8,869,174	34,150,818	22,268,537	32,455,863	105,240	198,877,678
KWH-FUEL%	1,291,345,899	17.44%	0.89%	0.10%	5.98%	0.10%	0.01%	7.07%	6.06%	0.23%	0.69%	2.64%	1.72%	2.51%	0.01%	15.40%
CONSRVKWH	EXT	67,961	2,316	316	18,141	276	39	22,283	14,329	875	1,604	7,645	3,150	4,551	16	25,915
CONSRVKWH%	326,792	20.80%	0.71%	0.10%	5.55%	0.08%	0.01%	6.82%	4.38%	0.27%	0.46%	2.34%	0.96%	1.39%	0.00%	7.93%
PRODRV-D-NoRSL	INT	6,348,779	319,818	46,859	2,118,170	35,969	4,412	2,598,012	1,744,553	130,932	179,956	811,335	474,687	691,450	2,255	3,943,671
PRODRV-D-NoRSL%	21,448,871	29.60%	1.49%	0.22%	9.88%	0.17%	0.02%	12.11%	8.13%	0.61%	0.84%	3.78%	2.21%	3.22%	0.01%	18.30%
PRODRV-D	INT	6,348,779	319,818	46,859	2,118,170	35,969	4,412	2,598,012	1,744,553	130,932	179,956	811,335	474,687	691,450	2,255	3,943,671
PRODRV-D%	29,154,302	21.78%	1.10%	0.16%	7.27%	0.12%	0.02%	8.91%	5.98%	0.45%	0.62%	2.78%	1.83%	2.37%	0.01%	13.53%
EXTRANSREV-D-NoRSL	INT	325,632	16,941	2,497	110,999	1,901	231	136,129	91,721	6,983	9,399	42,174	25,325	36,909	120	210,532
EXTRANSREV-D-NoRSL%	1,113,154	29.25%	1.52%	0.22%	9.97%	0.17%	0.02%	12.23%	8.24%	0.63%	0.84%	3.79%	2.28%	3.32%	0.01%	18.30%
EXTRANSREV-D	INT	325,632	16,941	2,497	110,999	1,901	231	136,129	91,721	6,983	9,399	42,174	25,325	36,909	120	210,532
EXTRANSREV-D%	1,268,242	25.68%	1.34%	0.20%	8.75%	0.15%	0.02%	10.73%	7.23%	0.55%	0.74%	3.33%	2.00%	2.91%	0.01%	16.60%
GENREV-D-NoRSL	INT	1,999,652	69,913	9,063	604,019	10,198	857	729,390	461,219	22,704	18,910	305,823	115,949	167,985	556	953,483
GENREV-D-NoRSL%	6,442,946	31.04%	1.09%	0.14%	9.37%	0.16%	0.01%	11.32%	7.16%	0.35%	0.29%	4.74%	1.80%	2.61%	0.01%	14.80%
GENREV-D	INT	1,999,652	69,913	9,063	604,019	10,198	857	729,390	461,219	22,704	18,910	305,823	115,949	167,985	556	953,483
GENREV-D%	8,859,738	22.57%	0.79%	0.10%	6.82%	0.12%	0.01%	8.23%	5.21%	0.26%	0.21%	3.45%	1.31%	1.90%	0.01%	10.76%
TRANSREV-D	INT	1,116,395	58,065	8,550	379,983	6,507	790	465,981	313,975	23,901	32,176	144,362	86,695	126,348	410	720,688
TRANSREV-D%	6,124,587	18.23%	0.95%	0.14%	6.20%	0.11%	0.01%	7.61%	5.13%	0.39%	0.53%	2.36%	1.42%	2.06%	0.01%	11.77%
PRIREV-D	INT	3,606,795	211,907	17,226	980,478	16,745	2,002	1,128,276	725,636	27,826	81,776	138	180,523	263,087	853	1,614,595
PRIREV-D%	10,699,600	33.71%	1.98%	0.16%	9.16%	0.16%	0.02%	10.54%	6.78%	0.25%	0.76%	0.00%	1.69%	2.46%	0.01%	15.09%
SECREV-D-NoRSL	INT	240,542	14,132	1,149	65,388	1,117	134	75,243	48,391	1,856	5,453	9	12,039	17,545	57	107,674
SECREV-D-NoRSL%	708,523	33.95%	1.99%	0.16%	6.23%	0.16%	0.02%	10.62%	6.83%	0.26%	0.77%	0.00%	1.70%	2.48%	0.01%	15.20%
SECREV-D	INT	240,542	14,132	1,149	65,388	1,117	134	75,243	48,391	1,856	5,453	9	12,039	17,545	57	107,674
SECREV-D%	948,602	25.36%	1.49%	0.12%	6.89%	0.12%	0.01%	7.93%	5.10%	0.20%	0.57%	0.00%	1.27%	1.85%	0.01%	11.35%
ONSITEREV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREV-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODRV-E-NoRSL	INT	5,009,481	255,841	29,588	1,679,645	28,762	3,493	2,020,138	1,741,431	68,779	196,254	755,637	492,789	718,189	2,329	4,400,761
PRODRV-E-NoRSL%	18,686,944	26.84%	1.37%	0.16%	9.00%	0.15%	0.02%	10.82%	9.33%	0.36%	1.05%	4.05%	2.64%	3.85%	0.01%	23.58%
PRODRV-E	INT	5,009,481	255,841	29,588	1,679,645	28,762	3,493	2,020,138	1,741,431	68,779	196,254	755,637	492,789	718,189	2,329	4,400,761
PRODRV-E%	26,866,582	18.79%	0.96%	0.11%	6.30%	0.11%	0.01%	7.58%	6.53%	0.25%	0.74%	2.83%	1.85%	2.60%	0.01%	16.50%
EXTRANSREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-E-NoRSL	INT	694,657	35,477	4,104	232,889	3,988	484	280,100	241,456	9,259	27,211	104,772	68,327	99,580	323	610,181
GENREV-E-NoRSL%	2,588,321	26.84%	1.37%	0.16%	9.00%	0.15%	0.02%	10.82%	9.33%	0.36%	1.05%	4.05%	2.64%	3.85%	0.01%	23.57%
GENREV-E	INT	694,657	35,477	4,104	232,889	3,988	484	280,100	241,456	9,259	27,211	104,772	68,327	99,580	323	610,181
GENREV-E%	3,069,298	18.95%	0.97%	0.11%	6.35%	0.11%	0.01%	7.64%	6.50%	0.25%	0.74%	2.86%	1.86%	2.72%	0.01%	16.64%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
DIR-Resale-D	EXT	0	0	0	0	0	889,451	0	0	0	0	0	0	0	0	0	0
DIR-Resale-D%	889,451	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-Resale-E	EXT	0	0	0	0	0	1,071,370	0	0	0	0	0	0	0	0	0	0
DIR-Resale-E%	1,071,370	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR-RESALE-T	EXT	0	0	0	0	0	211,888	0	0	0	0	0	0	0	0	0	0
DIR-RESALE-T%	211,888	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIR903	EXT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIR903%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KWH-FUEL	EXT	18,251,954	2,011,804	28,912,475	1,478,827	6,543,264	58,483,156	92,030,487	66,421,743	4,331,443	52,988,517	5,137,003	119,308,780	37,456,423	9,121,619	3,726,521	0
KWH-FUEL%	1,291,345,969	1.41%	0.16%	2.24%	0.11%	0.51%	4.53%	7.13%	5.14%	0.34%	4.10%	0.40%	9.24%	2.90%	0.71%	0.29%	0.00%
CONSRVKWH	EXT	17,041	1,098	16,711	64	568	6,884	24,786	20,528	1,022	19,648	919	12,651	5,116	11,054	337	18,948
CONSRVKWH%	326,792	5.21%	0.34%	5.11%	0.02%	0.17%	2.11%	7.58%	6.28%	0.31%	6.01%	0.28%	3.87%	1.57%	3.38%	0.10%	5.80%
PRODREV-D-NoRSL	INT	823,716	78,908	966,119	46,736	82,732	0	0	0	0	0	0	0	0	0	0	0
PRODREV-D-NoRSL%	21,448,871	3.84%	0.37%	4.50%	0.23%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREV-D	INT	823,716	78,908	966,119	46,736	82,732	1,165,202	0	1,673,649	106,722	2,005,949	114,842	1,525,612	614,135	456,259	41,062	0
PRODREV-D%	29,154,302	2.83%	0.27%	3.31%	0.16%	0.28%	4.00%	0.00%	5.74%	0.37%	6.88%	0.39%	5.23%	2.11%	1.57%	0.14%	0.00%
EXTRANSREV-D-NoRSL	INT	38,245	3,927	46,471	2,615	4,404	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-D-NoRSL%	1,113,154	3.44%	0.35%	4.17%	0.23%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSREV-D	INT	38,245	3,927	46,471	2,615	4,404	63,127	832	22,667	1,539	28,603	1,706	22,520	9,069	4,335	608	293
EXTRANSREV-D%	1,268,242	3.02%	0.31%	3.66%	0.21%	0.35%	4.98%	0.05%	1.76%	0.12%	2.26%	0.13%	1.78%	0.71%	0.34%	0.05%	0.02%
GENREV-D-NoRSL	INT	422,074	35,090	490,984	4,948	20,328	0	0	0	0	0	0	0	0	0	0	0
GENREV-D-NoRSL%	6,442,946	6.55%	0.54%	7.62%	0.08%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-D	INT	422,074	35,090	490,984	4,948	20,328	267,832	0	582,438	29,625	647,021	38,515	441,097	179,265	219,303	11,696	0
GENREV-D%	8,859,738	4.76%	0.40%	5.54%	0.06%	0.23%	3.02%	0.00%	6.57%	0.33%	7.30%	0.43%	4.98%	2.02%	2.48%	0.13%	0.00%
TRANSREV-D	INT	130,913	13,442	159,071	8,952	15,080	216,082	511,577	333,085	22,670	424,247	25,313	334,042	134,353	64,310	9,006	237,641
TRANSREV-D%	6,124,587	2.14%	0.22%	2.60%	0.15%	0.25%	3.53%	8.35%	5.44%	0.37%	6.93%	0.41%	5.45%	2.19%	1.05%	0.15%	3.88%
PRIREV-D	INT	661,483	62,799	988,806	53,231	75,522	195	0	0	0	0	0	0	0	0	0	0
PRIREV-D%	10,699,900	6.18%	0.59%	9.24%	0.50%	0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECREV-D-NoRSL	INT	44,113	4,188	65,941	3,550	4	0	0	0	0	0	0	0	0	0	0	0
SECREV-D-NoRSL%	708,523	6.23%	0.56%	9.31%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECREV-D	INT	44,113	4,188	65,941	3,550	4	13	0	69,730	4,544	44,899	4,352	72,130	19,910	21,681	2,820	0
SECREV-D%	948,802	4.65%	0.44%	6.95%	0.37%	0.00%	0.00%	0.00%	7.35%	0.48%	4.73%	0.46%	7.60%	2.10%	2.26%	0.30%	0.00%
ONSITEREV-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEREV-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREV-E-NoRSL	INT	403,956	44,525	639,821	32,687	144,846	0	0	0	0	0	0	0	0	0	0	0
PRODREV-E-NoRSL%	18,666,944	2.16%	0.24%	3.43%	0.18%	0.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODREV-E	INT	403,956	44,525	639,821	32,687	144,846	1,282,931	0	1,499,699	97,704	1,191,418	115,478	2,681,801	841,955	205,088	83,789	0
PRODREV-E%	26,668,582	1.51%	0.17%	2.40%	0.12%	0.54%	4.81%	0.00%	5.82%	0.37%	4.47%	0.43%	10.06%	3.16%	0.77%	0.31%	0.00%
EXTRANSREV-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSREV-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-E-NoRSL	INT	56,010	6,174	88,714	4,532	20,084	0	0	0	0	0	0	0	0	0	0	0
GENREV-E-NoRSL%	2,588,321	2.16%	0.24%	3.43%	0.18%	0.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENREV-E	INT	56,010	6,174	88,714	4,532	20,084	167,944	26,785	197,241	12,849	156,898	15,184	352,812	110,712	26,965	11,018	0
GENREV-E%	3,668,298	1.53%	0.17%	2.42%	0.12%	0.55%	4.58%	0.73%	5.38%	0.35%	4.27%	0.41%	9.82%	3.02%	0.74%	0.30%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
GENPTxL-D	INT	16,517,429	576,437	75,110	4,995,816	84,167	7,163	6,035,263	3,817,327	188,967	162,520	2,519,005	958,809	1,396,234	4,568	7,868,524
GENPTxL-D%		73,706,363	22.41%	0.78%	0.10%	6.76%	0.11%	8.19%	5.18%	0.26%	0.22%	3.42%	1.30%	1.88%	0.01%	10.68%
GENPTxL-E	INT	31,969,711	1,834,041	189,591	10,773,941	184,501	22,411	12,958,511	11,171,111	428,381	1,259,001	4,847,791	3,161,071	4,807,191	14,941	28,231,151
GENPTxL-E%		182,240	17.54%	0.90%	0.10%	5.91%	0.10%	7.11%	6.13%	0.24%	0.89%	2.86%	1.73%	2.53%	0.01%	15.49%
GENPTxL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENPTxL-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL-D-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTxL-D-WS%		1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL-D-NoWS	INT	12,164,623	633,271	93,563	4,162,015	71,273	8,655	5,104,481	3,439,074	261,872	352,433	1,581,480	949,536	1,383,626	4,487	7,893,787
TRANSPTxL-D-NoWS%		43,040,730	28.26%	1.47%	0.22%	9.67%	0.17%	11.86%	7.99%	0.61%	0.82%	3.67%	2.21%	3.22%	0.01%	18.34%
TRANSPTxL-D	INT	12,164,623	633,271	93,563	4,162,015	71,273	8,655	5,104,481	3,439,074	261,872	352,433	1,581,480	949,536	1,383,626	4,487	7,893,787
TRANSPTxL-D%		87,051,412	18.14%	0.94%	0.14%	6.21%	0.11%	7.61%	5.13%	0.39%	0.53%	2.36%	1.42%	2.06%	0.01%	11.77%
TRANSPTxL-E	INT	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTxL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSPTxL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSPTxL-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-D-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTxL-D-WS%		1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-D-NoWS	INT	24,107,879	1,417,896	115,419	6,577,970	112,343	13,433	7,569,863	4,867,811	188,668	548,609	0	1,210,849	1,764,784	5,722	10,830,823
PRIPTxL-D-NoWS%		71,689,905	33.63%	1.98%	0.16%	9.18%	0.16%	10.58%	6.76%	0.28%	0.77%	0.00%	1.69%	2.46%	0.01%	15.11%
PRIPTxL-D	INT	24,107,879	1,417,896	115,419	6,577,970	112,343	13,433	7,569,863	4,867,811	188,668	548,609	0	1,210,849	1,764,784	5,722	10,830,823
PRIPTxL-D%		96,224,410	25.05%	1.47%	0.12%	6.84%	0.12%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRIPTxL-E	INT	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTxL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-C-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTxL-C-WS%		1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTxL-C-NoWS	INT	36,891,658	1,310,582	3,792,466	11,121,490	64,187	11,747	1,002,095	122,920	19,018	50,482	6,712	1,561,176	1,360,505	11,747	1,898,330
PRIPTxL-C-NoWS%		82,849,233	58.70%	2.09%	6.03%	17.70%	0.10%	1.59%	0.20%	0.03%	0.08%	0.01%	2.48%	2.16%	0.02%	3.02%
PRIPTxL-C	INT	36,891,658	1,310,582	3,792,466	11,121,490	64,187	11,747	1,002,095	122,920	19,018	50,482	6,712	1,561,176	1,360,505	11,747	1,898,330
PRIPTxL-C%		78,952,927	46.73%	1.66%	4.80%	14.09%	0.08%	1.27%	0.16%	0.02%	0.06%	0.01%	1.98%	1.72%	0.01%	2.40%
SECTxL-D-WS	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECTxL-D-WS%		1,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECTxL-D-NoWS	INT	2,099,925	123,506	10,054	572,978	9,786	1,170	659,358	424,012	16,260	47,787	0	105,471	153,722	498	943,422
SECTxL-D-NoWS%		6,200,455	33.87%	1.99%	0.16%	9.24%	0.16%	10.63%	6.84%	0.26%	0.77%	0.00%	1.70%	2.48%	0.01%	15.22%
SECTxL-D	INT	2,099,925	123,506	10,054	572,978	9,786	1,170	659,358	424,012	16,260	47,787	0	105,471	153,722	498	943,422
SECTxL-D%		8,337,541	25.19%	1.48%	0.12%	6.87%	0.12%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%	11.32%
SECTxL-E	INT	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
SECTxL-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECTxL-C-NoRSL	INT	5,366,984	190,863	551,726	1,617,950	9,338	1,709	145,784	17,882	2,767	7,344	0	227,119	197,926	1,709	276,168
SECTxL-C-NoRSL%		11,485,065	46.73%	1.66%	4.80%	14.09%	0.08%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%	2.40%
SECTxL-C-NoWS	INT	5,366,984	190,863	551,726	1,617,950	9,338	1,709	145,784	17,882	2,767	7,344	0	227,119	197,926	1,709	276,168
SECTxL-C-NoWS%		9,142,160	58.71%	2.09%	6.03%	17.70%	0.10%	1.59%	0.20%	0.03%	0.08%	0.00%	2.48%	2.16%	0.02%	3.02%
SECTxL-C	INT	5,366,984	190,863	551,726	1,617,950	9,338	1,709	145,784	17,882	2,767	7,344	0	227,119	197,926	1,709	276,168
SECTxL-C%		11,485,065	46.73%	1.66%	4.80%	14.09%	0.08%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%	2.40%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - I&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Sma!!	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
GENPTXL-D	INT	3,518,340	290,557	4,073,865	40,372	167,826	2,254,259	0	4,918,085	249,995	5,464,263	323,783	3,720,828	1,511,848	1,878,788	98,575	0
GENPTXL-D%	73,706,363	4.77%	0.39%	5.53%	0.05%	0.23%	3.06%	0.00%	6.67%	0.34%	7.41%	0.44%	5.05%	2.05%	2.55%	0.13%	0.00%
GENPTXL-E	INT	2,500.91	285.58	4,104.19	209.64	928.83	7,245.19	13,062.91	9,427.97	614.81	7,520.96	729.15	16,934.82	5,316.61	1,244.73	528.95	0.00
GENPTXL-E%	182,249	1.42%	0.16%	2.25%	0.12%	0.51%	3.98%	7.17%	5.17%	0.34%	4.13%	0.40%	9.29%	2.92%	0.71%	0.29%	0.00%
GENPTXL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENPTXL-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANPTXL-D-WS	INT	0	0	0	0	0	0.0476	0.2624	0.1700	0.0118	0.2176	0.0130	0.1713	0.0689	0.0330	0.0046	0
TRANPTXL-D-WS%	1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	26.24%	17.00%	1.16%	21.76%	1.30%	17.13%	6.89%	3.30%	0.46%	0.00%
TRANPTXL-D-NoWS	INT	1,434,117	147,254	1,742,549	98,051	164,976	1,349,308	0	0	0	0	0	0	0	0	0	0
TRANPTXL-D-NoWS%	43,040,730	3.33%	0.34%	4.05%	0.23%	0.38%	3.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANPTXL-D	INT	1,434,117	147,254	1,742,549	98,051	164,976	2,367,207	5,605,426	3,632,398	247,508	4,647,668	277,316	3,659,554	1,471,798	704,567	98,577	2,647,971
TRANPTXL-D%	67,051,412	2.14%	0.22%	2.60%	0.15%	0.25%	3.53%	8.36%	5.42%	0.37%	6.93%	0.41%	5.46%	2.20%	1.05%	0.15%	3.95%
TRANPTXL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANPTXL-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANPTXL-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANPTXL-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-D-WS	INT	0	0	0	0	0	0.0000	0.0000	0.2898	0.0189	0.1872	0.0181	0.3008	0.0830	0.0904	0.0118	0
PRIPTXL-D-WS%	1,0000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.98%	1.89%	18.72%	1.81%	30.08%	8.30%	9.04%	1.18%	0.00%
PRIPTXL-D-NoWS	INT	4,439,062	421,421	6,635,849	357,218	506,488	0	0	0	0	0	0	0	0	0	0	0
PRIPTXL-D-NoWS%	71,689,905	6.19%	0.59%	9.26%	0.50%	0.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-D	INT	4,439,062	421,421	6,635,849	357,218	506,488	0	0	7,110,059	463,656	4,592,248	445,215	7,379,713	2,036,689	2,218,471	288,455	0
PRIPTXL-D%	96,224,410	4.61%	0.44%	6.90%	0.37%	0.53%	0.00%	0.00%	7.39%	0.48%	4.77%	0.48%	7.67%	2.12%	2.31%	0.30%	0.00%
PRIPTXL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTXL-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-C-WS	INT	0	0	0	0	0	0.0000	0.6688	0.0210	0.2457	0.0044	0.0032	0.0249	0.0322	0.0000	0	0
PRIPTXL-C-WS%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	66.88%	2.10%	24.57%	0.44%	0.32%	2.49%	3.22%	0.00%	0.00%	0.00%
PRIPTXL-C-NoWS	INT	1,168,924	142,497	970,211	1,341,487	0	0	0	0	0	0	0	0	0	0	0	0
PRIPTXL-C-NoWS%	62,848,233	1.86%	0.23%	1.54%	2.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIPTXL-C	INT	1,168,924	142,497	970,211	1,341,487	0	0	0	10,768,393	338,553	3,956,498	70,479	51,182	401,341	518,248	0	0
PRIPTXL-C%	78,952,927	1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
SECPTXL-D-WS	INT	0	0	0	0	0	0.0000	0.2898	0.0189	0.1872	0.0181	0.3008	0.0830	0.0904	0.0118	0	0
SECPTXL-D-WS%	1,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	28.98%	1.89%	18.72%	1.81%	30.08%	8.30%	9.04%	1.18%	0.00%	0.00%
SECPTXL-D-NoWS	INT	386,666	36,708	578,018	31,116	0	0	0	0	0	0	0	0	0	0	0	0
SECPTXL-D-NoWS%	8,200,455	0.24%	0.59%	9.32%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPTXL-D	INT	386,666	36,708	578,018	31,116	0	0	0	619,324	40,387	400,009	38,781	642,812	177,406	193,241	25,126	0
SECPTXL-D%	8,337,541	4.64%	0.44%	6.93%	0.37%	0.00%	0.00%	0.00%	7.43%	0.48%	4.80%	0.47%	7.71%	2.13%	2.32%	0.30%	0.00%
SECPTXL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECPTXL-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPTXL-C-NoRSL	INT	170,055	20,730	141,146	195,159	0	0	0	1,566,582	49,253	575,590	10,253	7,446	58,387	75,394	0	0
SECPTXL-C-NoRSL%	11,485,065	1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	0.00%	13.84%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%
SECPTXL-C-NoWS	INT	170,055	20,730	141,146	195,159	0	0	0	0	0	0	0	0	0	0	0	0
SECPTXL-C-NoWS%	9,142,160	1.86%	0.23%	1.54%	2.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECPTXL-C	INT	170,055	20,730	141,146	195,159	0	0	0	1,566,582	49,253	575,590	10,253	7,446	58,387	75,394	0	0
SECPTXL-C%	11,485,065	1.48%	0.18%	1.23%	1.70%	0.00%	0.00%	0.00%	13.64%	0.43%	5.01%	0.09%	0.06%	0.51%	0.66%	0.00%	0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Requir Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
ONSITEPTxL-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPTxL-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEPTxL-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPTxL-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEPTxL-C-NoWS	INT	5,670,210	201,435	562,898	1,709,361	9,865	1,805	154,021	18,893	2,923	7,759	0	239,951	209,108	1,805	291,771
ONSITEPTxL-C-NoWS%	11,482,242	49.38%	1.75%	5.08%	14.89%	0.09%	0.02%	1.34%	0.16%	0.03%	0.07%	0.00%	2.09%	1.82%	0.02%	2.54%
ONSITEPTxL-C	INT	5,670,210	201,435	562,898	1,709,361	9,865	1,805	154,021	18,893	2,923	7,759	0	239,951	209,108	1,805	291,771
ONSITEPTxL-C%	14,712,437	38.54%	1.37%	3.96%	11.62%	0.07%	0.01%	1.05%	0.13%	0.02%	0.05%	0.00%	1.63%	1.42%	0.01%	1.68%
PRODLABOR-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLABOR-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLABOR-E-NoRSL	INT	83,199.88	4,252.51	493.40	28,038.75	480.18	58.31	33,724.01	29,072.36	1,114.84	3,276.50	12,616.17	8,226.56	11,960.02	38.88	73,470.44
PRODLABOR-E-NoRSL%	421,452	19.74%	1.01%	0.12%	6.65%	0.11%	0.01%	8.00%	6.90%	0.25%	0.78%	2.99%	1.95%	2.84%	0.01%	17.43%
PRODLABOR-E	INT	83,199.88	4,252.51	493.40	28,038.75	480.18	58.31	33,724.01	29,072.36	1,114.84	3,276.50	12,616.17	8,226.56	11,960.02	38.88	73,470.44
PRODLABOR-E%	443,057	18.78%	0.96%	0.11%	6.33%	0.11%	0.01%	7.61%	6.56%	0.25%	0.74%	2.85%	1.86%	2.71%	0.01%	16.58%
PRODLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLABOR-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSLABOR-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLABOR-D%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSLABOR-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLABOR-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLABOR-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENLABOR-D	INT	8,693	304	39	2,675	46	4	3,224	2,035	98	68	1,377	518	751	2	4,263
GENLABOR-D%	39,171	22.19%	0.78%	0.10%	6.83%	0.12%	0.01%	8.23%	5.20%	0.25%	0.17%	3.52%	1.32%	1.92%	0.01%	10.88%
GENLABOR-E-NoRSL	INT	4,714.60	240.97	27.96	1,588.84	27.21	3.30	1,911.00	1,647.41	63.17	185.67	714.91	466.17	679.43	2.20	4,163.27
GENLABOR-E-NoRSL%	25,809	18.27%	0.93%	0.11%	6.16%	0.11%	0.01%	7.40%	6.38%	0.24%	0.72%	2.77%	1.81%	2.63%	0.01%	16.13%
GENLABOR-E	INT	4,714.60	240.97	27.96	1,588.84	27.21	3.30	1,911.00	1,647.41	63.17	185.67	714.91	466.17	679.43	2.20	4,163.27
GENLABOR-E%	26,877	17.54%	0.90%	0.10%	5.91%	0.10%	0.01%	7.11%	6.13%	0.24%	0.69%	2.66%	1.73%	2.53%	0.01%	15.49%
GENLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENLABOR-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSLABOR-D	INT	64,673	3,367	497	22,127	379	46	27,138	18,284	1,362	1,674	8,408	5,048	7,358	24	41,967
TRANSLABOR-D%	356,478	18.14%	0.94%	0.14%	6.21%	0.11%	0.01%	7.61%	5.13%	0.38%	0.53%	2.36%	1.42%	2.06%	0.01%	11.77%
TRANSLABOR-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSLABOR-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSLABOR-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSLABOR-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRILABOR-D-NoRSL	INT	364,900	21,461	1,747	99,565	1,700	203	114,575	73,680	2,825	8,304	0	18,328	26,712	87	163,937
PRILABOR-D-NoRSL%	1,456,464	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRILABOR-D	INT	364,900	21,461	1,747	99,565	1,700	203	114,575	73,680	2,825	8,304	0	18,328	26,712	87	163,937
PRILABOR-D%	1,456,464	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRILABOR-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRILABOR-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRILABOR-C-NoRSL	INT	143,618	5,102	14,764	43,296	250	46	3,901	479	74	197	26	6,078	5,296	46	7,390
PRILABOR-C-NoRSL%	244,667	58.70%	2.06%	6.03%	17.70%	0.10%	0.02%	1.59%	0.20%	0.03%	0.08%	0.01%	2.48%	2.16%	0.02%	3.02%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
TRANSUNCLASS-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSUNCLASS-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIUCLASS-D	INT	13,389	787	64	3,853	62	7	4,204	2,703	104	305	0	672	980	3	6,015
PRIUCLASS-D%	53,441	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRIUCLASS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIUCLASS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRIUCLASS-C	INT	22,025	782	2,264	8,840	38	7	598	73	11	30	4	932	812	7	1,133
PRIUCLASS-C%	47,137	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.01%	1.98%	1.72%	0.01%	2.40%
SECUNCLASS-D	INT	1,338	79	6	365	6	1	420	270	10	30	0	67	98	0	801
SECUNCLASS-D%	5,311	25.19%	1.48%	0.12%	6.87%	0.12%	0.01%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%	11.32%
SECUNCLASS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SECUNCLASS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SECUNCLASS-C	INT	2,189	78	225	860	4	1	59	7	1	3	0	93	81	1	113
SECUNCLASS-C%	4,885	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%	2.40%
ONSITEUNCLASS-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEUNCLASS-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEUNCLASS-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEUNCLASS-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ONSITEUNCLASS-C	INT	4,673	168	480	1,409	8	1	127	16	2	6	0	198	172	1	240
ONSITEUNCLASS-C%	10,000	46.73%	1.66%	4.80%	14.09%	0.08%	0.01%	1.27%	0.16%	0.02%	0.06%	0.00%	1.98%	1.72%	0.01%	2.40%
PRODPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODPT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSPT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENPT-D	INT	16,538,609	577,168	75,207	5,001,881	84,265	7,173	6,042,641	3,822,028	189,224	162,869	2,521,851	957,925	1,387,849	4,803	7,877,701
GENPT-D%	73,798,017	22.41%	0.78%	0.10%	6.78%	0.11%	0.01%	8.19%	5.18%	0.26%	0.22%	3.42%	1.30%	1.88%	0.01%	10.67%
TRANSPT-D	INT	12,583,075	655,055	96,781	4,305,185	73,725	8,953	5,280,071	3,557,375	270,880	364,556	1,635,881	982,199	1,431,532	4,642	8,165,327
TRANSPT-D%	69,357,925	18.14%	0.94%	0.14%	8.21%	0.11%	0.01%	7.61%	5.13%	0.39%	0.53%	2.36%	1.42%	2.06%	0.01%	11.77%
PRIPT-D-NoRSL	INT	24,250,107	1,428,261	116,100	6,816,778	113,008	13,512	7,814,321	4,898,529	187,767	551,846	0	1,217,993	1,775,196	5,758	10,894,721
PRIPT-D-NoRSL%	96,792,097	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
PRIPT-D	INT	24,250,107	1,428,261	116,100	6,816,778	113,006	13,512	7,814,321	4,896,529	187,767	551,846	0	1,217,993	1,775,196	5,758	10,894,721
PRIPT-D%	96,792,097	25.05%	1.47%	0.12%	6.84%	0.12%	0.01%	7.87%	5.06%	0.19%	0.57%	0.00%	1.26%	1.83%	0.01%	11.26%
SECPT-D	INT	2,099,925	123,506	10,054	572,976	9,786	1,170	659,358	424,012	16,260	47,787	0	105,471	153,722	468	943,422
SECPT-D%	8,337,541	25.19%	1.48%	0.12%	6.87%	0.12%	0.01%	7.91%	5.09%	0.20%	0.57%	0.00%	1.27%	1.84%	0.01%	11.32%
ONSITEPT-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ONSITEPT-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRODLP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSLP-D	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLP-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENLP-D	INT	16,651	582	78	5,070	88	7	6,119	3,867	189	151	2,577	975	1,413	5	8,021
GENLP-D%	74,582	22.33%	0.78%	0.10%	6.80%	0.12%	0.01%	8.20%	5.19%	0.25%	0.20%	3.46%	1.31%	1.90%	0.01%	10.75%
TRANSLP-D	INT	55,310	2,879	425	18,924	324	39	23,209	15,637	1,191	1,802	7,191	4,317	6,282	20	35,892
TRANSLP-D%	292,831	18.89%	0.98%	0.15%	6.48%	0.11%	0.01%	7.93%	5.34%	0.41%	0.55%	2.46%	1.47%	2.15%	0.01%	12.26%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
TRANSUNCLASS-C TRANSUNCLASS-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIUNCLASS-D PRIUNCLASS-D%	INT 53,441	2,465 4.61%	234 0.44%	3,685 6.90%	198 0.37%	281 0.53%	0 0.00%	0 0.00%	3,949 7.39%	258 0.48%	2,550 4.77%	247 0.46%	4,099 7.67%	1,131 2.12%	1,232 2.31%	160 0.30%	0 0.00%
PRIUNCLASS-E PRIUNCLASS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIUNCLASS-C PRIUNCLASS-C%	INT 47,137	698 1.48%	85 0.18%	579 1.23%	801 1.70%	0 0.00%	0 0.00%	0 0.00%	6,429 13.64%	202 0.43%	2,362 5.01%	42 0.09%	31 0.06%	240 0.51%	309 0.66%	0 0.00%	0 0.00%
SECUNCLASS-D SECUNCLASS-D%	INT 5,311	246 4.64%	23 0.44%	368 6.93%	20 0.37%	0 0.00%	0 0.00%	0 0.00%	395 7.43%	28 0.48%	255 4.80%	25 0.47%	409 7.71%	113 2.13%	123 2.32%	16 0.30%	0 0.00%
SECUNCLASS-E SECUNCLASS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECUNCLASS-C SECUNCLASS-C%	INT 4,685	69 1.48%	8 0.18%	58 1.23%	80 1.70%	0 0.00%	0 0.00%	0 0.00%	639 13.64%	20 0.43%	235 5.01%	4 0.09%	3 0.06%	24 0.51%	31 0.66%	0 0.00%	0 0.00%
ONSITEUNCLASS-D ONSITEUNCLASS-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEUNCLASS-E ONSITEUNCLASS-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEUNCLASS-C ONSITEUNCLASS-C%	INT 10,000	148 1.48%	18 0.18%	123 1.23%	170 1.70%	0 0.00%	0 0.00%	0 0.00%	1,364 13.64%	43 0.43%	501 5.01%	9 0.09%	6 0.06%	51 0.51%	66 0.66%	0 0.00%	0 0.00%
PRODPT-D PRODPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT-D EXTRANSPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-D GENPT-D%	INT 73,798,017	3,523,213 4.77%	290,915 0.39%	4,079,082 5.53%	40,409 0.05%	167,824 0.23%	2,256,812 3.06%	0 0.00%	4,924,433 6.67%	250,315 0.34%	5,470,869 7.41%	324,139 0.44%	3,725,023 5.05%	1,513,630 2.05%	1,881,666 2.55%	98,691 0.13%	0 0.00%
TRANSPT-D TRANSPT-D%	INT 69,357,925	1,483,449 2.14%	152,319 0.22%	1,802,491 2.60%	101,424 0.15%	170,651 0.25%	2,448,637 3.53%	5,798,248 8.36%	3,757,350 5.42%	256,022 0.37%	4,807,544 6.93%	286,855 0.41%	3,785,439 5.46%	1,522,427 2.20%	728,803 1.05%	101,968 0.15%	2,739,059 3.95%
PRIPT-D-NoRSL PRIPT-D-NoRSL%	INT 96,792,097	4,465,251 4.61%	423,907 0.44%	6,674,998 6.90%	359,325 0.37%	509,476 0.53%	0 0.00%	0 0.00%	7,152,006 7.39%	486,391 0.48%	4,619,340 4.77%	447,842 0.46%	7,423,251 7.67%	2,048,705 2.12%	2,231,559 2.31%	290,157 0.30%	0 0.00%
PRIPT-D PRIPT-D%	INT 96,792,097	4,465,251 4.61%	423,907 0.44%	6,674,998 6.90%	359,325 0.37%	509,476 0.53%	0 0.00%	0 0.00%	7,152,006 7.39%	486,391 0.48%	4,619,340 4.77%	447,842 0.46%	7,423,251 7.67%	2,048,705 2.12%	2,231,559 2.31%	290,157 0.30%	0 0.00%
SECT-D SECT-D%	INT 8,337,541	386,686 4.64%	36,708 0.44%	578,018 6.93%	31,116 0.37%	0 0.00%	0 0.00%	0 0.00%	619,324 7.43%	40,387 0.48%	400,009 4.80%	38,781 0.47%	642,812 7.71%	177,406 2.13%	193,241 2.32%	25,126 0.30%	0 0.00%
ONSITEPT-D ONSITEPT-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODLP-D PRODLP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPL-D EXTRANSPL-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-D GENLP-D%	INT 74,582	3,512 4.71%	294 0.39%	4,108 5.51%	42 0.06%	171 0.23%	2,305 3.09%	0 0.00%	4,054 6.64%	252 0.34%	5,548 7.44%	332 0.45%	3,787 5.08%	1,539 2.06%	1,848 2.48%	100 0.13%	0 0.00%
TRANSPL-D TRANSPL-D%	INT 292,831	6,521 2.23%	670 0.23%	7,923 2.71%	446 0.15%	750 0.26%	10,763 3.68%	25,487 8.70%	16,516 5.64%	1,125 0.38%	21,132 7.22%	1,281 0.43%	16,639 5.68%	6,692 2.29%	3,204 1.09%	448 0.15%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
PRILP-D-NoRSL PRILP-D-NoRSL%	INT 841,718	283,053 33.63%	16,648 1.88%	1,355 0.16%	77,233 9.18%	1,319 0.16%	158 0.02%	88,878 10.56%	57,153 6.79%	2,192 0.26%	6,441 0.77%	0 0.00%	14,217 1.69%	20,721 2.46%	67 0.01%	127,188 15.11%
PRILP-D PRILP-D%	INT 1,129,780	283,053 25.05%	16,648 1.47%	1,355 0.12%	77,233 6.84%	1,319 0.12%	158 0.01%	88,878 7.87%	57,153 5.08%	2,192 0.19%	6,441 0.57%	0 0.00%	14,217 1.26%	20,721 1.83%	67 0.01%	127,188 11.28%
SECLP-D SECLP-D%	INT 40,427	10,182 25.19%	599 1.48%	49 0.12%	2,778 6.87%	47 0.12%	6 0.01%	3,197 7.91%	2,058 5.09%	79 0.20%	232 0.57%	0 0.00%	511 1.27%	745 1.84%	2 0.01%	4,574 11.32%
ONSITELP-D ONSITELP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODINC-D PRODINC-D%	INT -3,087,406	-823,484 26.67%	-76,897 2.49%	62,983 -2.04%	-138,081 4.41%	-4,703 0.15%	-258 0.01%	-394,522 12.78%	8,538 -0.28%	-63,201 2.05%	-606 -0.02%	-209,045 6.77%	64,030 -2.07%	3,572 -0.12%	746 -0.02%	217,462 -7.04%
EXTRANSINC-D EXTRANSINC-D%	INT -134,305	-84,795 63.14%	-6,353 4.73%	2,285 -1.70%	-24,593 18.31%	-537 0.40%	-50 0.04%	-40,051 29.82%	-15,306 11.40%	-4,024 3.00%	-1,582 1.18%	-15,907 11.84%	-1,845 1.37%	-8,609 4.92%	11 -0.01%	-29,140 21.70%
GENINC-D GENINC-D%	INT 3,808,898	753,628 19.79%	41,051 1.08%	29,141 0.77%	322,573 8.47%	4,766 0.13%	886 0.02%	331,827 8.71%	318,915 8.37%	9,990 0.26%	45,798 1.20%	41,884 1.09%	109,667 2.88%	132,903 3.49%	653 0.02%	820,013 21.53%
TRANSINC-D TRANSINC-D%	INT 2,770,974	499,160 18.01%	16,623 0.60%	18,022 0.65%	192,087 6.93%	2,728 0.10%	406 0.01%	187,828 6.78%	182,942 6.60%	126 0.00%	18,681 0.67%	41,299 1.49%	62,008 2.24%	71,447 2.58%	389 0.01%	448,848 16.20%
PRINC-D PRINC-D%	INT 3,334,003	344,820 10.34%	-19,499 -0.58%	42,413 1.27%	327,967 9.84%	4,337 0.13%	722 0.02%	338,778 10.16%	381,915 11.48%	14,588 0.44%	34,208 1.03%	290,789 8.72%	145,018 4.35%	167,282 5.02%	908 0.03%	976,901 29.30%
SECINC-D SECINC-D%	INT 321,489	46,888 14.58%	112 0.03%	2,935 0.91%	28,342 8.82%	400 0.12%	61 0.02%	30,048 9.35%	30,229 9.40%	1,155 0.36%	2,819 0.88%	19,332 6.01%	10,845 3.37%	12,874 4.00%	66 0.02%	75,712 23.55%
ONSITEINC-D ONSITEINC-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODPT-E PRODPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT-E EXTRANSPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-E-NoRSL GENPT-E-NoRSL%	INT 121,130	32,388 26.74%	1,655 1.37%	192 0.16%	10,914 9.01%	187 0.15%	23 0.02%	13,127 10.84%	11,317 9.34%	434 0.36%	1,275 1.05%	4,911 4.05%	3,202 2.64%	4,667 3.85%	15 0.01%	28,599 23.61%
GENPT-E GENPT-E%	INT 184,623	32,388 17.54%	1,655 0.90%	192 0.10%	10,914 5.91%	187 0.10%	23 0.01%	13,127 7.11%	11,317 6.13%	434 0.24%	1,275 0.69%	4,911 2.68%	3,202 1.73%	4,667 2.53%	15 0.01%	28,599 15.49%
TRANSPT-E TRANSPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPT-E PRIPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECPT-E SECPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPT-E ONSITEPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STEAMPT-E STEAMPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
OTHERPT-E OTHERPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODLP-E PRODLP-E%	INT 325,401	81,108 18.78%	3,123 0.96%	362 0.11%	20,593 6.33%	353 0.11%	43 0.01%	24,788 7.61%	21,352 6.56%	819 0.25%	2,406 0.74%	9,268 2.85%	6,042 1.86%	8,806 2.71%	29 0.01%	53,960 16.58%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
PRILP-D-NoRSL PRILP-D-NoRSL%	INT 841,718	52,119 6.19%	4,948 0.59%	77,912 9.28%	4,194 0.50%	5,947 0.71%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRILP-D PRILP-D%	INT 1,129,780	52,119 4.61%	4,948 0.44%	77,912 6.90%	4,194 0.37%	5,947 0.53%	0 0.00%	0 0.00%	83,480 7.39%	5,444 0.48%	53,918 4.77%	5,227 0.46%	86,646 7.67%	23,913 2.12%	26,047 2.31%	3,367 0.30%	0 0.00%
SECLP-D SECLP-D%	INT 40,427	1,875 4.64%	178 0.44%	2,803 6.93%	151 0.37%	0 0.00%	0 0.00%	0 0.00%	3,003 7.43%	196 0.48%	1,940 4.80%	188 0.47%	3,117 7.71%	860 2.13%	937 2.32%	122 0.30%	0 0.00%
ONSITELP-D ONSITELP-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODINC-D PRODINC-D%	INT -3,087,408	-258,519 8.37%	-17,899 0.58%	-249,099 8.07%	19,704 -0.64%	181,263 -5.87%	-290,984 9.42%	0 0.00%	-259,716 8.41%	-32,992 1.07%	-924,730 29.95%	-24,302 0.76%	335,903 -10.88%	-38,373 1.24%	-244,364 7.91%	88,168 -2.21%	0 0.00%
EXTRANSINC-D EXTRANSINC-D%	INT -134,305	-13,635 10.15%	-1,268 0.94%	-15,238 11.34%	281 -0.21%	7,088 -5.28%	-24,976 18.60%	0 0.47%	38,354 -28.58%	1,638 -1.22%	17,862 -13.30%	2,200 -1.64%	58,032 -43.21%	15,816 -11.78%	4,818 -3.59%	4,132 -3.08%	-291 0.22%
GENINC-D GENINC-D%	INT 3,808,896	-20,083 -0.53%	2,439 0.06%	-6,465 -0.17%	17,777 0.47%	70,745 1.86%	138,781 3.64%	0 0.00%	157,308 4.13%	8,478 0.22%	25,580 0.67%	9,395 0.25%	358,375 9.41%	90,714 2.38%	-35,312 -0.93%	27,690 0.73%	0 0.00%
TRANSINC-D TRANSINC-D%	INT 2,770,974	41,268 1.49%	4,873 0.18%	56,588 2.04%	8,679 0.31%	48,552 1.86%	56,185 2.03%	489,442 16.94%	100,204 3.62%	2,118 0.08%	-22,552 -0.81%	4,133 0.15%	194,571 7.02%	41,922 1.51%	6,772 0.24%	17,648 0.64%	0 0.00%
PRINC-D PRINC-D%	INT 3,334,003	-153,627 -4.61%	-10,991 -0.33%	-290,949 -8.73%	-2,014 -0.06%	80,116 2.40%	422,110 12.66%	-239 -0.01%	-8,867 -0.27%	-9,559 -0.29%	74,119 2.22%	590 0.02%	188,192 5.64%	81,317 2.44%	-112,575 -3.38%	25,277 0.76%	0 0.00%
SECINC-D SECINC-D%	INT 321,489	-5,802 -1.80%	-312 -0.10%	-12,749 -3.97%	221 0.07%	8,559 2.66%	28,084 8.73%	0 0.00%	6,902 2.15%	-147 -0.05%	9,768 3.04%	509 0.16%	20,291 6.31%	7,553 2.35%	-5,146 -1.60%	1,985 0.62%	0 0.00%
ONSITEINC-D ONSITEINC-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODPT-E PRODPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT-E EXTRANSPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-E-NoRSL GENPT-E-NoRSL%	INT 121,130	2,625 2.17%	289 0.24%	4,158 3.43%	212 0.18%	941 0.78%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-E GENPT-E%	INT 184,623	2,625 1.42%	289 0.16%	4,158 2.25%	212 0.12%	941 0.51%	7,340 3.98%	13,233 7.17%	9,551 5.17%	623 0.34%	7,619 4.13%	739 0.40%	17,155 9.29%	5,388 2.92%	1,312 0.71%	538 0.29%	0 0.00%
TRANSPT-E TRANSPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPT-E PRIPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECPT-E SECPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPT-E ONSITEPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
STEAMPT-E STEAMPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
OTHERPT-E OTHERPT-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODLF-E PRODLF-E%	INT 325,401	4,952 1.52%	546 0.17%	7,845 2.41%	401 0.12%	1,775 0.55%	15,868 4.88%	0 0.00%	18,022 5.54%	1,175 0.36%	14,378 4.42%	1,394 0.43%	32,371 9.95%	10,163 3.12%	2,475 0.76%	1,011 0.31%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large	
EXTRANSLP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXTRANSLP-E%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GENLP-E-NoRSL	INT	3,626	185	22	1,222	21	3	1,470	1,267	49	143	550	359	523	2	3,202	
GENLP-E-NoRSL%		13.562	26.74%	1.37%	0.16%	0.01%	0.15%	0.02%	10.84%	9.34%	0.38%	1.05%	4.05%	2.64%	3.85%	0.01%	23.81%
GENLP-E	INT	3,626	185	22	1,222	21	3	1,470	1,267	49	143	550	359	523	2	3,202	
GENLP-E%		19.854	18.26%	0.93%	0.11%	0.15%	0.01%	7.40%	8.38%	0.24%	0.72%	2.77%	1.81%	2.63%	0.01%	18.13%	
TRANSLP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSLP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRILP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRILP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
SECLP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SECLP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
ONSITELP-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ONSITELP-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRODINC-E	INT	36,638	-34,185	70,725	130,810	-205	302	-8,129	-136,515	-5,341	-31,901	-204,608	529	-81,641	418	-586,989	
PRODINC-E%		-2,823,959	-1.30%	1.21%	-2.50%	-4.63%	0.01%	-0.01%	0.29%	4.83%	0.19%	1.13%	7.25%	-0.02%	2.88%	-0.01%	20.79%
EXTRANSINC-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXTRANSINC-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GENINC-E	INT	56,789	-2,065	10,031	35,425	271	78	19,859	-686	-41	-2,348	-20,283	5,190	-3,767	82	-35,003	
GENINC-E%		-97,200	-58.43%	2.11%	-10.32%	-36.45%	-0.28%	-0.08%	-20.43%	0.71%	0.04%	2.42%	20.87%	-5.34%	3.88%	-0.08%	36.01%
TRANSINC-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSINC-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRINC-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRINC-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
SECINC-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SECINC-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
ONSITEINC-E	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
ONSITEINC-E%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRODPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODPT-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
EXTRANSPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXTRANSPT-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GENPT-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENPT-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
TRANSP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSP-C%		0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRIPT-C	INT	36,904,344	1,311,033	3,793,770	11,125,314	64,209	11,751	1,002,439	122,962	19,025	50,500	6,715	1,561,713	1,360,673	11,751	1,898,993	
PRIPT-C%		78,980,078	46.73%	1.66%	4.80%	14.00%	0.08%	0.01%	1.27%	0.16%	0.02%	0.01%	1.98%	1.72%	0.01%	2.40%	
SECP-C	INT	5,368,984	190,863	551,726	1,617,950	9,338	1,709	145,784	17,882	2,767	7,344	0	227,119	197,928	1,709	276,168	
SECP-C%		11,485,085	46.73%	1.66%	4.80%	14.00%	0.08%	0.01%	1.27%	0.16%	0.02%	0.00%	1.98%	1.72%	0.01%	2.40%	
ONSITEPT-C-NoRSL	INT	5,670,210	201,435	582,898	1,709,361	9,865	1,805	154,021	18,893	2,923	7,759	0	239,951	209,108	1,805	291,771	
ONSITEPT-C-NoRSL%		11,482,242	49.38%	1.75%	5.08%	14.89%	0.07%	0.02%	1.34%	0.18%	0.03%	0.00%	2.06%	1.82%	0.02%	2.54%	
ONSITEPT-C	INT	5,670,210	201,435	582,898	1,709,361	9,865	1,805	154,021	18,893	2,923	7,759	0	239,951	209,108	1,805	291,771	
ONSITEPT-C%		14,712,437	38.54%	1.37%	3.96%	11.62%	0.07%	0.01%	1.05%	0.13%	0.02%	0.05%	1.63%	1.42%	0.01%	1.98%	

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Ren	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
EXTRANSLP-E EXTRANSLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-E-NoRSL GENLP-E-NoRSL%	INT 13,562	294 2.17%	32 0.24%	466 3.43%	24 0.18%	105 0.78%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENLP-E GENLP-E%	INT 10,854	294 1.48%	32 0.16%	466 2.34%	24 0.12%	105 0.53%	5 0.02%	1,482 7.46%	1,069 5.39%	70 0.35%	853 4.30%	83 0.42%	1,921 9.58%	603 3.04%	147 0.74%	60 0.30%	0 0.00%
TRANSLP-E TRANSLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRILP-E PRILP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECLP-E SECLP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITELP-E ONSITELP-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODINC-E PRODINC-E%	INT -2,823,959	109,620 -3.88%	11,010 -0.39%	13,648 -0.48%	27,986 -0.99%	97,294 -3.45%	-481,200 17.04%	0 0.00%	-208,718 7.32%	-30,264 1.07%	-208,704 7.39%	-32,560 1.15%	-968,440 34.22%	-312,602 11.07%	-11,504 0.41%	16,569 -0.59%	0 0.00%
EXTRANSINC-E EXTRANSINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENINC-E GENINC-E%	INT -97,200	19,285 -19.82%	1,976 -2.03%	8,520 -8.77%	4,187 -4.31%	14,880 -15.31%	-47,768 49.14%	-11,016 11.33%	-8,367 8.61%	-2,853 2.94%	-12,696 13.06%	-2,928 3.01%	-96,850 99.64%	-31,670 32.58%	1,172 -1.21%	3,403 -3.50%	0 0.00%
TRANSINC-E TRANSINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRINC-E PRINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECINC-E SECINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEINC-E ONSITEINC-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODPT-C PRODPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSPT-C EXTRANSPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENPT-C GENPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSPT-C TRANSPT-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIPT-C PRIPT-C%	INT 78,980,078	1,169,326 1.48%	142,546 0.18%	970,545 1.23%	1,341,948 1.70%	0 0.00%	0 0.00%	0 0.00%	10,772,096 13.64%	338,670 0.43%	3,957,659 5.01%	70,504 0.09%	51,199 0.06%	401,479 0.51%	518,426 0.66%	0 0.00%	0 0.00%
SECT-C SECT-C%	INT 11,485,085	170,055 1.48%	20,730 0.18%	141,146 1.23%	195,159 1.70%	0 0.00%	0 0.00%	0 0.00%	1,568,582 13.64%	49,253 0.43%	575,590 5.01%	10,253 0.09%	7,446 0.06%	58,387 0.51%	75,394 0.66%	0 0.00%	0 0.00%
ONSITEPT-C-NoRSL ONSITEPT-C-NoRSL%	INT 11,482,242	179,662 1.56%	21,902 0.19%	149,120 1.30%	206,185 1.80%	1,823,565 15.88%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEPT-C ONSITEPT-C%	INT 14,712,437	179,662 1.22%	21,902 0.15%	149,120 1.01%	206,185 1.40%	1,823,565 12.39%	0 0.00%	0 0.00%	1,855,091 11.25%	52,035 0.35%	608,110 4.13%	10,833 0.07%	7,867 0.05%	61,686 0.42%	79,654 0.54%	754,920 5.13%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System All Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System OFS Small	M System OFS Small - DR	M System OFS Small - TD	M System OFS Large
PRODLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRILP-C	INT	274,770	155,419	5,521	15,977	46,853	270	49	4,222	518	80	213	8,577	5,732	49	7,997
PRILP-C%		56.56%	2.01%	5.81%	17.05%	0.10%	0.02%	1.54%	0.19%	0.03%	0.08%	0.21%	2.39%	2.09%	0.02%	2.91%
SECLP-C-NoRSL	INT	83,480	29,626	1,052	3,046	8,931	52	9	805	99	15	41	1,254	1,093	9	1,524
SECLP-C-NoRSL%		35.49%	1.26%	3.65%	10.70%	0.08%	0.01%	0.96%	0.12%	0.02%	0.05%	0.00%	1.50%	1.31%	0.01%	1.83%
SECLP-C	INT	87,877	29,626	1,052	3,046	8,931	52	9	805	99	15	41	1,254	1,093	9	1,524
SECLP-C%		33.71%	1.20%	3.47%	10.16%	0.08%	0.01%	0.92%	0.11%	0.02%	0.05%	0.00%	1.43%	1.24%	0.01%	1.73%
ONSITELP-C	INT	1,364,455	444,094	15,849	35,551	158,833	966	170	21,363	4,628	451	1,205	1,090	45,508	40,470	341
ONSITELP-C%		32.55%	1.16%	2.61%	11.64%	0.07%	0.01%	1.57%	0.34%	0.03%	0.08%	0.08%	3.34%	2.97%	0.02%	4.40%
PRODINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EXTRANSINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GENINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PRINC-C	INT	2,996,243	-581,621	-7,224	-193,162	-79,825	5,354	521	586,668	507,796	18,587	49,691	175,061	65,596	123,284	185
PRINC-C%		-19.41%	-0.24%	-6.45%	-2.66%	0.18%	0.02%	19.58%	16.65%	0.82%	1.66%	5.87%	2.19%	4.11%	0.01%	1,110,299
SECINC-C	INT	433,072	-76,200	-439	-30,341	-6,808	942	65	99,617	85,781	3,149	8,417	29,786	12,002	21,619	38
SECINC-C%		-17.60%	-0.10%	-7.01%	-1.57%	0.22%	0.02%	23.00%	19.81%	0.73%	1.94%	6.87%	2.77%	4.99%	0.01%	188,531
ONSITEINC-C	INT	918,494	-348,023	-2,891	-98,587	-77,188	3,585	344	398,398	354,870	12,766	34,116	123,103	-26,606	22,043	-418
ONSITEINC-C%		-37.67%	-0.31%	-10.73%	-8.40%	0.39%	0.04%	43.38%	38.64%	1.39%	3.71%	13.40%	-2.90%	2.40%	-0.05%	691,275
PRIMO&M-D	INT	29,179,847	6,354,342	319,898	48,900	2,120,026	36,000	4,416	2,600,288	1,746,082	131,047	180,113	812,046	475,103	692,056	2,257
PRIMO&M-D%		21.78%	1.10%	0.16%	7.27%	0.12%	0.02%	8.91%	5.98%	0.45%	0.62%	2.78%	1.63%	2.37%	0.01%	3,947,127
EXTRANSO&M-D	INT	1,209,353	325,917	16,956	2,499	111,066	1,902	231	136,248	91,801	6,989	9,408	42,211	25,348	36,042	120
EXTRANSO&M-D%		25.66%	1.34%	0.20%	8.75%	0.15%	0.02%	10.73%	7.23%	0.55%	0.74%	3.33%	2.00%	2.91%	0.01%	210,716
GENO&M-D-NoRSL	INT	1,097,058	342,460	12,076	1,528	102,826	1,754	138	123,922	78,260	3,750	2,619	52,890	19,954	28,908	95
GENO&M-D-NoRSL%		31.22%	1.10%	0.14%	9.37%	0.16%	0.01%	11.30%	7.13%	0.34%	0.24%	4.82%	1.82%	2.63%	0.01%	164,049
GENO&M-D	INT	1,507,818	342,460	12,076	1,528	102,826	1,754	138	123,922	78,260	3,750	2,619	52,890	19,954	28,908	95
GENO&M-D%		22.71%	0.80%	0.10%	8.82%	0.12%	0.01%	8.22%	5.19%	0.25%	0.17%	3.51%	1.32%	1.92%	0.01%	164,049
TRANSO&M-D	INT	1,524,532	292,326	15,166	2,212	98,055	1,679	204	120,237	81,034	6,164	8,304	37,244	22,379	32,608	106
TRANSO&M-D%		19.17%	0.98%	0.15%	6.43%	0.11%	0.01%	7.89%	5.32%	0.40%	0.54%	2.44%	1.47%	2.14%	0.01%	186,014
PRIO&M-D-NoRSL	INT	3,258,290	1,104,168	64,721	5,245	297,718	5,084	608	342,583	220,381	8,451	24,833	135	54,842	79,911	259
PRIO&M-D-NoRSL%		33.89%	1.99%	0.16%	9.14%	0.16%	0.02%	10.51%	6.76%	0.30%	0.60%	0.00%	1.68%	2.45%	0.01%	490,405
PRIO&M-D	INT	4,343,187	1,104,168	64,721	5,245	297,718	5,084	608	342,583	220,381	8,451	24,833	135	54,842	79,911	259
PRIO&M-D%		25.42%	1.49%	0.12%	8.85%	0.12%	0.01%	7.89%	5.07%	0.19%	0.57%	0.00%	1.26%	1.84%	0.01%	490,405

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale	
PRODLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRODLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
EXTRANSLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EXTRANSLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GENLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
TRANSLP-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANSLP-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRILP-C	INT	4,924	600	4,087	5,651	0	0	0	6,687	210	2,457	44	32	249	322	0	0	
PRILP-C%	274,770	1.79%	0.22%	1.49%	2.06%	0.00%	0.00%	0.00%	2.43%	0.08%	0.89%	0.02%	0.01%	0.09%	0.12%	0.00%	0.00%	
SECLP-C-NoRSL	INT	939	114	779	34,093	0	0	0	0	0	0	0	0	0	0	0	0	
SECLP-C-NoRSL%	83,480	1.12%	0.14%	0.93%	40.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
SECLP-C	INT	939	114	779	34,093	0	0	0	2,940	92	1,080	19	14	110	141	0	0	
SECLP-C%	87,877	1.07%	0.13%	0.89%	38.80%	0.00%	0.00%	0.00%	3.35%	0.11%	1.23%	0.02%	0.02%	0.12%	0.16%	0.00%	0.00%	
ONSITELP-C	INT	34,861	4,216	29,112	39,932	12,515	1,757	2,165	256,193	9,468	104,206	1,972	4,698	12,510	15,340	5,185	0	
ONSITELP-C%	1,364,455	2.54%	0.31%	2.13%	2.93%	0.92%	0.13%	0.16%	18.78%	0.89%	7.64%	0.14%	0.34%	0.92%	1.12%	0.38%	0.00%	
PRODINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
PRODINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
EXTRANSINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
EXTRANSINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GENINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
GENINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
TRANSINC-C	INT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANSINC-C%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRINC-C	INT	95,781	9,397	152,237	-80,223	78,087	258,024	-145	-192,004	2,451	92,781	22,575	545,117	148,522	33,043	32,289	0	
PRINC-C%	2,996,243	3.20%	0.31%	5.08%	-2.01%	2.81%	8.54%	0.00%	-6.41%	0.08%	3.10%	0.75%	18.19%	4.89%	1.10%	1.08%	0.00%	
SECINC-C	INT	16,883	1,671	26,274	-130,052	13,180	43,212	0	-25,378	635	18,243	3,856	82,041	24,993	5,916	5,450	0	
SECINC-C%	433,072	3.89%	0.39%	6.07%	-30.03%	3.04%	9.88%	0.00%	-5.88%	0.15%	4.21%	0.89%	21.25%	5.77%	1.37%	1.26%	0.00%	
ONSITEINC-C	INT	12,019	-139	61,011	-138,811	-88,120	178,171	14,959	-533,450	-13,987	-97,768	12,910	379,130	82,668	-2,575	-36,507	0	
ONSITEINC-C%	918,494	1.31%	-0.02%	6.84%	-15.09%	-9.59%	19.40%	1.63%	-58.08%	-1.52%	-10.64%	1.41%	41.28%	9.00%	-0.28%	-3.97%	0.00%	
PRODO&M-D	INT	824,438	78,977	966,968	48,777	82,804	1,168,223	0	1,675,115	108,815	2,007,707	114,942	1,526,948	614,873	458,660	41,098	0	
PRODO&M-D%	29,179,847	2.83%	0.27%	3.31%	0.16%	0.28%	4.00%	0.00%	5.74%	0.37%	6.88%	0.39%	5.23%	2.11%	1.57%	0.14%	0.00%	
EXTRANSO&M-D	INT	38,278	3,930	46,511	2,617	4,408	63,182	632	22,687	1,540	28,628	1,708	22,540	9,987	4,339	609	294	
EXTRANSO&M-D%	1,269,353	3.02%	0.31%	3.66%	0.21%	0.35%	4.98%	0.05%	1.79%	0.12%	2.26%	0.13%	1.78%	0.71%	0.34%	0.05%	0.02%	
GENO&M-D-NoRSL	INT	69,170	5,941	82,314	898	3,509	0	0	0	0	0	0	0	0	0	0	0	
GENO&M-D-NoRSL%	1,097,058	6.31%	0.54%	7.50%	0.08%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
GENO&M-D	INT	69,170	5,941	82,314	898	3,509	48,391	0	99,287	5,085	110,233	6,710	75,603	30,749	34,710	2,013	0	
GENO&M-D%	1,507,818	4.59%	0.39%	5.46%	0.06%	0.23%	3.08%	0.00%	6.58%	0.34%	7.31%	0.45%	5.01%	2.04%	2.30%	0.13%	0.00%	
TRANSO&M-D	INT	33,775	3,468	41,043	2,310	3,905	55,744	131,008	87,020	5,903	109,446	6,529	86,166	34,663	16,587	2,329	0	
TRANSO&M-D%	1,524,532	2.22%	0.23%	2.89%	0.15%	0.26%	3.66%	8.85%	5.71%	0.39%	7.18%	0.43%	5.65%	2.27%	1.09%	0.15%	0.00%	
PRIO&M-D-NoRSL	INT	200,736	19,058	300,048	18,154	22,950	0	0	0	0	0	0	0	0	0	0	0	
PRIO&M-D-NoRSL%	3,258,290	6.16%	0.58%	9.21%	0.50%	0.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
PRIO&M-D	INT	200,736	19,058	300,048	18,154	22,950	192	239	316,813	20,588	202,485	19,612	325,030	89,756	97,673	12,719	0	
PRIO&M-D%	4,343,187	4.62%	0.44%	6.81%	0.37%	0.53%	0.00%	0.01%	7.29%	0.47%	4.66%	0.45%	7.48%	2.07%	2.25%	0.29%	0.00%	

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
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CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Regular Res	M System Ali. Elec Res	M System Annual Svc	M System GS Small	M System GS Small - DR	M System GS Small - TD	M System GS Medium	M System GS Large	M System GS Large - TOD	M System GS Large Heat	M System Tran Lev Svc	M System QFS Small	M System QFS Small - DR	M System QFS Small - TD	M System QFS Large
EXTRANSGEN-D EXTRANSGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-D GENGEN-D%	INT 244,807	54,593 22.32%	1,808 0.78%	248 0.10%	16,631 6.80%	262 0.12%	23 0.01%	20,073 8.21%	12,685 5.19%	620 0.25%	491 0.20%	8,460 3.46%	3,201 1.31%	4,638 1.90%	15 0.01%	26,325 10.76%
TRANSGEN-D TRANSGEN-D%	INT 1,635,448	308,906 18.89%	18,081 0.98%	2,376 0.15%	105,689 6.46%	1,810 0.11%	220 0.01%	129,622 7.93%	87,331 5.34%	6,850 0.41%	8,950 0.55%	40,160 2.46%	24,112 1.47%	35,143 2.15%	114 0.01%	200,453 12.26%
PRIGEN-D PRIGEN-D%	INT 5,912,130	1,461,214 25.05%	87,117 1.47%	7,091 0.12%	404,157 6.84%	8,902 0.12%	825 0.01%	465,088 7.87%	299,083 5.08%	11,469 0.19%	33,707 0.57%	0 0.00%	74,396 1.26%	108,430 1.83%	352 0.01%	685,457 11.26%
SECGEN-D SECGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-D ONSITEGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODGEN-E PRODGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN-E EXTRANSGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-E GENGEN-E%	INT 70,887	12,464 17.59%	637 0.90%	74 0.10%	4,200 5.93%	72 0.10%	9 0.01%	5,052 7.13%	4,355 6.15%	167 0.24%	491 0.69%	1,890 2.67%	1,232 1.74%	1,796 2.53%	6 0.01%	11,006 15.53%
TRANSGEN-E TRANSGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIGEN-E PRIGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECGEN-E SECGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-E ONSITEGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODGEN-C PRODGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN-C EXTRANSGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-C GENGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSGEN-C TRANSGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIGEN-C PRIGEN-C%	INT 2,512,844	1,174,062 46.73%	41,709 1.66%	120,694 4.80%	353,937 14.09%	2,043 0.08%	374 0.01%	31,891 1.27%	3,912 0.16%	605 0.02%	1,807 0.06%	214 0.01%	49,684 1.98%	43,298 1.72%	374 0.01%	60,414 2.40%
SECGEN-C SECGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-C-NoRSL ONSITEGEN-C-NoRSL%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-C ONSITEGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TPIS TPIS%	INT 350,908,725	103,445,640 29.48%	4,486,776 1.28%	5,226,728 1.49%	30,960,359 8.82%	364,381 0.10%	46,090 0.01%	20,911,763 5.96%	12,870,998 3.67%	689,279 0.20%	1,193,936 0.34%	4,189,358 1.19%	5,295,574 1.51%	6,520,973 1.86%	30,780 0.01%	30,376,693 8.66%
CWIP CWIP%	INT -62,169	-19,713 31.71%	-928 1.49%	-1,041 1.67%	-5,725 9.21%	-85 0.10%	-9 0.01%	-3,537 5.69%	-2,152 3.46%	-97 0.16%	-249 0.40%	-135 0.22%	-943 1.52%	-1,135 1.83%	-6 0.01%	-5,234 8.42%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
CUSTOMER CLASS ALLOCATION FACTORS

Allocator Name	Total	M System Irr - Frozen	M System Irr - TD	M System Irr - T&T	M System Irr - Incidental	M System Lighting	M System Special Cont	M System Resale	W System Res - Reg	W System Res - Demand	W System GS Small	W System Schools	W System Large Power	W System Oil Field	W System Irrigation	W System Lighting	W System Resale
EXTRANSGEN-D EXTRANSGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-D GENGEN-D%	INT 244,807	11,503 4.70%	965 0.39%	13,467 5.51%	138 0.06%	560 0.23%	7,588 3.09%	0 0.00%	18,241 6.64%	827 0.34%	18,200 7.44%	1,081 0.45%	12,428 5.08%	5,051 2.07%	6,046 2.47%	329 0.13%	0 0.00%
TRANSGEN-D TRANSGEN-D%	INT 1,635,448	36,418 2.23%	3,739 0.23%	44,250 2.71%	2,490 0.15%	4,189 0.26%	60,112 3.68%	142,343 8.70%	82,240 5.64%	6,285 0.38%	118,022 7.22%	7,042 0.43%	82,930 5.68%	37,375 2.29%	17,892 1.09%	2,503 0.15%	0 0.00%
PRIGEN-D PRIGEN-D%	INT 5,912,130	272,741 4.61%	25,893 0.44%	407,714 6.90%	21,948 0.37%	31,119 0.53%	0 0.00%	0 0.00%	438,850 7.39%	28,487 0.48%	292,153 4.77%	27,354 0.46%	453,417 7.67%	125,136 2.12%	136,305 2.31%	17,723 0.30%	0 0.00%
SECGEN-D SECGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-D ONSITEGEN-D%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODGEN-E PRODGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN-E EXTRANSGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-E GENGEN-E%	INT 70,867	1,010 1.43%	111 0.16%	1,600 2.28%	82 0.12%	382 0.51%	2,803 3.96%	5,054 7.13%	3,648 5.15%	238 0.34%	2,810 4.11%	282 0.40%	6,552 9.25%	2,057 2.90%	501 0.71%	205 0.29%	0 0.00%
TRANSGEN-E TRANSGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIGEN-E PRIGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
SECGEN-E SECGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-E ONSITEGEN-E%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRODGEN-C PRODGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
EXTRANSGEN-C EXTRANSGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GENGEN-C GENGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRANSGEN-C TRANSGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PRIGEN-C PRIGEN-C%	INT 2,512,844	37,201 1.48%	4,535 0.18%	30,877 1.23%	42,662 1.70%	0 0.00%	0 0.00%	0 0.00%	342,700 13.64%	10,774 0.43%	125,914 5.01%	2,243 0.09%	1,629 0.08%	12,773 0.51%	16,493 0.66%	0 0.00%	0 0.00%
SECGEN-C SECGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-C-NoRSL ONSITEGEN-C-NoRSL%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
ONSITEGEN-C ONSITEGEN-C%	INT 0	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TPIS TPIS%	INT 350,908,725	11,380,247 3.24%	1,089,317 0.31%	14,369,557 4.10%	2,275,779 0.65%	2,872,457 0.76%	4,712,788 1.34%	5,811,481 1.66%	30,456,432 8.68%	1,453,885 0.41%	20,446,940 5.83%	1,189,945 0.34%	15,660,192 4.46%	5,789,106 1.65%	5,710,056 1.63%	1,271,398 0.36%	0 0.00%
CWIP CWIP%	INT -82,169	-2,094 3.37%	-208 0.33%	-2,894 4.65%	-493 0.76%	-175 0.28%	-200 0.32%	-473 0.76%	-5,787 9.31%	-283 0.46%	-3,150 5.07%	-209 0.34%	-3,095 4.68%	-994 1.60%	-1,028 1.65%	-117 0.19%	0 0.00%

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
				Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
1 Organization	301	18,181	MWE-TPIS			
2 Franchises and Consents	302	0	TPIS			
3 Miscellaneous Intangible Plant	303	0	TPIS			
4 Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
5 Land and Land Rights	310	46,866	GENERATION			
6 Structures and Improvements	311	2,149,694	GENERATION			
7 Boiler Plant Equipment	312	3,527,862	GENERATION			
8 Engines and Generators	313	0	GENERATION			
9 Turbogenerator Units	314	3,415,016	GENERATION			
10 Accessory Electric Equipment	315	419,797	GENERATION			
11 Misc. Power Plant Equipment	316	71,595	GENERATION			
12 Subtotal - STEAM PLANT	310-316					
13 Land and Land Rights	340	41,528	GENERATION			
14 Structures and Improvements	341	5,487,170	GENERATION			
15 Boiler Plant Equipment	342	5,148,207	GENERATION			
16 Engines and Generators	343	6,327,401	GENERATION			
17 Turbogenerator Units	345	41,839,227	GENERATION			
18 Accessory Electric Equipment	345	2,546,016	GENERATION			
19 Misc. Power Plant Equipment	346	2,504,985	GENERATION			
20 Subtotal - OTHER PLANT	340-346					
21 Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
22 Land and Land Rights	350	2,275,023	T-LINES			
23 Structures and Improvements	352	203,811	T-STATIONS			
24 Station Equipment	353	22,579,958	T-STATIONS			
25 Towers and Fixtures	354	0	MWETRANS			
26 Poles and Fixtures	355	24,881,140	T-POLES			
27 Overhead Conductors and Devices	356	16,443,118	T-LINES			
28 Underground Conduit	357	9,836	MWETRANS			
29 Underground Conductors and Devices	358	512,900	MWETRANS			
30 Roads and Trails	359	0	MWETRANS			
31 Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
33 Land and Land Rights	360	439,028	D-STATIONS			
34 Structures and Improvements	361	0	D-STATIONS			
35 Station Equipment	362	17,860,230	D-STATIONS			
36 Compressor Station Equipment	363	0	D-STATIONS			
37 Poles, Towers and Fixtures	364	61,240,522	POLES			
38 Overhead Conductors and Devices	365	42,921,612	OHCOND			
39 Underground Conduit	366	2,234,046	UGCOND			
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV			
41 Line Transformers	368	41,646,080	PRIMARY			
42 Services	369	3,856,351	SEC			
43 Meters	370	10,024,088	ONSITE			
44 Installations on Customer Premises	371	2,024,192	ONSITE			
45 Other Property on Customers Premise	372	85,048	ONSITE			
46 Street Lighting and Signals	373	2,578,353	ONSITE			
47 Subtotal - DISTRIBUTION PLANT	360-373					
E. GENERAL PLANT						
49 Land and Land Rights	389	193,135	MWE-LABOR			
50 Structures and Improvements	390	3,179,748	MWE-LABOR			
51 Office Furniture and Equipment	391	240,412	MWE-LABOR			
52 Transportation Equipment	392	5,983,700	MWE-LABOR			
53 Stores Equipment	393	210,304	MWE-LABOR			
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR			
55 Laboratory Equipment	395	579,258	MWE-LABOR			
56 Power Operated Equipment	396	482,609	MWE-LABOR			
57 Communication Equipment	397	2,123,835	MWE-LABOR			
58 Miscellaneous Equipment	398	15,241	MWE-LABOR			
59 Other Tangible Property	399	0	MWE-LABOR			
60 Subtotal - GENERAL PLANT	389-399					
61 TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
62 Completed Const-Not Classified	106	324,267	UNCLASS			
63 Property Held for Future Use	105	0	PROPHELD			
64 Construction Work in Progress	107	4,614,765	CWIP			
65 Common Plant - Not Classified	106	-62,392	CWIP			
66 Common Plant - Land	118.89	539,187	GENPT			
67 Common Plant - Struct&Impv	118.9	4,167,844	GENPT			
68 Common Plant - Furniture & Equipment	118.91	1,099,207	GENPT			
69 Common Plant - Computers	118.____	3,538,201	GENPT			
70 Common Plant - Vehicles	118.____	1,098,500	GENPT			
71 Common Plant - Communication Equip	118.97	3,096,107	GENPT			
72 Total Additions to Utility Plant						
73 TOTAL UTILITY PLANT						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	External Transmission		Customer Allocator
				Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
1 Organization	301	18,181	MWE-TPIS			
2 Franchises and Consents	302	0	TPIS			
3 Miscellaneous Intangible Plant	303	0	TPIS			
4 Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
5 Land and Land Rights	310	46,666	GENERATION			
6 Structures and Improvements	311	2,149,694	GENERATION			
7 Boiler Plant Equipment	312	3,527,862	GENERATION			
8 Engines and Generators	313	0	GENERATION			
9 Turbogenerator Units	314	3,415,016	GENERATION			
10 Accessory Electric Equipment	315	419,797	GENERATION			
11 Misc. Power Plant Equipment	316	71,595	GENERATION			
12 Subtotal - STEAM PLANT	310-316					
13 Land and Land Rights	340	41,528	GENERATION			
14 Structures and Improvements	341	5,487,170	GENERATION			
15 Boiler Plant Equipment	342	5,148,207	GENERATION			
16 Engines and Generators	343	6,327,401	GENERATION			
17 Turbogenerator Units	345	41,839,227	GENERATION			
18 Accessory Electric Equipment	345	2,546,016	GENERATION			
19 Misc. Power Plant Equipment	346	2,504,985	GENERATION			
20 Subtotal - OTHER PLANT	340-346					
21 Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
22 Land and Land Rights	350	2,275,023	T-LINES			
23 Structures and Improvements	352	203,811	T-STATIONS			
24 Station Equipment	353	22,579,956	T-STATIONS			
25 Towers and Fixtures	354	0	MWETRANS			
26 Poles and Fixtures	355	24,881,140	T-POLES			
27 Overhead Conductors and Devices	356	16,443,118	T-LINES			
28 Underground Conduit	357	9,836	MWETRANS			
29 Underground Conductors and Devices	358	512,900	MWETRANS			
30 Roads and Trails	359	0	MWETRANS			
31 Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
33 Land and Land Rights	360	439,028	D-STATIONS			
34 Structures and Improvements	361	0	D-STATIONS			
35 Station Equipment	362	17,860,230	D-STATIONS			
36 Compressor Station Equipment	363	0	D-STATIONS			
37 Poles, Towers and Fixtures	364	61,240,522	POLES			
38 Overhead Conductors and Devices	365	42,921,612	OHCOND			
39 Underground Conduit	366	2,234,045	UGCOND			
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV			
41 Line Transformers	368	41,646,080	PRIMARY			
42 Services	369	3,856,351	SEC			
43 Meters	370	10,024,088	ONSITE			
44 Installations on Customer Premises	371	2,024,182	ONSITE			
45 Other Property on Customers Premise	372	85,046	ONSITE			
46 Street Lighting and Signals	373	2,578,353	ONSITE			
47 Subtotal - DISTRIBUTION PLANT	360-373					
E. GENERAL PLANT						
49 Land and Land Rights	389	193,135	MWE-LABOR			
50 Structures and Improvements	390	3,179,748	MWE-LABOR			
51 Office Furniture and Equipment	391	240,412	MWE-LABOR			
52 Transportation Equipment	392	5,963,700	MWE-LABOR			
53 Stores Equipment	393	210,304	MWE-LABOR			
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR			
55 Laboratory Equipment	395	579,258	MWE-LABOR			
56 Power Operated Equipment	396	482,609	MWE-LABOR			
57 Communication Equipment	397	2,123,835	MWE-LABOR			
58 Miscellaneous Equipment	398	15,241	MWE-LABOR			
59 Other Tangible Property	399	0	MWE-LABOR			
60 Subtotal - GENERAL PLANT	389-399					
61 TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
62 Completed Const-Not Classified	106	324,287	UNCLASS			
63 Property Held for Future Use	105	0	PROPHELD			
64 Construction Work in Progress	107	4,614,765	CWIP			
65 Common Plant - Not Classified	106	-62,392	CWIP			
66 Common Plant - Land	118.89	539,187	GENPT			
67 Common Plant - Struct&Impv	118.9	4,167,844	GENPT			
68 Common Plant - Furniture & Equipment	118.91	1,099,207	GENPT			
69 Common Plant - Computers	118__	3,538,201	GENPT			
70 Common Plant - Vehicles	118__	1,098,500	GENPT			
71 Common Plant - Communication Equip	118.97	3,096,107	GENPT			
72 Total Additions to Utility Plant						
73 TOTAL UTILITY PLANT						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code		Functional Allocator	Classification Allocator	Local Generation		Customer Allocator
					Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE							
A. INTANGIBLE PLANT							
1 Organization	301	18,181	MWE-TPIS	GENPT	GENPT-D	GENPT-E-NoRSL	
2 Franchises and Consents	302	0	TPIS				
3 Miscellaneous Intangible Plant	303	0	TPIS				
4 Subtotal - INTANGIBLE PLANT	301-303						
B. PRODUCTION PLANT							
5 Land and Land Rights	310	46,666	GENERATION	DEMAND	1CP-PROD-NoRS		
6 Structures and Improvements	311	2,149,694	GENERATION	DEMAND	1CP-PROD-NoRS		
7 Boiler Plant Equipment	312	3,527,862	GENERATION	DEMAND	1CP-PROD-NoRS		
8 Engines and Generators	313	0	GENERATION				
9 Turbogenerator Units	314	3,415,016	GENERATION	DEMAND	1CP-PROD-NoRS		
10 Accessory Electric Equipment	315	419,787	GENERATION	DEMAND	1CP-PROD-NoRS		
11 Misc. Power Plant Equipment	316	71,595	GENERATION	DEMAND	1CP-PROD-NoRS		
12 Subtotal - STEAM PLANT	310-316						
13 Land and Land Rights	340	41,528	GENERATION	DEMAND	4CP-PROD-NoRSL		
14 Structures and Improvements	341	5,487,170	GENERATION	DEMAND	4CP-PROD-NoRSL		
15 Boiler Plant Equipment	342	5,148,207	GENERATION	DEMAND	4CP-PROD-NoRSL		
16 Engines and Generators	343	6,327,401	GENERATION	DEMAND	4CP-PROD-NoRSL		
17 Turbogenerator Units	345	41,839,227	GENERATION	DEMAND	4CP-PROD-NoRSL		
18 Accessory Electric Equipment	345	2,546,016	GENERATION	DEMAND	4CP-PROD-NoRSL		
19 Misc. Power Plant Equipment	346	2,504,985	GENERATION	DEMAND	4CP-PROD-NoRSL		
20 Subtotal - OTHER PLANT	340-346						
21 Subtotal - PRODUCTION PLANT	304-346						
C. TRANSMISSION PLANT							
22 Land and Land Rights	350	2,275,023	T-LINES				
23 Structures and Improvements	352	203,811	T-STATIONS				
24 Station Equipment	353	22,579,956	T-STATIONS				
25 Towers and Fixtures	354	0	MWETRANS				
26 Poles and Fixtures	355	24,881,140	T-POLES				
27 Overhead Conductors and Devices	356	16,443,118	T-LINES				
28 Underground Conduit	357	9,836	MWETRANS				
29 Underground Conductors and Devices	358	512,900	MWETRANS				
30 Roads and Trails	359	0	MWETRANS				
31 Subtotal - TRANSMISSION PLANT	350-359						
D. DISTRIBUTION PLANT							
33 Land and Land Rights	360	439,028	D-STATIONS				
34 Structures and Improvements	361	0	D-STATIONS				
35 Station Equipment	362	17,660,230	D-STATIONS				
36 Compressor Station Equipment	363	0	D-STATIONS				
37 Poles, Towers and Fixtures	364	61,240,522	POLES				
38 Overhead Conductors and Devices	365	42,921,612	OHCOND				
39 Underground Conduit	366	2,234,046	UGCOND				
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV				
41 Line Transformers	368	41,646,080	PRIMARY				
42 Services	369	3,856,351	SEC				
43 Meters	370	10,024,088	ONSITE				
44 Installations on Customer Premises	371	2,024,192	ONSITE				
45 Other Property on Customers Premise	372	85,048	ONSITE				
46 Street Lighting and Signals	373	2,578,353	ONSITE				
47 Subtotal - DISTRIBUTION PLANT	360-373						
E. GENERAL PLANT							
49 Land and Land Rights	389	193,135	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
50 Structures and Improvements	390	3,179,748	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
51 Office Furniture and Equipment	391	240,412	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
52 Transportation Equipment	392	5,963,700	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
53 Stores Equipment	393	210,304	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
55 Laboratory Equipment	395	579,258	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
56 Power Operated Equipment	396	482,609	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
57 Communication Equipment	397	2,123,835	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E	
59 Other Tangible Property	399	0	MWE-LABOR				
60 Subtotal - GENERAL PLANT	389-399						
61 TOTAL PLANT IN SERVICE	101						
ADDITIONS TO UTILITY PLANT							
62 Completed Const-Not Classified	106	324,287	UNCLASS				
63 Property Held for Future Use	105	0	PROPHELD				
64 Construction Work in Progress	107	4,614,765	CWIP	GENCWIP	GENCWIP-D	GENCWIP-E-NoRSL	
65 Common Plant - Not Classified	106	-62,392	CWIP	GENCWIP	GENCWIP-D	GENCWIP-E-NoRSL	
66 Common Plant - Land	118.89	539,187	GENPT	GENPT	GENPT-D	GENPT-E-NoRSL	
67 Common Plant - Struct&Impv	118.9	4,167,844	GENPT	GENPT	GENPT-D	GENPT-E-NoRSL	
68 Common Plant - Furniture & Equipment	118.91	1,099,207	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
69 Common Plant - Computers	118.92	3,538,201	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
70 Common Plant - Vehicles	118.93	1,098,500	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
71 Common Plant - Communication Equip	118.94	3,096,107	GENPT	GENLABOR	GENLABOR-D	GENLABOR-E	
72 Total Additions to Utility Plant							
73 TOTAL UTILITY PLANT							

**MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR**

Account Description	Account Code	Functional Allocator	Classification Allocator	MWE Transmission		Customer Allocator
				Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
1 Organization	301	18,181	MWE-TPIS	TRANSP	TRANSP-D	
2 Franchises and Consents	302	0	TPIS			
3 Miscellaneous Intangible Plant	303	0	TPIS			
4 Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
5 Land and Land Rights	310	46,666	GENERATION			
6 Structures and Improvements	311	2,149,694	GENERATION			
7 Boiler Plant Equipment	312	3,527,862	GENERATION			
8 Engines and Generators	313	0	GENERATION			
9 Turbogenerator Units	314	3,415,016	GENERATION			
10 Accessory Electric Equipment	315	419,797	GENERATION			
11 Misc. Power Plant Equipment	316	71,595	GENERATION			
12 Subtotal - STEAM PLANT	310-316					
13 Land and Land Rights	340	41,528	GENERATION			
14 Structures and Improvements	341	5,487,170	GENERATION			
15 Boiler Plant Equipment	342	5,148,207	GENERATION			
16 Engines and Generators	343	6,327,401	GENERATION			
17 Turbogenerator Units	345	41,839,227	GENERATION			
18 Accessory Electric Equipment	345	2,546,016	GENERATION			
19 Misc. Power Plant Equipment	346	2,504,685	GENERATION			
20 Subtotal - OTHER PLANT	340-346					
21 Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
22 Land and Land Rights	350	2,275,023	T-LINES	DEMAND	12CP-TRANS	
23 Structures and Improvements	352	203,811	T-STATIONS	DEMAND	12CP-TRANS	
24 Station Equipment	353	22,579,656	T-STATIONS	DEMAND	12CP-TRANS	
25 Towers and Fixtures	354	0	MWETRANS			
26 Poles and Fixtures	355	24,881,140	T-POLES	DEMAND	12CP-TRANS	
27 Overhead Conductors and Devices	356	16,443,118	T-LINES	DEMAND	12CP-TRANS	
28 Underground Conduit	357	9,836	MWETRANS	DEMAND	12CP-TRANS	
29 Underground Conductors and Devices	358	512,900	MWETRANS	DEMAND	12CP-TRANS	
30 Roads and Trails	359	0	MWETRANS			
31 Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
33 Land and Land Rights	360	439,028	D-STATIONS			
34 Structures and Improvements	361	0	D-STATIONS			
35 Station Equipment	362	17,860,230	D-STATIONS			
36 Compressor Station Equipment	363	0	D-STATIONS			
37 Poles, Towers and Fixtures	364	61,240,522	POLES			
38 Overhead Conductors and Devices	365	42,921,612	OHCOND			
39 Underground Conduit	366	2,234,046	UGCOND			
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV			
41 Line Transformers	368	41,646,080	PRIMARY			
42 Services	369	3,856,351	SEC			
43 Meters	370	10,024,088	ONSITE			
44 Installations on Customer Premises	371	2,024,192	ONSITE			
45 Other Property on Customers Premise	372	85,048	ONSITE			
46 Street Lighting and Signals	373	2,578,353	ONSITE			
47 Subtotal - DISTRIBUTION PLANT	360-373					
E. GENERAL PLANT						
49 Land and Land Rights	389	193,135	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
50 Structures and Improvements	390	3,179,748	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
51 Office Furniture and Equipment	391	240,412	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
52 Transportation Equipment	392	5,963,700	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
53 Stores Equipment	393	210,304	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
55 Laboratory Equipment	395	579,258	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
56 Power Operated Equipment	396	482,609	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
57 Communication Equipment	397	2,123,835	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
59 Other Tangible Property	399	0	MWE-LABOR			
60 Subtotal - GENERAL PLANT	389-399					
61 TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
62 Completed Const Not Classified	106	324,287	UNCLASS	TRANSUNCLASS	TRANSCWIP-D	
63 Property Held for Future Use	105	0	PROPHELD			
64 Construction Work in Progress	107	4,614,765	CWIP	TRANSCWIP	TRANSCWIP-D	
65 Common Plant - Not Classified	106	-62,392	CWIP	TRANSCWIP	TRANSCWIP-D	
66 Common Plant - Land	118.89	539,187	GENPT	TRANSP	TRANSP-D	
67 Common Plant - Struct&Impv	118.9	4,167,844	GENPT	TRANSP	TRANSP-D	
68 Common Plant - Furniture & Equipment	118.91	1,099,207	GENPT	TRANSLABOR	TRANSLABOR-D	
69 Common Plant - Computers	118.92	3,538,201	GENPT	TRANSLABOR	TRANSLABOR-D	
70 Common Plant - Vehicles	118.93	1,098,500	GENPT	TRANSLABOR	TRANSLABOR-D	
71 Common Plant - Communication Equip	118.97	3,096,107	GENPT	TRANSLABOR	TRANSLABOR-D	
72 Total Additions to Utility Plant						
73 TOTAL UTILITY PLANT						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Primary Distribution Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
1 Organization	301	18,181	MWE-TPIS	PRIPT	PRIPT-D	PRIPT-C
2 Franchises and Consents	302	0	TPIS			
3 Miscellaneous Intangible Plant	303	0	TPIS			
4 Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
5 Land and Land Rights	310	46,666	GENERATION			
6 Structures and Improvements	311	2,149,894	GENERATION			
7 Boiler Plant Equipment	312	3,527,862	GENERATION			
8 Engines and Generators	313	0	GENERATION			
9 Turbogenerator Units	314	3,415,016	GENERATION			
10 Accessory Electric Equipment	315	419,797	GENERATION			
11 Misc. Power Plant Equipment	316	71,595	GENERATION			
12 Subtotal - STEAM PLANT	310-316					
13 Land and Land Rights	340	41,528	GENERATION			
14 Structures and Improvements	341	5,487,170	GENERATION			
15 Boiler Plant Equipment	342	5,148,207	GENERATION			
16 Engines and Generators	343	6,327,401	GENERATION			
17 Turbogenerator Units	345	41,839,227	GENERATION			
18 Accessory Electric Equipment	345	2,546,016	GENERATION			
19 Misc. Power Plant Equipment	346	2,504,985	GENERATION			
20 Subtotal - OTHER PLANT	340-346					
21 Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
22 Land and Land Rights	350	2,275,023	T-LINES			
23 Structures and Improvements	352	203,811	T-STATIONS			
24 Station Equipment	353	22,579,956	T-STATIONS			
25 Towers and Fixtures	354	0	MWETRANS			
26 Poles and Fixtures	355	24,881,140	T-POLES			
27 Overhead Conductors and Devices	356	16,443,118	T-LINES			
28 Underground Conduit	357	9,836	MWETRANS			
29 Underground Conductors and Devices	358	512,900	MWETRANS			
30 Roads and Trails	359	0	MWETRANS			
31 Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
33 Land and Land Rights	360	439,028	D-STATIONS	DEMAND	NCP-PRI	
34 Structures and Improvements	361	0	D-STATIONS			
35 Station Equipment	362	17,860,230	D-STATIONS	DEMAND	NCP-PRI	
36 Compressor Station Equipment	363	0	D-STATIONS			
37 Poles, Towers and Fixtures	364	61,240,522	POLES	POLES-P	NCP-PRI	AVG-CUST-NoRSL
38 Overhead Conductors and Devices	365	42,821,612	OHCOND	P-LINES-OH	NCP-PRI	AVG-CUST-NoRSL
39 Underground Conduit	366	2,234,046	UGCOND	DEMAND	NCP-PRI	
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV	P-LINES-UG	NCP-PRI	AVG-CUST-NoRSL
41 Line Transformers	368	41,646,080	PRIMARY	TRANFORM	NCP-PRI	AVG-CUST-NoRSL
42 Services	369	3,856,351	SEC			
43 Meters	370	10,024,088	ONSITE			
44 Installations on Customer Premises	371	2,024,182	ONSITE			
45 Other Property on Customers Premise	372	85,048	ONSITE			
46 Street Lighting and Signals	373	2,578,353	ONSITE			
47 Subtotal - DISTRIBUTION PLANT	360-373					
E. GENERAL PLANT						
49 Land and Land Rights	389	193,135	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
50 Structures and Improvements	390	3,179,748	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
51 Office Furniture and Equipment	391	240,412	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
52 Transportation Equipment	392	5,963,700	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
53 Stores Equipment	393	210,304	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
55 Laboratory Equipment	395	579,258	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
56 Power Operated Equipment	396	482,809	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
57 Communication Equipment	397	2,123,835	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
58 Miscellaneous Equipment	398	15,241	MWE-LABOR	PRILABOR	PRILABOR-D	PRILABOR-C
59 Other Tangible Property	399	0	MWE-LABOR			
60 Subtotal - GENERAL PLANT	389-399					
61 TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
62 Completed Const-Not Classified	106	324,287	UNCLASS	PRIUNCLASS	PRICWIP-D	PRICWIP-C
63 Property Held for Future Use	105	0	PROPHELD			
64 Construction Work in Progress	107	4,614,765	CWIP	PRICWIP	PRICWIP-D	PRICWIP-C
65 Common Plant - Not Classified	106	-62,392	CWIP	PRICWIP	PRICWIP-D	PRICWIP-C
66 Common Plant - Land	118.89	539,187	GENPT	PRIPT	PRIPT-D	PRIPT-C
67 Common Plant - Struct&Impv	118.9	4,167,844	GENPT	PRIPT	PRIPT-D	PRIPT-C
68 Common Plant - Furniture & Equipment	118.91	1,099,207	GENPT	PRILABOR	PRILABOR-D	PRILABOR-C
69 Common Plant - Computers	118.____	3,538,201	GENPT	PRILABOR	PRILABOR-D	PRILABOR-C
70 Common Plant - Vehicles	118.____	1,098,500	GENPT	PRILABOR	PRILABOR-D	PRILABOR-C
71 Common Plant - Communication Equip	118.97	3,096,107	GENPT	PRILABOR	PRILABOR-D	PRILABOR-C
72 Total Additions to Utility Plant						
73 TOTAL UTILITY PLANT						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Secondary Distribution Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
1 Organization	301	18,181	MWE-TPIS	SECPT	SECPT-D	SECPT-C
2 Franchises and Consents	302	0	TPIS			
3 Miscellaneous Intangible Plant	303	0	TPIS			
4 Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
5 Land and Land Rights	310	46,666	GENERATION			
6 Structures and Improvements	311	2,149,694	GENERATION			
7 Boiler Plant Equipment	312	3,527,862	GENERATION			
8 Engines and Generators	313	0	GENERATION			
9 Turbogenerator Units	314	3,415,016	GENERATION			
10 Accessory Electric Equipment	315	419,797	GENERATION			
11 Misc. Power Plant Equipment	316	71,505	GENERATION			
12 Subtotal - STEAM PLANT	310-316					
13 Land and Land Rights	340	41,528	GENERATION			
14 Structures and Improvements	341	5,487,170	GENERATION			
15 Boiler Plant Equipment	342	5,148,207	GENERATION			
16 Engines and Generators	343	6,327,401	GENERATION			
17 Turbogenerator Units	345	41,839,227	GENERATION			
18 Accessory Electric Equipment	345	2,546,016	GENERATION			
19 Misc. Power Plant Equipment	346	2,504,985	GENERATION			
20 Subtotal - OTHER PLANT	340-346					
21 Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
22 Land and Land Rights	350	2,275,023	T-LINES			
23 Structures and Improvements	352	203,811	T-STATIONS			
24 Station Equipment	353	22,579,956	T-STATIONS			
25 Towers and Fixtures	354	0	MWETRANS			
26 Poles and Fixtures	355	24,881,140	T-POLES			
27 Overhead Conductors and Devices	356	16,443,118	T-LINES			
28 Underground Conduit	357	9,838	MWETRANS			
29 Underground Conductors and Devices	358	512,900	MWETRANS			
30 Roads and Trails	359	0	MWETRANS			
31 Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
33 Land and Land Rights	360	439,028	D-STATIONS			
34 Structures and Improvements	361	0	D-STATIONS			
35 Station Equipment	362	17,860,230	D-STATIONS			
36 Compressor Station Equipment	363	0	D-STATIONS			
37 Poles, Towers and Fixtures	364	61,240,522	POLES	POLES-S	NCP-SECxL	AVG-CUST-SEC
38 Overhead Conductors and Devices	365	42,821,612	OHCOND	S-LINES-OH	NCP-SECxL	AVG-CUST-SEC
39 Underground Conduit	366	2,234,046	UGCOND	DEMAND	NCP-SECxL	
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV	S-LINES-UG	NCP-SECxL	AVG-CUST-SEC
41 Line Transformers	388	41,646,080	PRIMARY			
42 Services	389	3,856,351	SEC	CUST		AVG-CUST-SEC
43 Meters	370	10,024,088	ONSITE			
44 Installations on Customer Premises	371	2,024,192	ONSITE			
45 Other Property on Customers Premise	372	85,048	ONSITE			
46 Street Lighting and Signals	373	2,578,353	ONSITE			
47 Subtotal - DISTRIBUTION PLANT	360-373					
E. GENERAL PLANT						
49 Land and Land Rights	389	183,135	MWE-LABOR			
50 Structures and Improvements	390	3,179,748	MWE-LABOR			
51 Office Furniture and Equipment	391	240,412	MWE-LABOR			
52 Transportation Equipment	392	5,963,700	MWE-LABOR			
53 Stores Equipment	393	210,304	MWE-LABOR			
54 Tools, Shop and Garage Equipment	394	2,029,363	MWE-LABOR			
55 Laboratory Equipment	395	579,258	MWE-LABOR			
56 Power Operated Equipment	396	482,609	MWE-LABOR			
57 Communication Equipment	397	2,123,835	MWE-LABOR			
58 Miscellaneous Equipment	398	15,241	MWE-LABOR			
59 Other Tangible Property	399	0	MWE-LABOR			
60 Subtotal - GENERAL PLANT	389-399					
61 TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
62 Completed Const-Not Classified	106	324,287	UNCLASS	SECUNCLASS	SECCWIP-D	SECCWIP-C
63 Property Held for Future Use	105	0	PROPHELD			
64 Construction Work in Progress	107	4,614,765	CWIP	SECCWIP	SECCWIP-D	SECCWIP-C
65 Common Plant - Not Classified	106	-62,392	CWIP	SECCWIP	SECCWIP-D	SECCWIP-C
66 Common Plant - Land	118.89	539,187	GENPT			
67 Common Plant - Struct&Impv	118.9	4,167,844	GENPT			
68 Common Plant - Furniture & Equipment	118.91	1,099,207	GENPT			
69 Common Plant - Computers	118.____	3,538,201	GENPT			
70 Common Plant - Vehicles	118.____	1,098,500	GENPT			
71 Common Plant - Communication Equip	118.87	3,096,107	GENPT			
72 Total Additions to Utility Plant						
73 TOTAL UTILITY PLANT						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
				Demand Allocator	Energy Allocator	
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
1 Organization	301	18,181	MWE-TPIS	ONSITEPT		ONSITEPT-C
2 Franchises and Consents	302	0	TPIS			
3 Miscellaneous Intangible Plant	303	0	TPIS			
4 Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
5 Land and Land Rights	310	46,666	GENERATION			
6 Structures and Improvements	311	2,149,694	GENERATION			
7 Boiler Plant Equipment	312	3,527,862	GENERATION			
8 Engines and Generators	313	0	GENERATION			
9 Turbogenerator Units	314	3,415,016	GENERATION			
10 Accessory Electric Equipment	315	419,797	GENERATION			
11 Misc. Power Plant Equipment	316	71,595	GENERATION			
12 Subtotal - STEAM PLANT	310-316					
13 Land and Land Rights	340	41,528	GENERATION			
14 Structures and Improvements	341	5,487,170	GENERATION			
15 Boiler Plant Equipment	342	5,148,207	GENERATION			
16 Engines and Generators	343	6,327,401	GENERATION			
17 Turbogenerator Units	345	41,839,227	GENERATION			
18 Accessory Electric Equipment	345	2,546,016	GENERATION			
19 Misc. Power Plant Equipment	346	2,504,985	GENERATION			
20 Subtotal - OTHER PLANT	340-346					
21 Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
22 Land and Land Rights	350	2,275,023	T-LINES			
23 Structures and Improvements	352	203,811	T-STATIONS			
24 Station Equipment	353	22,579,956	T-STATIONS			
25 Towers and Fixtures	354	0	MWETRANS			
26 Poles and Fixtures	355	24,881,140	T-POLES			
27 Overhead Conductors and Devices	356	16,443,118	T-LINES			
28 Underground Conduit	357	9,836	MWETRANS			
29 Underground Conductors and Devices	358	512,900	MWETRANS			
30 Roads and Trails	359	0	MWETRANS			
31 Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
33 Land and Land Rights	360	439,028	D-STATIONS			
34 Structures and Improvements	361	0	D-STATIONS			
35 Station Equipment	362	17,560,230	D-STATIONS			
36 Compressor Station Equipment	363	0	D-STATIONS			
37 Poles, Towers and Fixtures	364	61,240,522	POLES			
38 Overhead Conductors and Devices	365	42,921,612	OHCOND			
39 Underground Conduit	366	2,234,046	UGCOND			
40 Underground Conductors and Devices	367	13,271,500	UGCOND&DEV			
41 Line Transformers	368	41,646,080	PRIMARY			
42 Services	369	3,856,351	SEC			
43 Meters	370	10,024,086	ONSITE	CUST		AVG-CUST-SEC
44 Installations on Customer Premises	371	2,024,192	ONSITE	CUST		AVG-CUST-SEC
45 Other Property on Customers Premise	372	85,048	ONSITE	CUST		AVG-CUST-SEC
46 Street Lighting and Signals	373	2,578,353	ONSITE	CUST		ONSITEREV-C-Lite
47 Subtotal - DISTRIBUTION PLANT	360-373					
E. GENERAL PLANT						
49 Land and Land Rights	389	193,135	MWE-LABOR			
50 Structures and Improvements	390	3,179,748	MWE-LABOR			
51 Office Furniture and Equipment	391	240,412	MWE-LABOR			
52 Transportation Equipment	392	5,963,700	MWE-LABOR			
53 Stores Equipment	393	210,304	MWE-LABOR			
54 Tools, Shop and Garage Equipment	394	2,026,363	MWE-LABOR			
55 Laboratory Equipment	395	579,258	MWE-LABOR			
56 Power Operated Equipment	396	482,609	MWE-LABOR			
57 Communication Equipment	397	2,123,835	MWE-LABOR			
58 Miscellaneous Equipment	398	15,241	MWE-LABOR			
59 Other Tangible Property	399	0	MWE-LABOR			
60 Subtotal - GENERAL PLANT	389-399					
61 TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
62 Completed Const-Not Classified	106	324,287	UNCLASS	ONSITEUNCLASS		ONSITECWIP-C
63 Property Held for Future Use	105	0	PROPHELD			
64 Construction Work in Progress	107	4,614,765	CWIP	ONSITECWIP		ONSITECWIP-C
65 Common Plant - Not Classified	106	-62,392	CWIP	ONSITECWIP		ONSITECWIP-C
66 Common Plant - Land	118.89	539,187	GENPT			
67 Common Plant - Struct&Impv	118.9	4,167,844	GENPT			
68 Common Plant - Furniture & Equipment	118.91	1,099,207	GENPT			
69 Common Plant - Computers	118.____	3,538,201	GENPT			
70 Common Plant - Vehicles	118.____	1,096,500	GENPT			
71 Common Plant - Communication Equip	118.97	3,096,107	GENPT			
72 Total Additions to Utility Plant						
73 TOTAL UTILITY PLANT						

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code		Functional Allocator	Classification Allocator	Production Supply Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTxL				
75 Nuclear	108.2	0	PRODPTxL				
76 Other Production	108.3	3,533,823	PRODPTxL				
77 Transmission	108.5	37,476,664	TRANSPTxL				
78 Distribution	108.6	79,880,927	DISTPTxL				
79 General	108.7	5,787,231	GENPTxL				
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR				
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT				
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,013	MWE-REV-REQ				
85 Cash Working Capital	131	6,371,627	Subreport				
86 Customer Advances for Construction	252-0	-243,782	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,786	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	619,094	GENERATION				
96 Misc. Generation Expenses	549	34,382	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,529	GENERATION				
99 Maintenance of Structures	552	3,914	GENERATION				
100 Maintenance of Generation Plant	553	579,362	GENERATION				
101 Maintenance of Misc. Plant	554	2,107	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport	Subreport	Subreport	Subreport	
104 Load Dispatch	556	627,632	PROD	ENERGY		KWH-PROD-NoRSL	
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,423	T-LABOR				
109 Load Dispatching	561	0	TRANSP				
110 Station Expenses	562	43,055	T-STATIONS				
111 Overhead Line Expenses	563	142,889	T-LINES				
112 Underground Lines Expenses	564	587	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,107	TRANSP				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	453	T-LABOR				
117 Maintenance of Structures	569	70,274	T-STATIONS				
118 Maintenance of Station Equipment	570	292,042	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,569	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc. Maintenance - Credits	573	3,649	TRANSP				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	198,330	D-LABOR				
124 Load Dispatching	581	31,302	GENERATION				
125 Station Expenses	582	100,136	D-STATIONS				
126 Overhead Line Expenses	583	-50,083	OHCOND				
127 Underground Line Expenses	584	265,773	UGCOND				
128 Street Light and Signal Systems	585	78,616	ONSITE				
129 Meter Expenses	586	36,682	ONSITE				
130 Customer Installation Expenses	587	62,080	ONSITE				
131 Misc. Distribution Expenses	588	1,124,298	DISTPT				
132 Rents	589	36,583	DISTPT				
133 Maint Supervision & Engineering	590	150,619	D-LABOR				
134 Maint of Structures	591	373,525	D-STATIONS				
135 Maintenance of Station Equipment	592	1,708,223	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	119,587	UGCOND				
138 Maintenance of Line Transformers	595	54,999	PRIMARY				
139 Maintenance of Street Lights	596	82,749	SEC				
140 Maintenance of Meters	597	133,706	ONSITE				
141 Maintenance of Misc. Plant	598	17,435	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code		Functional Allocator	Classification Allocator	External Transmission Demand Allocator	Energy Allocator	Customer Allocator
II DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPtXL				
75 Nuclear	108.2	0	PRODPtXL				
76 Other Production	108.3	3,533,823	PRODPtXL				
77 Transmission	108.5	37,476,864	TRANSPtXL				
78 Distribution	108.6	79,880,827	DISTPtXL				
79 General	108.7	5,787,231	GENPtXL				
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR				
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT				
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,013	MWE-REV-REQ				
85 Cash Working Capital	131	6,371,627	Subreport				
86 Customer Advances for Construction	252-0	-243,782	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,786	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	619,094	GENERATION				
96 Misc. Generation Expenses	549	34,382	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,529	GENERATION				
99 Maintenance of Structures	552	3,914	GENERATION				
100 Maintenance of Generation Plant	553	579,362	GENERATION				
101 Maintenance of Misc. Plant	554	2,107	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport	Subreport	Subreport		
104 Load Dispatch	556	627,632	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,423	T-LABOR				
109 Load Dispatching	561	0	TRANSPt				
110 Station Expenses	562	43,065	T-STATIONS				
111 Overhead Line Expenses	563	142,889	T-LINES				
112 Underground Lines Expenses	564	587	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,107	TRANSPt				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	453	T-LABOR				
117 Maintenance of Structures	569	70,274	T-STATIONS				
118 Maintenance of Station Equipment	570	292,042	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,569	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,649	TRANSPt				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	198,330	D-LABOR				
124 Load Dispatching	581	31,302	GENERATION				
125 Station Expenses	582	100,136	O-STATIONS				
126 Overhead Line Expenses	583	-50,983	OHCOND				
127 Underground Line Expenses	584	265,773	UGCOND				
128 Street Light and Signal Systems	585	78,616	ONSITE				
129 Meter Expenses	586	36,682	ONSITE				
130 Customer Installation Expenses	587	62,060	ONSITE				
131 Misc. Distribution Expenses	588	1,124,298	DISTPT				
132 Rents	589	36,583	DISTPT				
133 Maint Supervision & Engineering	590	150,619	D-LABOR				
134 Maint of Structures	591	373,525	D-STATIONS				
135 Maintenance of Station Equipment	592	1,708,223	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	119,587	UGCOND				
138 Maintenance of Line Transformers	595	54,989	PRIMARY				
139 Maintenance of Street Lights	596	82,749	SEC				
140 Maintenance of Meters	597	133,706	ONSITE				
141 Maintenance of Misc. Plant	598	17,435	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code		Functional Allocator	Classification Allocator	Local Generation Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTxL	GENPTxL	GENPTxL-D	GENPTxL-E	
75 Nuclear	108.2	0	PRODPTxL				
76 Other Production	108.3	3,533,823	PRODPTxL	GENPTxL	GENPTxL-D	GENPTxL-E	
77 Transmission	108.5	37,476,664	TRANSPTxL				
78 Distribution	108.6	79,890,927	DISTPTxL				
79 General	108.7	5,787,231	GENPTxL	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
80 Accum Deprec-Transport Equip	108.8	2,274,841	MWE-LABOR	GENLABOR	GENPT-D	GENPT-E	
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT	GENGEN	GENGEN-D	GENGEN-E	
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,013	MWE-REV-REQ	GENREVREQ	GENREV-D-NoRSL	GENREV-E-NoRSL	
85 Cash Working Capital	131	6,371,627	Subreport	Subreport	Subreport	Subreport	
86 Customer Advances for Construction	252-0	-243,782	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,786	GENERATION	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
94 Fuel	547	3,197,540	GENERATION	ENERGY		KWH-NoRSL	
95 Generation Expense	548	619,094	GENERATION	DEMAND	4CP-PROD-NoRSL		
96 Misc. Generation Expenses	549	34,382	GENERATION	DEMAND	4CP-PROD-NoRSL		
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,529	GENERATION	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL	
99 Maintenance of Structures	552	3,914	GENERATION	DEMAND	4CP-PROD-NoRSL		
100 Maintenance of Generation Plant	553	579,362	GENERATION	DEMAND	4CP-PROD-NoRSL		
101 Maintenance of Misc. Plant	554	2,107	GENERATION	DEMAND	4CP-PROD-NoRSL		
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport				
104 Load Dispatch	556	627,632	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-556						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,423	T-LABOR				
109 Load Dispatching	561	0	TRANSP				
110 Station Expenses	562	43,055	T-STATIONS				
111 Overhead Line Expenses	563	142,889	T-LINES				
112 Underground Lines Expenses	564	587	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,107	TRANSP				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	453	T-LABOR				
117 Maintenance of Structures	569	70,274	T-STATIONS				
118 Maintenance of Station Equipment	570	282,042	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,569	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,649	TRANSP				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	198,330	D-LABOR	GENPT	GENPT-D	GENPT-E	
124 Load Dispatching	581	31,302	GENERATION	ENERGY		KWH-GEN-NoRSL	
125 Station Expenses	582	100,136	D-STATIONS				
126 Overhead Line Expenses	583	-50,983	OHCOND				
127 Underground Line Expenses	584	265,773	UGCOND				
128 Street Light and Signal Systems	585	78,616	ONSITE				
129 Meter Expenses	586	36,682	ONSITE				
130 Customer Installation Expenses	587	62,060	ONSITE				
131 Misc. Distribution Expenses	588	1,124,298	DISTPT				
132 Rents	589	36,583	DISTPT				
133 Maint Supervision & Engineering	590	150,619	D-LABOR	GENPT	GENPT-D	GENPT-E	
134 Maint of Structures	591	373,525	D-STATIONS				
135 Maintenance of Station Equipment	592	1,708,223	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	119,587	UGCOND				
138 Maintenance of Line Transformers	595	54,989	PRIMARY				
139 Maintenance of Street Lights	596	82,749	SEC				
140 Maintenance of Meters	597	133,706	ONSITE				
141 Maintenance of Misc. Plant	598	17,435	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code		Functional Allocator	Classification Allocator	MWE Transmission Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTXL				
75 Nuclear	108.2	0	PRODPTXL				
76 Other Production	108.3	3,533,823	PRODPTXL				
77 Transmission	108.5	37,476,664	TRANSPTXL	TRANSPTXL	TRANSPTXL-D		
78 Distribution	108.6	79,880,827	DISTPTXL				
79 General	108.7	5,787,231	GENPTXL	TRANSLABOR	TRANSLABOR-D		
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR	TRANSLABOR	TRANSPT-D		
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT	TRANSGEN	TRANSGEN-D		
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUCFC		7,191,013	MWE-REV-REQ	TRANSREVREQ	TRANSREV-D		
85 Cash Working Capital	131	6,371,627		Subreport	Subreport		
86 Customer Advances for Construction	252-0	-243,782	DISTPT				
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,786	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	619,094	GENERATION				
96 Misc. Generation Expenses	549	34,382	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,529	GENERATION				
99 Maintenance of Structures	552	3,914	GENERATION				
100 Maintenance of Generation Plant	553	579,362	GENERATION				
101 Maintenance of Misc. Plant	554	2,107	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567		Subreport			
104 Load Dispatch	556	627,632	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,423	T-LABOR	TRANSLABOR	TRANSLABOR-D		
109 Load Dispatching	561	0	TRANSPT				
110 Station Expenses	562	43,055	T-STATIONS	DEMAND	TRANSPTXL-D		
111 Overhead Line Expenses	563	142,889	T-LINES	DEMAND	TRANSPTXL-D		
112 Underground Lines Expenses	564	587	T-LINES	DEMAND	TRANSPTXL-D		
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,107	TRANSPT	TRANSPT	TRANSPTXL-D		
115 Rents	567	232,897	T-SUBSTATIONS	TRANSPT	TRANSPTXL-D		
116 Supervision and Engineering	568	453	T-LABOR	TRANSLABOR	TRANSLABOR-D		
117 Maintenance of Structures	569	70,274	T-STATIONS	DEMAND	TRANSPTXL-D		
118 Maintenance of Station Equipment	570	282,042	T-STATIONS	DEMAND	TRANSPTXL-D		
119 Maintenance of Overhead Poles & Lines	571	297,589	T-LINES	DEMAND	TRANSPTXL-D		
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,649	TRANSPT	TRANSPT	TRANSPTXL-D		
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	198,330	D-LABOR				
124 Load Dispatching	581	31,302	GENERATION				
125 Station Expenses	582	100,136	D-STATIONS				
126 Overhead Line Expenses	583	-50,983	OHCOND				
127 Underground Line Expenses	584	265,773	UGCOND				
128 Street Light and Signal Systems	585	78,616	ONSITE				
129 Meter Expenses	586	36,682	ONSITE				
130 Customer Installation Expenses	587	62,060	ONSITE				
131 Misc. Distribution Expenses	588	1,124,298	DISTPT				
132 Rents	589	36,583	DISTPT				
133 Maint Supervision & Engineering	590	150,619	D-LABOR				
134 Maint of Structures	591	373,525	D-STATIONS				
135 Maintenance of Station Equipment	592	1,708,223	D-STATIONS				
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	119,587	UGCOND				
138 Maintenance of Line Transformers	595	54,989	PRIMARY				
139 Maintenance of Street Lights	596	82,749	SEC				
140 Maintenance of Meters	597	133,706	ONSITE				
141 Maintenance of Misc. Plant	598	17,435	DISTPT				
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

Account Description	Account Code		Functional Allocator	Classification Allocator	Primary Distribution Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE							
74 Steam	108.1	9,464,324	PRODPTxL				
75 Nuclear	108.2	0	PRODPTxL				
76 Other Production	108.3	3,533,823	PRODPTxL				
77 Transmission	108.5	37,476,664	TRANSPTxL				
78 Distribution	108.6	79,880,627	DISTPTxL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
79 General	108.7	5,787,231	GENPTxL	PRILABOR	PRILABOR-D		PRIPTxL-C-NoWS
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR	PRILABOR	PRIPT-D		PRIPTxL-C-NoWS
81 Subtotal-DEPRECIATION RESERVE							
82 Common Plant	119.7	8,280,564	GENPT	PRIGEN	PRIGEN-D		PRIGEN-C
83 TOTAL RESERVE FOR DEPRECIATION	108						
III. OTHER RATE BASE ITEMS							
84 Investment in NRUFC		7,191,013	MWE-REV-REQ	PRIREVREQ	PRIREV-D		PRIREV-C
85 Cash Working Capital	131	6,371,627	Subreport	Subreport	Subreport		Subreport
86 Customer Advances for Construction	252-0	-243,782	DISTPT	PRIPT	PRIPT-D		PRIPT-C
87 Other Deferred Credits	253	0	TBD				
88 Total - OTHER RATE BASE ITEMS	131-283						
89 TOTAL RATE BASE							
I. OPERATING AND MAINTENANCE EXPENSES							
A. PRODUCTION EXPENSES							
90 Oper. Supervision and Engineering	500	0	GENERATION				
91 GENERATION EXP - ELEC	505	0	GENERATION				
92 Subtotal - Steam Production	500-505						
93 Supervision and Engineering	546	120,786	GENERATION				
94 Fuel	547	3,197,540	GENERATION				
95 Generation Expense	548	619,094	GENERATION				
96 Misc. Generation Expenses	549	34,382	GENERATION				
97 Gas Turbine Lease	550	0	GENERATION				
98 Supervision and Engineering	551	89,529	GENERATION				
99 Maintenance of Structures	552	3,914	GENERATION				
100 Maintenance of Generation Plant	553	579,362	GENERATION				
101 Maintenance of Misc. Plant	554	2,107	GENERATION				
102 Subtotal - Other Production	546-554						
103 Purchased Power Expenses	555	55,759,567	Subreport				
104 Load Dispatch	556	627,632	PROD				
105 Unbilled Purchased Power	558	0	PROD				
106 Subtotal	556-558						
107 TOTAL PRODUCTION EXPENSE	500-558						
B. TRANSMISSION EXPENSE							
108 Supervision and Engineering	560	67,423	T-LABOR				
109 Load Dispatching	561	0	TRANSPT				
110 Station Expenses	562	43,065	T-STATIONS				
111 Overhead Line Expenses	563	142,889	T-LINES				
112 Underground Lines Expenses	564	567	T-LINES				
113 Transmission by Others	565	0	MWETRANS				
114 Miscellaneous Expenses	566	93,107	TRANSPT				
115 Rents	567	232,897	T-SUBSTATIONS				
116 Supervision and Engineering	568	453	T-LABOR				
117 Maintenance of Structures	569	70,274	T-STATIONS				
118 Maintenance of Station Equipment	570	292,042	T-STATIONS				
119 Maintenance of Overhead Poles & Lines	571	297,569	T-LINES				
120 Maintenance of Underground Lines	572	0	T-LINES				
121 Misc Maintenance - Credits	573	3,649	TRANSPT				
122 TOTAL TRANSMISSION EXPENSES	560-573						
C. DISTRIBUTION EXPENSE							
123 Operation Supervision & Engineering	580	188,330	D-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
124 Load Dispatching	581	31,302	GENERATION				
125 Station Expenses	582	100,136	D-STATIONS	DEMAND	PRIPT-D		
126 Overhead Line Expenses	583	-50,983	OHCOND	P-LINES-OH	NCP-PRI		PRIPT-C
127 Underground Line Expenses	584	265,773	UGCOND	P-LINES-UG	NCP-PRI		PRIPT-C
128 Street Light and Signal Systems	585	78,616	ONSITE				
129 Meter Expenses	586	36,682	ONSITE				
130 Customer Installation Expenses	587	62,060	ONSITE				
131 Misc. Distribution Expenses	588	1,124,298	DISTPT	PRIPT	PRIPT-D		PRIPT-C
132 Rents	589	36,583	DISTPT	PRIPT	PRIPT-D		PRIPT-C
133 Maint Supervision & Engineering	590	150,619	D-LABOR	PRILABOR	PRILABOR-D		PRILABOR-C
134 Maint of Structures	591	373,525	D-STATIONS	DEMAND	PRIPT-D		
135 Maintenance of Station Equipment	592	1,708,223	D-STATIONS	DEMAND	PRIPT-D		
136 Maintenance of Overhead Lines	593	0	OHCOND				
137 Maintenance of Underground Lines	594	119,587	UGCOND	P-LINES-UG	PRIPT-D		PRIPT-C
138 Maintenance of Line Transformers	595	54,989	PRIMARY	TRANSFORM	PRIPT-D		PRIPT-C
139 Maintenance of Street Lights	596	82,749	SEC				
140 Maintenance of Meters	597	133,706	ONSITE				
141 Maintenance of Misc. Plant	598	17,435	DISTPT	PRIPT	PRIPT-D		PRIPT-C
142 Misc. Distribution - Credits	599	0	DISTPT				
143 Subtotal - DISTRIBUTION EXPENSES	580-599						
144 Total - OPER. AND MAINT. EXPENSE	500-599						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Secondary Distribution Demand Allocator	Energy Allocator	Customer Allocator
II. DEPRECIATION RESERVE						
74 Steam	108.1	0,404,324	PRODPTxL			
75 Nuclear	108.2	0	PRODPTxL			
76 Other Production	108.3	3,533,823	PRODPTxL			
77 Transmission	108.5	37,476,664	TRANSPTxL			
78 Distribution	108.6	79,880,027	DISTPTxL	SECPtxL	SECPtxL-D	AVG-CUST
79 General	108.7	5,787,231	GENPTxL			
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR			
81 Subtotal-DEPRECIATION RESERVE						
82 Common Plant	119.7	8,280,564	GENPT			
83 TOTAL RESERVE FOR DEPRECIATION	100					
III. OTHER RATE BASE ITEMS						
84 Investment in NRUFC		7,191,013	MWE-REV-REQ	SECREVREQ	SECREV-D-NoRSL	SECREV-C-NoRSL
85 Cash Working Capital	131	6,371,627	Subreport	Subreport	Subreport	Subreport
86 Customer Advances for Construction	252-0	-243,782	DISTPT	SECPT	SECPT-D	SECPT-C
87 Other Deferred Credits	253	0	TBD			
88 Total - OTHER RATE BASE ITEMS	131-283					
89 TOTAL RATE BASE						
I. OPERATING AND MAINTENANCE EXPENSES						
A. PRODUCTION EXPENSES						
90 Oper. Supervision and Engineering	500	0	GENERATION			
91 GENERATION EXP - ELEC	505	0	GENERATION			
92 Subtotal - Steam Production	500-505					
93 Supervision and Engineering	546	120,786	GENERATION			
94 Fuel	547	3,197,540	GENERATION			
95 Generation Expense	548	619,094	GENERATION			
96 Misc. Generation Expenses	549	34,382	GENERATION			
97 Gas Turbine Lease	550	0	GENERATION			
98 Supervision and Engineering	551	89,529	GENERATION			
99 Maintenance of Structures	552	3,914	GENERATION			
100 Maintenance of Generation Plant	553	579,362	GENERATION			
101 Maintenance of Misc. Plant	554	2,107	GENERATION			
102 Subtotal - Other Production	546-554					
103 Purchased Power Expenses	555	55,759,567	Subreport			
104 Load Dispatch	556	627,632	PROD			
105 Unbilled Purchased Power	558	0	PROD			
106 Subtotal	556-558					
107 TOTAL PRODUCTION EXPENSE	500-558					
B. TRANSMISSION EXPENSE						
108 Supervision and Engineering	560	67,423	T-LABOR			
109 Load Dispatching	561	0	TRANSP			
110 Station Expenses	562	43,055	T-STATIONS			
111 Overhead Line Expenses	563	142,889	T-LINES			
112 Underground Lines Expenses	564	587	T-LINES			
113 Transmission by Others	565	0	MWETRANS			
114 Miscellaneous Expenses	566	93,107	TRANSP			
115 Rents	567	232,897	T-SUBSTATIONS			
116 Supervision and Engineering	568	453	T-LABOR			
117 Maintenance of Structures	569	70,274	T-STATIONS			
118 Maintenance of Station Equipment	570	292,042	T-STATIONS			
119 Maintenance of Overhead Poles & Lines	571	297,509	T-LINES			
120 Maintenance of Underground Lines	572	0	T-LINES			
121 Misc Maintenance - Credits	573	3,649	TRANSP			
122 TOTAL TRANSMISSION EXPENSES	560-573					
C. DISTRIBUTION EXPENSE						
123 Operation Supervision & Engineering	580	188,330	D-LABOR	SECLABOR	SECLABOR-D	SECLABOR-C
124 Load Dispatching	581	31,302	GENERATION			
125 Station Expenses	582	100,136	D-STATIONS			
126 Overhead Line Expenses	583	-50,983	OHCOND	S-LINES-OH	SECPT-D	SECPT-C
127 Underground Line Expenses	584	265,773	UGCOND	S-LINES-UG	SECPT-D	SECPT-C
128 Street Light and Signal Systems	585	78,616	ONSITE			
129 Meter Expenses	586	36,682	ONSITE			
130 Customer Installation Expenses	587	62,060	ONSITE			
131 Misc. Distribution Expenses	588	1,124,298	DISTPT	SECPT	SECPT-D	SECPT-C
132 Rents	589	36,583	DISTPT	SECPT	SECPT-D	SECPT-C
133 Maint Supervision & Engineering	590	150,619	D-LABOR	SECLABOR	SECLABOR-D	SECLABOR-C
134 Maint of Structures	591	373,525	D-STATIONS			
135 Maintenance of Station Equipment	592	1,708,223	D-STATIONS			
136 Maintenance of Overhead Lines	593	0	OHCOND			
137 Maintenance of Underground Lines	594	119,587	UGCOND	S-LINES-UG	SECPT-D	SECPT-C
138 Maintenance of Line Transformers	595	54,989	PRIMARY			
139 Maintenance of Street Lights	596	82,749	SEC	CUST		STREET-LIGHT
140 Maintenance of Meters	597	133,706	ONSITE			
141 Maintenance of Misc. Plant	598	17,435	DISTPT	SECPT	SECPT-D	SECPT-C
142 Misc. Distribution - Credits	599	0	DISTPT			
143 Subtotal - DISTRIBUTION EXPENSES	580-599					
144 Total - OPER. AND MAINT. EXPENSE	500-599					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
				Demand Allocator	Energy Allocator	
II. DEPRECIATION RESERVE						
74 Steam	108.1	9,464,324	PRODPTxL			
75 Nuclear	108.2	0	PRODPTxL			
76 Other Production	108.3	3,533,823	PRODPTxL			
77 Transmission	108.5	37,476,664	TRANSPTxL			
78 Distribution	108.6	79,880,927	DISTPTxL	ONSITEPTxL		AVG-CUST-SEC
79 Generat	108.7	5,787,231	GENPTxL			
80 Accum Deprec-Transport Equip	108.9	2,274,841	MWE-LABOR			
81 Subtotal-DEPRECIATION RESERVE						
82 Common Plant	119.7	8,280,564	GENPT			
83 TOTAL RESERVE FOR DEPRECIATION	108					
III. OTHER RATE BASE ITEMS						
84 Investment in NRUCFC		7,191,013	MWE-REV-REQ	ONSITEREVREQ		ONSITEREV-C
85 Cash Working Capital	131	6,371,627	Subreport	Subreport		Subreport
86 Customer Advances for Construction	252-0	-243,782	DISTPT	ONSITEPT		ONSITEPT-C
87 Other Deferred Credits	253	0	TBD			
88 Total - OTHER RATE BASE ITEMS	131-283					
89 TOTAL RATE BASE						
I. OPERATING AND MAINTENANCE EXPENSES						
A. PRODUCTION EXPENSES						
90 Oper. Supervision and Engineering	500	0	GENERATION			
91 GENERATION EXP - ELEC	505	0	GENERATION			
92 Subtotal - Steam Production	500-505					
93 Supervision and Engineering	546	120,786	GENERATION			
94 Fuel	547	3,197,540	GENERATION			
95 Generation Expense	548	619,094	GENERATION			
96 Misc. Generation Expenses	549	34,362	GENERATION			
97 Gas Turbine Lease	550	0	GENERATION			
98 Supervision and Engineering	551	89,529	GENERATION			
99 Maintenance of Structures	552	3,914	GENERATION			
100 Maintenance of Generation Plant	553	579,362	GENERATION			
101 Maintenance of Misc. Plant	554	2,107	GENERATION			
102 Subtotal - Other Production	546-554					
103 Purchased Power Expenses	555	55,759,567	Subreport			
104 Load Dispatch	556	627,632	PROD			
105 Unbilled Purchased Power	558	0	PROD			
106 Subtotal	556-558					
107 TOTAL PRODUCTION EXPENSE	500-558					
B. TRANSMISSION EXPENSE						
108 Supervision and Engineering	560	67,423	T-LABOR			
109 Load Dispatching	561	0	TRANSPT			
110 Station Expenses	562	43,055	T-STATIONS			
111 Overhead Line Expenses	563	142,889	T-LINES			
112 Underground Lines Expenses	564	587	T-LINES			
113 Transmission by Others	565	0	MWETRANS			
114 Miscellaneous Expenses	566	93,107	TRANSPT			
115 Rents	567	232,897	T-SUBSTATIONS			
116 Supervision and Engineering	568	453	T-LABOR			
117 Maintenance of Structures	569	70,274	T-STATIONS			
118 Maintenance of Station Equipment	570	292,042	T-STATIONS			
119 Maintenance of Overhead Poles & Lines	571	297,569	T-LINES			
120 Maintenance of Underground Lines	572	0	T-LINES			
121 Misc Maintenance - Credits	573	3,649	TRANSPT			
122 TOTAL TRANSMISSION EXPENSES	560-573					
C. DISTRIBUTION EXPENSE						
123 Operation Supervision & Engineering	580	198,330	D-LABOR	CUST		ONSITELABOR-C
124 Load Dispatching	581	31,302	GENERATION			
125 Station Expenses	582	100,136	D-STATIONS			
126 Overhead Line Expenses	583	-50,983	OHCOND			
127 Underground Line Expenses	584	265,773	UGCOND			
128 Street Light and Signal Systems	585	78,616	ONSITE	CUST		STREET-LIGHT
129 Meter Expenses	586	36,682	ONSITE	CUST		METERCOST
130 Customer Installation Expenses	587	62,060	ONSITE	CUST		RESCUST
131 Misc. Distribution Expenses	588	1,124,298	DISTPT	CUST		ONSITEPT-C
132 Rents	589	36,583	DISTPT	CUST		ONSITEPT-C
133 Maint Supervision & Engineering	590	150,619	D-LABOR	CUST		ONSITELABOR-C
134 Maint of Structures	591	373,525	D-STATIONS			
135 Maintenance of Station Equipment	592	1,708,223	D-STATIONS			
136 Maintenance of Overhead Lines	593	0	OHCOND			
137 Maintenance of Underground Lines	594	119,587	UGCOND			
138 Maintenance of Line Transformers	595	54,989	PRIMARY			
139 Maintenance of Street Lights	596	82,749	SEC			
140 Maintenance of Meters	597	133,706	ONSITE	CUST		METERCOST
141 Maintenance of Misc. Plant	598	17,435	DISTPT	ONSITEPT		ONSITEPT-C
142 Misc. Distribution - Credits	599	0	DISTPT			
143 Subtotal - DISTRIBUTION EXPENSES	580-599					
144 Total - OPER. AND MAINT. EXPENSE	500-599					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
				Demand Allocator	Energy Allocator	
D. CUSTOMER ACCOUNTS AND SERVICE						
145 Supervision	901	103,914	ONSITE			
146 Meter Reading Expenses	902	976,129	ONSITE			
147 Customer Records & Collection Expense	903	1,042,139	ONSITE			
148 Uncollectible Accounts	904	178,785	REVREQ	PRODREVREQ	UNCOLLECT-NoRSL	UNCOLLECT-NoRSL
149 Misc Customer Accounts Expenses	905	1,352	ONSITE			
150 Subtotal - Customer Accounts Expense	901-905					
151 Supervision	907	30,374	ONSITE			
152 Customer Assistance Exp Electric	908	486,733	ONSITE			
153 Financing Programs	908.1/ 11	0	ONSITE			
154 Public Safety Programs	909	59,291	ONSITE			
155 Customer Assistance Expenses	910	54,651	ONSITE			
156 Information, Instructional Advertising	911	0	ONSITE			
157 Misc Customer Serv & Inform Expen	912	152,697	ONSITE			
158 Rents	913	0	ONSITE			
159 Subtotal - Customer Service & Info.	907-913					
160 Supervision	915	0	ONSITE			
161 Demonstrating & Selling Expenses	916	0	ONSITE			
162 Advertising Expenses	917	0	ONSITE			
163 Miscellaneous Sales Expenses	918	0	ONSITE			
164 Subtotal - Sales Expense	915-919					
165 Total - CUST ACCTS, SERVS. & SALES EXP	901-919					
E. ADMINISTRATIVE AND GENERAL						
LABOR RELATED EXPENSES						
166 Administrative & General Salaries	920	1,610,011	LABOR	PRODLABOR		PRODLABOR-E
167 Office Supplies & Expenses	921	600,830	LABOR	PRODLABOR		PRODLABOR-E
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR			
169 Outside Services Employed	923	133,523	LABOR	PRODLABOR		PRODLABOR-E
170 Employee Pensions and Benefia	926	93,855	LABOR	PRODLABOR		PRODLABOR-E
171 Subtotal - O & M Accounts 920-923, 926	920-926					
PLANT RELATED EXPENSES						
172 Property Insurance	924	125,306	TPIS			
173 Injuries and Damages	925	94,235	TPIS			
174 Maintenance of General Plant	935	964,257	LABOR	PRODLABOR		PRODLABOR-E
175 Subtotal - O & M Accounts 924-925	924, 925, 935					
OTHER A&G EXPENSES						
176 Franchise Requirements	927	0	PTLABOR			
177 Regulatory Commission Expenses	928	266,753	REVREQ	PRODREVREQ	PRODREV-D-NoRSL	PRODREV-E-NoRSL
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	PRODLABPT		PRODLP-E
179 General Advertising Expenses	930.1	63,536	PTLABOR	PRODLABPT		PRODLP-E
180 DONATIONS	426-10	0	PTLABOR			
181 Miscellaneous General Expenses	930.2	373,473	REVREQ	PRODREVREQ	PRODREV-D-NoRSL	PRODREV-E-NoRSL
182 Board of Directors	930.3/ 4/.6	0	PTLABOR			
183 General Plant Rent	931	17,572	PTLABOR	PRODLABPT		PRODLP-E
184 Subtotal	927-935					
185 TOTAL A&G EXPENSES	920-932					
186 TOTAL OPERATING EXPENSES						
II. DEPRECIATION EXPENSE						
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS			
188 Steam Production Plant	403.2	0	PRODPTXL			
189 Other Production Plant	403.3	1,764,101	PRODPTXL			
190 Transmission Plant	403.5	1,029,021	TRANSPXTXL			
191 Distribution Plant	403.6	7,124,003	DISTPTXL			
192 General Plant	403.6	217,483	GENPTXL			
193 Common Plant	403.7	1,128,506	GENPTXL			
194 TOTAL DEPRECIATION EXPENSES	403					
III. TAXES						
A. GENERAL TAXES						
195 F.I.C.A. Taxes	408.3	726,335	LABOR	PRODLABOR		PRODLABOR-E
196 Federal Unemployment Tax	408.16	10,551	LABOR	PRODLABOR		PRODLABOR-E
197 State Unemployment Tax	408.4	10,221	LABOR	PRODLABOR		PRODLABOR-E
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	PRODLABOR		PRODLABOR-E
199 Real Estate Taxes	408.1	3,896,301	TPIS			
200 Subtotal - General Taxes						
B. DONATIONS AND CTC INCOME						
201 Donations	408.x	50,118	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E
202 CTC Interest Income	408.x	-144,113	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E
203 Blank	408.x	0	REVREQ			
204 Blank	408.x	0	REVREQ			
205 Subtotal - Donations and Other						
C. FEDERAL INCOME TAXES						
206 Federal Income Taxes - Current						
207 Provision for Deferred FIT						
208 ITC Adjustment - Net						
209 Subtotal - Federal Income Taxes	409-411	0				
210 TOTAL TAXES	408-411					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	External Transmission Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE						
145 Supervision	901	103,914	ONSITE			
146 Meter Reading Expenses	902	976,129	ONSITE			
147 Customer Records & Collection Expense	903	1,042,139	ONSITE			
148 Uncollectible Accounts	904	178,785	REVREQ	EXTRANSREVREQ	UNCOLLECT-NoRet	
149 Misc Customer Accounts Expenses	905	1,352	ONSITE			
150 Subtotal - Customer Accounts Expense	901-905					
151 Supervision	907	30,374	ONSITE			
152 Customer Assistance Exp Electric	908	486,733	ONSITE			
153 Financing Programs	908.1/.11	0	ONSITE			
154 Public Safety Programs	909	59,291	ONSITE			
155 Customer Assistance Expenses	910	54,651	ONSITE			
156 Information, Instructional Advertising	911	0	ONSITE			
157 Misc Customer Serv & Inform Expen	912	152,697	ONSITE			
158 Rents	913	0	ONSITE			
159 Subtotal - Customer Service & Info.	907-913					
160 Supervision	915	0	ONSITE			
161 Demonstrating & Selling Expenses	916	0	ONSITE			
162 Advertising Expenses	917	0	ONSITE			
163 Miscellaneous Sales Expenses	918	0	ONSITE			
164 Subtotal - Sales Expense	915-919					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919					
E. ADMINISTRATIVE AND GENERAL						
LABOR RELATED EXPENSES						
166 Administrative & General Salaries	920	1,610,011	LABOR			
167 Office Supplies & Expenses	921	600,830	LABOR			
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR			
169 Outside Services Employed	923	133,523	LABOR			
170 Employee Pensions and Benefits	926	93,856	LABOR			
171 Subtotal - O & M Accounts 920-923,926	920-926					
PLANT RELATED EXPENSES						
172 Property Insurance	924	125,306	TPIS			
173 Injuries and Damages	925	94,236	TPIS			
174 Maintenance of General Plant	935	964,257	LABOR			
175 Subtotal - O & M Accounts 924-925	924,925,935					
OTHER A&G EXPENSES						
176 Franchise Requirements	927	0	PTLABOR			
177 Regulatory Commission Expenses	928	266,753	REVREQ	EXTRANSREVREQ	TRANSREV-D	
178 Duplicate Charges-Credit	929	-184,739	PTLABOR			
179 General Advertising Expenses	930.1	63,536	PTLABOR			
180 DONATIONS	930.2	0	PTLABOR			
181 Miscellaneous General Expenses	930.2	373,473	REVREQ	EXTRANSREVREQ	TRANSREV-D	
182 Board of Directors	930.3/.4/.6	0	PTLABOR			
183 General Plant Rent	931	17,572	PTLABOR			
184 Subtotal	927-935					
185 TOTAL A&G EXPENSES	920-932					
186 TOTAL OPERATING EXPENSES						
II. DEPRECIATION EXPENSE						
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS			
188 Steam Production Plant	403.2	0	PRODPTxL			
189 Other Production Plant	403.3	1,764,101	PRODPTxL			
190 Transmission Plant	403.5	1,029,021	TRANSPTxL			
191 Distribution Plant	403.6	7,124,003	DISTPTxL			
192 General Plant	403.6	217,483	GENPTxL			
193 Common Plant	403.7	1,128,506	GENPTxL			
194 TOTAL DEPRECIATION EXPENSES	403					
III. TAXES						
A. GENERAL TAXES						
195 F.I.C.A. Taxes	408.3	728,335	LABOR			
196 Federal Unemployment Tax	408.16	10,551	LABOR			
197 State Unemployment Tax	408.4	10,221	LABOR			
198 Payroll Taxes Allocated	408.5	-747,107	LABOR			
199 Real Estate Taxes	408.1	3,896,301	TPIS			
200 Subtotal - General Taxes						
B. DONATIONS AND CTC INCOME						
201 Donations	408.x	50,118	REVREQ	EXTRANSREVREQ	EXTRANSREV-D	
202 CTC Interest Income	408.x	-144,113	REVREQ	EXTRANSREVREQ	EXTRANSREV-D	
203 Blank	408.x	0	REVREQ			
204 Blank	408.x	0	REVREQ			
205 Subtotal - Donations and Other						
C. FEDERAL INCOME TAXES						
206 Federal Income Taxes - Current						
207 Provision for Deferred FIT						
208 ITC Adjustment - Net						
209 Subtotal - Federal Income Taxes	409-411	0				
210 TOTAL TAXES	408-411					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Local Generation Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE						
145 Supervision	901	103,914	ONSITE			
146 Meter Reading Expenses	902	976,129	ONSITE			
147 Customer Records & Collection Expense	903	1,042,139	ONSITE			
148 Uncollectible Accounts	904	178,785	REVREQ	GENREVREQ	UNCOLLECT-NoRSL	UNCOLLECT-NoRSL
149 Misc Customer Accounts Expenses	905	1,352	ONSITE			
150 Subtotal - Customer Accounts Expense	901-905					
151 Supervision	907	30,374	ONSITE			
152 Customer Assistance Exp Electric	908	486,733	ONSITE			
153 Financing Programs	908.1/ 11	0	ONSITE			
154 Public Safety Programs	909	59,291	ONSITE			
155 Customer Assistance Expenses	910	54,651	ONSITE			
156 Information, Instructional Advertising	911	0	ONSITE			
157 Misc Customer Serv & Inform Expen	912	152,697	ONSITE			
158 Rents	913	0	ONSITE			
159 Subtotal - Customer Service & Info.	907-913					
160 Supervision	915	0	ONSITE			
161 Demonstrating & Selling Expenses	916	0	ONSITE			
162 Advertising Expenses	917	0	ONSITE			
163 Miscellaneous Sales Expenses	918	0	ONSITE			
164 Subtotal - Sales Expense	915-919					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919					
E. ADMINISTRATIVE AND GENERAL						
LABOR RELATED EXPENSES						
166 Administrative & General Salaries	920	1,610,011	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL
167 Office Supplies & Expenses	921	600,830	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR			
169 Outside Services Employed	923	133,523	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL
170 Employee Pensions and Benefits	926	93,855	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL
171 Subtotal - O & M Accounts 920-923,926	920-926					
PLANT RELATED EXPENSES						
172 Property Insurance	924	125,306	TPIS	GENPT	GENPT-D	GENPT-E
173 Injuries and Damages	925	94,235	TPIS	GENPT	GENPT-D	GENPT-E
174 Maintenance of General Plant	935	964,257	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL
175 Subtotal - O & M Accounts 924-925	924,925,935					
OTHER A&G EXPENSES						
176 Franchise Requirements	927	0	PTLABOR			
177 Regulatory Commission Expenses	928	266,753	REVREQ	GENREVREQ	GENREV-D-NoRSL	GENREV-E-NoRSL
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL
179 General Advertising Expenses	930.1	63,536	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL
180 DONATIONS	426-10	0	PTLABOR			
181 Miscellaneous General Expenses	930.2	373,473	REVREQ	GENREVREQ	GENREV-D	GENREV-E-NoRSL
182 Board of Directors	930.3/ 4/ 6	0	PTLABOR			
183 General Plant Rent	931	17,572	PTLABOR	GENLABPT	GENLP-D	GENLP-E-NoRSL
184 Subtotal	927-935					
185 TOTAL A&G EXPENSES	920-932					
186 TOTAL OPERATING EXPENSES						
II. DEPRECIATION EXPENSE						
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	GENPTxL	GENPTxL-D	GENPTxL-E
188 Steam Production Plant	403.2	0	PRODPtXL			
189 Other Production Plant	403.3	1,764,101	PRODPtXL	GENPTxL	GENPTxL-D	GENPTxL-E
190 Transmission Plant	403.5	1,029,021	TRANSPtXL			
191 Distribution Plant	403.6	7,124,003	DISTPtXL			
192 General Plant	403.6	217,483	GENPTxL	GENLABOR	GENLABOR-D	GENLABOR-E
193 Common Plant	403.7	1,128,506	GENPTxL	GENGEN	GENGEN-D	GENGEN-E
194 TOTAL DEPRECIATION EXPENSES	403					
III. TAXES						
A. GENERAL TAXES						
195 F.I.C.A. Taxes	408.3	726,335	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E
196 Federal Unemployment Tax	408.16	10,551	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E
197 State Unemployment Tax	408.4	10,221	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	GENLABOR	GENLABOR-D	GENLABOR-E
199 Real Estate Taxes	408.1	3,696,301	TPIS	GENPT	GENPT-D	GENPT-E
200 Subtotal - General Taxes						
B. DONATIONS AND CTC INCOME						
201 Donations	408.x	50,118	REVREQ	GENREVREQ	GENREV-D	GENREV-E
202 CTC Interest Income	408.x	-144,113	REVREQ	GENREVREQ	GENREV-D	GENREV-E
203 Blank	408.x	0	REVREQ			
204 Blank	408.x	0	REVREQ			
205 Subtotal - Donations and Other						
C. FEDERAL INCOME TAXES						
206 Federal Income Taxes - Current						
207 Provision for Deferred FIT						
208 ITC Adjustment - Net						
209 Subtotal - Federal Income Taxes	409-411	0				
210 TOTAL TAXES	408-411					

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code		Functional Allocator	Classification Allocator	MWE Transmission Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	103,914	ONSITE				
146 Meter Reading Expenses	902	976,129	ONSITE				
147 Customer Records & Collection Expense	903	1,042,139	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	TRANSREVREQ	UNCOLLECT		
149 Misc Customer Accounts Expenses	905	1,352	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,374	ONSITE				
152 Customer Assistance Exp Electric	908	486,733	ONSITE				
153 Financing Programs	908.1/1.11	0	ONSITE				
154 Public Safety Programs	909	59,291	ONSITE				
155 Customer Assistance Expenses	910	54,651	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	152,697	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,610,011	LABOR	TRANSLABOR	TRANSLABOR-D		
167 Office Supplies & Expenses	921	600,830	LABOR	TRANSLABOR	TRANSLABOR-D		
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	TRANSLABOR	TRANSLABOR-D		
170 Employee Pensions and Benefits	926	93,855	LABOR	TRANSLABOR	TRANSLABOR-D		
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,306	TPIS	TRANSPPT	TRANSPPT-D		
173 Injuries and Damages	925	94,235	TPIS	TRANSPPT	TRANSPPT-D		
174 Maintenance of General Plant	935	964,257	LABOR	TRANSLABOR	TRANSLABOR-D		
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	266,753	REVREQ	TRANSREVREQ	TRANSREV-D		
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	TRANSLABPT	TRANSPPT-D		
179 General Advertising Expenses	930.1	63,536	PTLABOR	TRANSLABPT	TRANSPPT-D		
180 DONATIONS	426-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,473	REVREQ	TRANSREVREQ	TRANSREV-D		
182 Board of Directors	930.3/4/6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	TRANSLABPT	TRANSPPT-D		
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	TRANSPTxL	TRANSPTxL-D		
188 Steam Production Plant	403.2	0	PRODPTxL				
189 Other Production Plant	403.3	1,764,101	PRODPTxL				
190 Transmission Plant	403.5	1,028,021	TRANSPTxL	TRANSPTxL	TRANSPTxL-D		
191 Distribution Plant	403.6	7,124,003	DISTPTxL				
192 General Plant	403.6	217,483	GENPTxL	TRANSLABOR	TRANSLABOR-D		
193 Common Plant	403.7	1,128,506	GENPTxL	TRANSGEN	TRANSGEN-D		
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	TRANSLABOR	TRANSLABOR-D		
196 Federal Unemployment Tax	408.16	10,551	LABOR	TRANSLABOR	TRANSLABOR-D		
197 State Unemployment Tax	408.4	10,221	LABOR	TRANSLABOR	TRANSLABOR-D		
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	TRANSLABOR	TRANSLABOR-D		
199 Real Estate Taxes	408.1	3,896,301	TPIS	TRANSPPT	TRANSPPT-D		
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	TRANSREVREQ	TRANSREV-D		
202 CTC Interest Income	408.x	-144,113	REVREQ	TRANSREVREQ	TRANSREV-D		
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code		Functional Allocator	Classification Allocator	Primary Distribution Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	103,914	ONSITE				
146 Meter Reading Expenses	902	976,129	ONSITE				
147 Customer Records & Collection Expense	903	1,042,139	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	PRIREVREQ	UNCOLLECT		UNCOLLECT
149 Miac Customer Accounts Expenses	905	1,352	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,374	ONSITE				
152 Customer Assistance Exp Electric	908	486,733	ONSITE				
153 Financing Programs	908.1/11	0	ONSITE				
154 Public Safety Programs	909	59,291	ONSITE				
155 Customer Assistance Expenses	910	54,651	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	152,697	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,610,011	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
167 Office Supplies & Expenses	921	600,830	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
170 Employee Pensions and Benefits	926	93,855	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
171 Subtotal - O & M Accounts 920-926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,306	TPIS	PRIPT	PRIPT-D		PRIPT-C
173 Injuries and Damages	925	94,235	TPIS	PRIPT	PRIPT-D		PRIPT-C
174 Maintenance of General Plant	935	964,257	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
175 Subtotal - O & M Accounts 924-925	924,925,935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	266,753	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C-NoRSL
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	PRILABPT	PRILP-D		PRILP-C
179 General Advertising Expenses	930.1	63,536	PTLABOR	PRILABPT	PRILP-D		PRILP-C
180 DONATIONS	426-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,473	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C-NoRSL
182 Board of Directors	930.3/4/6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	PRILABPT	PRILP-D		PRILP-C
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	PRIPTxL	PRIPTxL-D		PRIPTxL-C
188 Steam Production Plant	403.2	0	PRODPtXL				
189 Other Production Plant	403.3	1,764,101	PRODPtXL				
190 Transmission Plant	403.5	1,029,021	TRANSPtXL				
191 Distribution Plant	403.6	7,124,003	DISTPtXL	PRIPTxL	PRIPTxL-D		PRIPTxL-C
192 General Plant	403.6	217,483	GENPtXL	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
193 Common Plant	403.7	1,128,506	GENPtXL	PRIGEN	PRIGEN-D		PRIGEN-C
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	726,335	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
196 Federal Unemployment Tax	408.16	10,551	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
197 State Unemployment Tax	408.4	10,221	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	PRILABOR	PRILABOR-D		PRILABOR-C-NoRSL
199 Real Estate Taxes	408.1	3,896,301	TPIS	PRIPT	PRIPT-D		PRIPT-C
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
202 CTC Interest Income	408.x	-144,113	REVREQ	PRIREVREQ	PRIREV-D		PRIREV-C
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	408-411	0					
210 TOTAL TAXES	408-411						

**MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR**

Account Description	Account Code		Functional Allocator	Classification Allocator	Secondary Distribution Demand Allocator	Energy Allocator	Customer Allocator
D. CUSTOMER ACCOUNTS AND SERVICE							
145 Supervision	901	103,914	ONSITE				
146 Meter Reading Expenses	902	976,129	ONSITE				
147 Customer Records & Collection Expense	903	1,042,139	ONSITE				
148 Uncollectible Accounts	904	178,785	REVREQ	SECREVREQ	UNCOLLECT-NoRSL		UNCOLLECT-NoRSL
149 Misc Customer Accounts Expenses	905	1,352	ONSITE				
150 Subtotal - Customer Accounts Expense	901-905						
151 Supervision	907	30,374	ONSITE				
152 Customer Assistance Exp Electric	908	486,733	ONSITE				
153 Financing Programs	908.1/ 11	0	ONSITE				
154 Public Safety Programs	909	59,291	ONSITE				
155 Customer Assistance Expenses	910	54,651	ONSITE				
156 Information, Instructional Advertising	911	0	ONSITE				
157 Misc Customer Serv & Inform Expen	912	152,697	ONSITE				
158 Rents	913	0	ONSITE				
159 Subtotal - Customer Service & Info.	907-913						
160 Supervision	915	0	ONSITE				
161 Demonstrating & Selling Expenses	916	0	ONSITE				
162 Advertising Expenses	917	0	ONSITE				
163 Miscellaneous Sales Expenses	918	0	ONSITE				
164 Subtotal - Sales Expense	915-919						
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919						
E. ADMINISTRATIVE AND GENERAL							
LABOR RELATED EXPENSES							
166 Administrative & General Salaries	920	1,610,011	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
167 Office Supplies & Expenses	921	600,830	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR				
169 Outside Services Employed	923	133,523	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
170 Employee Pensions and Benefits	926	83,855	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C-NoRSL
171 Subtotal - O & M Accounts 920-923,926	920-926						
PLANT RELATED EXPENSES							
172 Property Insurance	924	125,306	TPIS	SECP	SECP-D		SECP-C
173 Injuries and Damages	925	94,235	TPIS	SECP	SECP-D		SECP-C
174 Maintenance of General Plant	935	964,257	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
175 Subtotal - O & M Accounts 924-925	924, 925, 935						
OTHER A&G EXPENSES							
176 Franchise Requirements	927	0	PTLABOR				
177 Regulatory Commission Expenses	928	266,753	REVREQ	SECREVREQ	SECREV-D		SECREV-C-NoRSL
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
179 General Advertising Expenses	930.1	63,536	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
180 DONATIONS	426-10	0	PTLABOR				
181 Miscellaneous General Expenses	930.2	373,473	REVREQ	SECREVREQ	SECREV-D		SECREV-C-NoRSL
182 Board of Directors	930.3/4/6	0	PTLABOR				
183 General Plant Rent	931	17,572	PTLABOR	SECLABPT	SECLP-D		SECLP-C-NoRSL
184 Subtotal	927-935						
185 TOTAL A&G EXPENSES	920-932						
186 TOTAL OPERATING EXPENSES							
II. DEPRECIATION EXPENSE							
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	SECPxL	SECPxL-D		SECPxL-C
188 Steam Production Plant	403.2	0	PRODPTxL				
189 Other Production Plant	403.3	1,764,101	PRODPTxL				
190 Transmission Plant	403.5	1,029,021	TRANSPxL				
191 Distribution Plant	403.6	7,124,003	DISTPTxL	SECPxL	SECPxL-D		SECPxL-C
192 General Plant	403.6	217,483	GENPTxL				
193 Common Plant	403.7	1,128,506	GENPTxL				
194 TOTAL DEPRECIATION EXPENSES	403						
III. TAXES							
A. GENERAL TAXES							
195 F.I.C.A. Taxes	408.3	728,335	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
196 Federal Unemployment Tax	408.16	10,551	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
197 State Unemployment Tax	408.4	10,221	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	SECLABOR	SECLABOR-D		SECLABOR-C
199 Real Estate Taxes	408.1	3,806,301	TPIS	SECP	SECP-D		SECP-C
200 Subtotal - General Taxes							
B. DONATIONS AND CTC INCOME							
201 Donations	408.x	50,118	REVREQ	SECREVREQ	SECREV-D		SECREV-C
202 CTC Interest Income	408.x	-144,113	REVREQ	SECREVREQ	SECREV-D		SECREV-C
203 Blank	408.x	0	REVREQ				
204 Blank	408.x	0	REVREQ				
205 Subtotal - Donations and Other							
C. FEDERAL INCOME TAXES							
206 Federal Income Taxes - Current							
207 Provision for Deferred FIT							
208 ITC Adjustment - Net							
209 Subtotal - Federal Income Taxes	409-411	0					
210 TOTAL TAXES	408-411						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
				Demand Allocator	Energy Allocator	
D. CUSTOMER ACCOUNTS AND SERVICE						
145 Supervision	901	103,914	ONSITE	CUST		ACCT903
146 Meter Reading Expenses	902	976,129	ONSITE	CUST		METEREAD
147 Customer Records & Collection Expense	903	1,042,139	ONSITE	CUST		ACCT903
148 Uncollectible Accounts	904	176,785	REVREQ	ONSITEREVREQ		UNCOLLECT
149 Misc Customer Accounts Expenses	905	1,352	ONSITE	CUST		ACCT903
150 Subtotal - Customer Accounts Expense	901-905					
151 Supervision	907	30,374	ONSITE	CUST		AVG-CUST
152 Customer Assistance Exp Electric	908	486,733	ONSITE	CUST		ACCT908
153 Financing Programs	908 17.11	0	ONSITE			
154 Public Safety Programs	909	59,291	ONSITE	CUST		RESCUST
155 Customer Assistance Expenses	910	54,651	ONSITE	CUST		RESCUST
156 Information, Instructional Advertising	911	0	ONSITE			
157 Misc Customer Serv & Inform Expen	912	152,697	ONSITE	CUST		ACCT912
158 Rents	913	0	ONSITE			
159 Subtotal - Customer Service & Info.	907-913					
160 Supervision	915	0	ONSITE			
161 Demonstrating & Selling Expenses	916	0	ONSITE			
162 Advertising Expenses	917	0	ONSITE			
163 Miscellaneous Sales Expenses	918	0	ONSITE			
164 Subtotal - Sales Expense	915-919					
165 Total - CUST ACCTS, SERVS, & SALES EXP	901-919					
E. ADMINISTRATIVE AND GENERAL						
LABOR RELATED EXPENSES						
166 Administrative & General Salaries	920	1,610,011	LABOR	CUST		ONSITELABOR-C
167 Office Supplies & Expenses	921	600,830	LABOR	CUST		ONSITELABOR-C
168 Admin Expenses Transferred-Credit (TO A/C 920)	921.9	0	LABOR			
169 Outside Services Employed	923	133,523	LABOR	CUST		ONSITELABOR-C
170 Employee Pensions and Benefits	926	93,855	LABOR	CUST		ONSITELABOR-C
171 Subtotal - O & M Accounts 920-923,926	920-926					
PLANT RELATED EXPENSES						
172 Property Insurance	924	125,306	TPIS	ONSITEPT		ONSITEPT-C
173 Injuries and Damages	925	94,235	TPIS	ONSITEPT		ONSITEPT-C
174 Maintenance of General Plant	935	994,257	LABOR	ONSITELABOR		ONSITELABOR-C
175 Subtotal - O & M Accounts 924-925	924,925,935					
OTHER A&G EXPENSES						
176 Franchise Requirements	927	0	PTLABOR			
177 Regulatory Commission Expenses	928	266,753	REVREQ	ONSITEREVREQ		ONSITEREV-C
178 Duplicate Charges-Credit	929	-184,739	PTLABOR	CUST		ONSITELP-C
179 General Advertising Expenses	930.1	63,536	PTLABOR	CUST		ONSITELP-C
180 DONATIONS	426-10	0	PTLABOR			
181 Miscellaneous General Expenses	930.2	373,473	REVREQ	ONSITEREVREQ		ONSITEREV-C
182 Board of Directors	930.3/ 4/ 6	0	PTLABOR			
183 General Plant Rent	931	17,572	PTLABOR	CUST		ONSITELP-C
184 Subtotal	927-935					
185 TOTAL A&G EXPENSES	920-932					
186 TOTAL OPERATING EXPENSES						
II. DEPRECIATION EXPENSE						
187 Westar Acq Cost & Other Amort	405 & 406	45,068	TPIS	ONSITEPTxL		ONSITEPTxL-C
188 Steam Production Plant	403.2	0	PRODPTxL			
189 Other Production Plant	403.3	1,764,101	PRODPTxL			
190 Transmission Plant	403.5	1,026,021	TRANSPTxL			
191 Distribution Plant	403.6	7,124,003	DISTPTxL	ONSITEPTxL		ONSITEPTxL-C
192 General Plant	403.6	217,483	GENPTxL			
193 Common Plant	403.7	1,128,506	GENPTxL			
194 TOTAL DEPRECIATION EXPENSES	403					
III. TAXES						
A. GENERAL TAXES						
195 F.I.C.A. Taxes	408.3	726,335	LABOR	ONSITEPT		ONSITELABOR-C
196 Federal Unemployment Tax	408.16	10,551	LABOR	ONSITEPT		ONSITELABOR-C
197 State Unemployment Tax	408.4	10,221	LABOR	ONSITEPT		ONSITELABOR-C
198 Payroll Taxes Allocated	408.5	-747,107	LABOR	ONSITEPT		ONSITELABOR-C
199 Real Estate Taxes	408.1	3,896,301	TPIS	ONSITEPT		ONSITEPT-C
200 Subtotal - General Taxes						
B. DONATIONS AND CTC INCOME						
201 Donations	408.x	50,118	REVREQ	CUST		ONSITEREV-C
202 CTC Interest Income	408.x	-144,113	REVREQ	CUST		ONSITEREV-C
203 Blank	408.x	0	REVREQ			
204 Blank	408.x	0	REVREQ			
205 Subtotal - Donations and Other						
C. FEDERAL INCOME TAXES						
206 Federal Income Taxes - Current						
207 Provision for Deferred FIT						
208 ITC Adjustment - Net						
209 Subtotal - Federal Income Taxes	409-411	0				
210 TOTAL TAXES	408-411					

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
				Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	External Transmission		Customer Allocator
				Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Local Generation Demand Allocator	Energy Allocator	Customer Allocator
211 TOTAL EXPENSES						

MIDWEST ENERGY, II
ELECTRIC DEPARTME
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

211 TOTAL EXPENSES	<u>Account Description</u>	<u>Account Code</u>	<u>Functional Allocator</u>	<u>Classification Allocator</u>	<u>Demand Allocator</u>	<u>MWE Transmission Energy Allocator</u>	<u>Customer Allocator</u>
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MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

<u>Account</u> <u>Description</u>	<u>Account</u> <u>Code</u>	<u>Functional</u> <u>Allocator</u>	<u>Classification</u> <u>Allocator</u>	<u>Primary Distribution</u>		<u>Customer</u> <u>Allocator</u>
				<u>Demand</u> <u>Allocator</u>	<u>Energy</u> <u>Allocator</u>	
211 TOTAL EXPENSES						

MIDWEST ENERGY, II
ELECTRIC DEPARTME
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Secondary Distribution		Customer Allocator
				Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES						

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
				Demand Allocator	Energy Allocator	
211 TOTAL EXPENSES						

MIDWEST ENERGY, INC
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE 30, 2007
ALLOCATION FACTOR MAP

Account Description	Account Code	Functional Allocator	Classification Allocator	Production Supply		Customer Allocator
				Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,346,023	REVREQ	PRODREVREQ	RES-REV	RES-REV
213 Small Commercial & Industrial	0	27,916,551	REVREQ	PRODREVREQ	COMM-REV	COMM-REV
214 Large Commercial & Industrial	0	8,276,021	REVREQ	PRODREVREQ	IND-REV	IND-REV
215 Oil Field	0	21,718,536	REVREQ	PRODREVREQ	OIL-REV	OIL-REV
216 Special Contract	0	3,161,135	REVREQ	PRODREVREQ	SPEC-REV	SPEC-REV
217 blank	0	0	REVREQ			
218 blank	0	0	REVREQ			
219 Irrigation Sales	0	5,677,379	REVREQ	PRODREVREQ	IRR-REV	IRR-REV
220 Lighting	0	1,367,809	REVREQ	PRODREVREQ	LIGHT-REV	LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL			
222 Unreconciled Wholesale	0	0	REVREQ			
223 Interdepartmental	0	10,026	REVREQ	PRODREVREQ	COMM-REV	COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E
225 Miscellaneous Service Revenue	0	551,722	ONSITE			
226 Other Utility Revenues	0	28,542	ONSITE			
227 Transmission Service Sales	0	1,076,649	MWETRANS			
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS			
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS			
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS			
231 Transmission Service - RTO	0	904,533	REVREQ	PRODREVREQ	PRODREV-D	PRODREV-E
232 Rent From Utility Property	0	206,363	ONSITE			
233 Sub-Total Operating Revenues						
234 Gains/Losses from Disp. of Utility Plant		0	TPIS			
235 Allowance for Funds During Construction		0	TPIS			
236 Interest on Customer Deposits		0	ONSITE			
237 V. NET INCOME						
238 Rate of Return						
FIT Subreport						
239 Income before Federal income Tax						
240 Statutory Rate						
241 FIT computed at Statutory rate						
242 Adjustments to arrive at Current FIT						
243 Current FIT		0	0			
244 Provision for Deferred FIT		0	TPIS			
245 ITC Adjustment, net		0	TPIS			
246						
247 FIT- Book tax expense						
Working Capital Subreport						
248 Work Cap - Plant		1,322,277	MWE-TPIS			
249 Work Cap - Labor		81,505	MWE-LABOR			
250 Work Cap - O&M		2,206,465	MWE-OPEXP			
251 Work Cap - Fuel		2,761,380	GENERATION			
252 Total Work Cap		6,371,627				
253 TOTAL WORKING CAPITAL						
Purchased Power Subreport						
DEMAND						
254 Schedule P (Demand)		9,969,996	PROD	DEMAND	12CP-NoRS-NoW	
255 Schedule P Dispatch		328,633	PROD	DEMAND	12CP-NoRS-NoW	
256 Schedule PPA (Demand)		41,817	PROD	DEMAND	12CP-NoRS-NoW	
257 Schedule "A"		29,850	PROD	DEMAND	1CP-NoRS-NoW	
258 Schedule H - "M" System		10,251,000	PROD	DEMAND	12CP-NoRS-NoW	
259 Transmission		1,800,000	PROD	DEMAND	1CP-NoRS-NoW	
260 Wheeling		124,967	PROD	DEMAND	12CP-NoRS-NoM	
261 Allocation - Western Area Power Admin		162,000	PROD	DEMAND	1CP-NoRS-NoM	
262 Capacity Purchase		5,049,000	PROD	DEMAND	12CP-NoRS-NoM	
263 Block C Capacity Purchase		1,200,000	PROD	DEMAND	1CP-NoRS-NoM	
264		0	PROD			
265 Total Demand		28,957,263				
Energy						
266 Schedule P (Demand)		5,944,653	PROD	ENERGY		KWH-NoRSL-NoW
267 Schedule PPA (Energy)		47,276	PROD	ENERGY		KWH-NoRSL-NoW
268 Market Energy		3,449,250	PROD	ENERGY		KWH-NoRSL
269 WAPA		10,271,100	PROD	ENERGY		KWH-NoRSL-NoW
270 Schedule J		210,240	PROD	ENERGY		KWH-NoRSL-NoW
271 Schedule A		5,058,900	PROD	ENERGY		KWH-NoRSL-NoM
272 Other		561,214	PROD	ENERGY		KWH-NoRSL-NoM
273 Total Energy		25,542,633				
Transmission						
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS			
275 SEC Transmissions		507,508	EXTRANS			
276 SPP Network Trans. W System		0	EXTRANS			
277 Other		397,057	EXTRANS			
278 Total Transmission		1,259,671				
279 Total Purchased Power		55,759,567				

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	External Transmission Demand Allocator	Energy Allocator	Customer Allocator
212 Residential Sales	0	26,348,023	REVREQ	EXTRANSREVREQ	RES-REV	
213 Small Commercial & Industrial	0	27,916,551	REVREQ	EXTRANSREVREQ	COMM-REV	
214 Large Commercial & Industrial	0	6,275,021	REVREQ	EXTRANSREVREQ	IND-REV	
215 Oil Field	0	21,718,536	REVREQ	EXTRANSREVREQ	OIL-REV	
216 Special Contract	0	3,161,135	REVREQ	EXTRANSREVREQ	SPEC-REV	
217 blank	0	0	REVREQ			
218 blank	0	0	REVREQ			
219 Irrigation Sales	0	5,877,379	REVREQ	EXTRANSREVREQ	IRR-REV	
220 Lighting	0	1,367,609	REVREQ	EXTRANSREVREQ	LIGHT-REV	
221 Wholesale	0	0	REVREQ-RSL			
222 Unreconciled Wholesale	0	0	REVREQ			
223 Interdepartmental	0	19,026	REVREQ	EXTRANSREVREQ	COMM-REV	
224 Forfeited Discount Revenue	0	137,072	REVREQ	EXTRANSREVREQ	EXTRANSREV-D	
225 Miscellaneous Service Revenue	0	551,722	ONSITE			
226 Other Utility Revenues	0	26,542	ONSITE			
227 Transmission Service Sales	0	1,076,649	MWETRANS			
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS			
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS			
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS			
231 Transmission Service - RTO	0	904,533	REVREQ	EXTRANSREVREQ	EXTRANSREV-D	
232 Rent From Utility Property	0	208,363	ONSITE			
233 Sub-Total Operating Revenues						
234 Gains/Losses from Disp. of Utility Plant		0	TPIS			
235 Allowance for Funds During Construction		0	TPIS			
236 Interest on Customer Deposits		0	ONSITE			
237 V. NET INCOME						
238 Rate of Return						
FIT Subreport						
239 Income before Federal Income Tax						
240 Statutory Rate						
241 FIT computed at Statutory rate						
242 Adjustments to arrive at Current FIT						
243 Current FIT		0	0			
244 Provision for Deferred FIT		0	TPIS			
245 ITC Adjustment, net		0	TPIS			
246						
247 FIT - Book tax expense						
Working Capital Subreport						
248 Work Cap - Plant		1,322,277	MWE-TPIS			
249 Work Cap - Labor		81,505	MWE-LABOR			
250 Work Cap - O&M		2,206,485	MWE-OPEXP			
251 Work Cap - Fuel		2,761,380	GENERATION			
252 Total Work Cap		6,371,627				
253 TOTAL WORKING CAPITAL						
Purchased Power Subreport						
DEMAND						
254 Schedule P (Demand)		9,668,996	PROD			
255 Schedule P Dispatch		328,633	PROD			
256 Schedule PPA (Demand)		41,817	PROD			
257 Schedule "A"		29,850	PROD			
258 Schedule H - "M" System		10,251,000	PROD			
259 Transmission		1,800,000	PROD			
260 Wheeling		124,967	PROD			
261 Allocation - Western Area Power Admin		162,000	PROD			
262 Capacity Purchase		5,049,000	PROD			
263 Block C Capacity Purchase		1,200,000	PROD			
264		0	PROD			
265 Total Demand		28,657,263				
Energy						
266 Schedule P (Demand)		5,944,653	PROD			
267 Schedule PPA (Energy)		47,276	PROD			
268 Market Energy		3,449,250	PROD			
269 WAPA		10,271,100	PROD			
270 Schedule J		210,240	PROD			
271 Schedule A		5,058,900	PROD			
272 Other		561,214	PROD			
273 Total Energy		25,542,633				
Transmission						
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS	DEMAND	12CP-PROD-NoRSL	
275 SEC Transmissions		507,508	EXTRANS	DEMAND	12CP-NoRS-NoW	
276 SPP Network Trans. W System		0	EXTRANS			
277 Other		397,057	EXTRANS	DEMAND	12CP-NoRS-NoW	
278 Total Transmission		1,259,671				
279 Total Purchased Power		55,759,567				

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Local Generation		Customer Allocator
				Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,346,023	REVREQ	GENREVREQ	RES-REV	RES-REV
213 Small Commercial & Industrial	0	27,916,551	REVREQ	GENREVREQ	COMM-REV	COMM-REV
214 Large Commercial & Industrial	0	8,276,021	REVREQ	GENREVREQ	IND-REV	IND-REV
215 Oil Field	0	21,718,536	REVREQ	GENREVREQ	OIL-REV	OIL-REV
216 Special Contract	0	3,161,135	REVREQ	GENREVREQ	SPEC-REV	SPEC-REV
217 blank	0	0	REVREQ			
218 blank	0	0	REVREQ			
219 Irrigation Sales	0	5,877,379	REVREQ	GENREVREQ	IRR-REV	IRR-REV
220 Lighting	0	1,367,609	REVREQ	GENREVREQ	LIGHT-REV	LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL			
222 Unreconciled Wholesale	0	0	REVREQ			
223 Interdepartmental	0	19,026	REVREQ	GENREVREQ	COMM-REV	COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ	GENREVREQ	GENREV-D	GENREV-E
225 Miscellaneous Service Revenue	0	551,722	ONSITE			
226 Other Utility Revenues	0	28,542	ONSITE			
227 Transmission Service Sales	0	1,076,649	MWETRANS			
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS			
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS			
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS			
231 Transmission Service - RTO	0	904,533	REVREQ	GENREVREQ	GENREV-D	GENREV-E
232 Rent From Utility Property	0	206,353	ONSITE			
233 Sub-Total Operating Revenues						
234 Gains/Losses from Disp. of Utility Plant		0	TPIS			
235 Allowance for Funds During Construction		0	TPIS			
236 Interest on Customer Deposits		0	ONSITE			
237 V. NET INCOME						
238 Rate of Return						
FIT Subreport						
239 Income before Federal Income Tax						
240 Statutory Rate						
241 FIT computed at Statutory rate						
242 Adjustments to arrive at Current FIT						
243 Current FIT		0	0			
244 Provision for Deferred FIT		0	TPIS			
245 ITC Adjustment, net		0	TPIS			
246						
247 FIT- Book tax expense						
Working Capital Subreport						
248 Work Cap - Plant		1,322,277	MWE-TPIS	GENPT	GENPT-D	GENPT-E
249 Work Cap - Labor		81,505	MWE-LABOR	GENLABOR	GENLABOR-D	GENLABOR-E-NoRSL
250 Work Cap - O&M		2,206,465	MWE-OPEXP	GENO&M	GENO&M-D-NoRSL	GENO&M-E-NoRSL
251 Work Cap - Fuel		2,761,380	GENERATION	ENERGY		KWH-GEN-NoRSL
252 Total Work Cap		6,371,627				
253 TOTAL WORKING CAPITAL						
Purchased Power Subreport						
DEMAND						
254 Schedule P (Demand)		9,669,996	PROD			
255 Schedule P Dispatch		328,633	PROD			
256 Schedule PPA (Demand)		41,817	PROD			
257 Schedule "A"		29,850	PROD			
258 Schedule H - "M" System		10,251,000	PROD			
259 Transmission		1,800,000	PROD			
260 Wheeling		124,967	PROD			
261 Allocation - Western Area Power Admin		162,900	PROD			
262 Capacity Purchase		5,049,000	PROD			
263 Block C Capacity Purchase		1,200,000	PROD			
264		0	PROD			
265 Total Demand		28,957,263				
Energy						
266 Schedule P (Demand)		5,944,653	PROD			
267 Schedule PPA (Energy)		47,276	PROD			
268 Market Energy		3,449,250	PROD			
269 WAPA		10,271,100	PROD			
270 Schedule J		210,240	PROD			
271 Schedule A		5,058,900	PROD			
272 Other		561,214	PROD			
273 Total Energy		25,542,633				
Transmission						
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS			
275 SEC Transmissions		507,508	EXTRANS			
276 SPP Network Trans. W System		0	EXTRANS			
277 Other		397,057	EXTRANS			
278 Total Transmission		1,259,671				
279 Total Purchased Power		55,759,567				

MIDWEST ENERGY, II
 ELECTRIC DEPARTMENT
 TEST YEAR ENDED JUNE
 ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	MWE Transmission Demand Allocator	MWE Transmission Energy Allocator	Customer Allocator
212 Residential Sales	0	26,346,023	REVREQ	TRANSREVREQ	RES-REV	
213 Small Commercial & Industrial	0	27,916,551	REVREQ	TRANSREVREQ	COMM-REV	
214 Large Commercial & Industrial	0	8,276,021	REVREQ	TRANSREVREQ	IND-REV	
215 Oil Field	0	21,718,536	REVREQ	TRANSREVREQ	OIL-REV	
216 Special Contract	0	3,161,135	REVREQ	TRANSREVREQ	SPEC-REV	
217 blank	0	0	REVREQ			
218 blank	0	0	REVREQ			
219 Irrigation Sales	0	5,877,379	REVREQ	TRANSREVREQ	IRR-REV	
220 Lighting	0	1,367,609	REVREQ	TRANSREVREQ	LIGHT-REV	
221 Wholesale	0	0	REVREQ-RSL			
222 Unreconciled Wholesale	0	0	REVREQ			
223 Interdepartmental	0	19,026	REVREQ	TRANSREVREQ	COMM-REV	
224 Forfeited Discount Revenue	0	137,072	REVREQ	TRANSREVREQ	TRANSREV-D	
225 Miscellaneous Service Revenue	0	551,722	ONSITE			
226 Other Utility Revenues	0	28,542	ONSITE			
227 Transmission Service Sales	0	1,076,649	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL	
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL	
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL	
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS	TRANSREVREQ	12CP-TRANS-RSL	
231 Transmission Service - RTO	0	904,533	REVREQ	TRANSREVREQ	TRANSREV-D	
232 Rent From Utility Property	0	206,363	ONSITE			
233 Sub-Total Operating Revenues						
234 Gains/Losses from Disp. of Utility Plant		0	TPIS			
235 Allowance for Funds During Construction		0	TPIS			
236 Interest on Customer Deposits		0	ONSITE			
237 V. NET INCOME						
238 Rate of Return						
FIT Subreport						
239 Income before Federal Income Tax						
240 Statutory Rate						
241 FIT computed at Statutory rate						
242 Adjustments to arrive at Current FIT						
243 Current FIT		0	0			
244 Provision for Deferred FIT		0	TPIS			
245 ITC Adjustment, net		0	TPIS			
246						
247 FIT- Book tax expense						
Working Capital Subreport						
248 Work Cap - Plant		1,322,277	MWE-TPIS	TRANSPT	TRANSPT-D	
249 Work Cap - Labor		81,505	MWE-LABOR	TRANSLABOR	TRANSLABOR-D	
250 Work Cap - O&M		2,206,465	MWE-OPEXP	TRANSO&M	TRANSO&M-D	
251 Work Cap - Fuel		2,761,380	GENERATION			
252 Total Work Cap		6,371,627				
253 TOTAL WORKING CAPITAL						
Purchased Power Subreport						
DEMAND						
254 Schedule P (Demand)		9,969,996	PROD			
255 Schedule P Dispatch		328,633	PROD			
256 Schedule PPA (Demand)		41,817	PROD			
257 Schedule "A"		29,850	PROD			
258 Schedule H - "M" System		10,251,000	PROD			
259 Transmission		1,800,000	PROD			
260 Wheeling		124,967	PROD			
261 Allocation - Western Area Power Admin		162,000	PROD			
262 Capacity Purchase		5,049,000	PROD			
263 Block C Capacity Purchase		1,200,000	PROD			
264		0	PROD			
265 Total Demand		28,957,263				
Energy						
266 Schedule P (Demand)		5,944,653	PROD			
267 Schedule PPA (Energy)		47,276	PROD			
268 Market Energy		3,449,250	PROD			
269 WAPA		10,271,100	PROD			
270 Schedule J		210,240	PROD			
271 Schedule A		5,058,900	PROD			
272 Other		561,214	PROD			
273 Total Energy		25,542,633				
Transmission						
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS			
275 SEC Transmissions		507,508	EXTRANS			
276 SPP Network Trans. W System		0	EXTRANS			
277 Other		397,057	EXTRANS			
278 Total Transmission		1,259,671				
279 Total Purchased Power		55,759,567				

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Primary Distribution		Customer Allocator
				Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,346,023	REVREQ	PRIREVREQ	RES-REV	RES-REV
213 Small Commercial & Industrial	0	27,916,551	REVREQ	PRIREVREQ	COMM-REV	COMM-REV
214 Large Commercial & Industrial	0	8,276,021	REVREQ	PRIREVREQ	IND-REV	IND-REV
215 Oil Field	0	21,718,536	REVREQ	PRIREVREQ	OIL-REV	OIL-REV
216 Special Contract	0	3,161,135	REVREQ	PRIREVREQ	SPEC-REV	SPEC-REV
217 blank	0	0	REVREQ			
218 blank	0	0	REVREQ			
219 Irrigation Sales	0	5,877,379	REVREQ	PRIREVREQ	IRR-REV	IRR-REV
220 Lighting	0	1,367,809	REVREQ	PRIREVREQ	LIGHT-REV	LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL			
222 Unreconciled Wholesale	0	0	REVREQ			
223 Interdepartmental	0	19,026	REVREQ	PRIREVREQ	COMM-REV	COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ	PRIREVREQ	PRIREV-D	PRIREV-C
225 Miscellaneous Service Revenue	0	551,722	ONSITE			
226 Other Utility Revenues	0	28,542	ONSITE			
227 Transmission Service Sales	0	1,076,849	MWETRANS			
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS			
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS			
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS			
231 Transmission Service - RTO	0	904,533	REVREQ	PRIREVREQ	PRIREV-D	PRIREV-C
232 Rent From Utility Property	0	206,363	ONSITE			
233 Sub-Total Operating Revenues						
234 Gains/Losses from Disposal of Utility Plant		0	TPIS			
235 Allowance for Funds During Construction		0	TPIS			
236 Interest on Customer Deposits		0	ONSITE			
237 V NET INCOME						
238 Rate of Return						
FIT Subreport						
239 Income before Federal Income Tax						
240 Statutory Rate						
241 FIT computed at Statutory rate						
242 Adjustments to arrive at Current FIT						
243 Current FIT		0	0			
244 Provision for Deferred FIT		0	TPIS			
245 ITC Adjustment, net		0	TPIS			
246						
247 FIT- Book tax expense						
Working Capital Subreport						
248 Work Cap - Plant		1,322,277	MWE-TPIS	PRIPT	PRIPT-D	PRIPT-C
249 Work Cap - Labor		81,505	MWE-LABOR	PRILABOR	PRILABOR-D-NoRSL	PRILABOR-C
250 Work Cap - O&M		2,206,465	MWE-OPEXP	PRIO&M	PRIO&M-D-NoRSL	PRIO&M-C-NoRSL
251 Work Cap - Fuel		2,761,380	GENERATION			
252 Total Work Cap		6,371,627				
253 TOTAL WORKING CAPITAL						
Purchased Power Subreport						
DEMAND						
254 Schedule P (Demand)		9,969,966	PROD			
255 Schedule P Dispatch		328,633	PROD			
256 Schedule PPA (Demand)		41,817	PROD			
257 Schedule "A"		29,850	PROD			
258 Schedule H - "M" System		10,251,000	PROD			
259 Transmission		1,800,000	PROD			
260 Wheeling		124,967	PROD			
261 Allocation - Western Area Power Admin		162,000	PROD			
262 Capacity Purchase		5,049,000	PROD			
263 Block C Capacity Purchase		1,200,000	PROD			
264		0	PROD			
265 Total Demand		28,957,263				
Energy						
266 Schedule P (Demand)		5,944,653	PROD			
267 Schedule PPA (Energy)		47,276	PROD			
268 Market Energy		3,449,250	PROD			
269 WAPA		10,271,100	PROD			
270 Schedule J		210,240	PROD			
271 Schedule A		5,058,900	PROD			
272 Other		561,214	PROD			
273 Total Energy		25,542,633				
Transmission						
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS			
275 SEC Transmissions		507,508	EXTRANS			
276 SPP Network Trans. W System		0	EXTRANS			
277 Other		397,057	EXTRANS			
278 Total Transmission		1,259,671				
279 Total Purchased Power		55,759,567				

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE :
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Secondary Distribution		Customer Allocator
				Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,346,023	REVREQ	SECREVREQ	RES-REV	RES-REV
213 Small Commercial & Industrial	0	27,916,551	REVREQ	SECREVREQ	COMM-REV	COMM-REV
214 Large Commercial & Industrial	0	8,276,021	REVREQ	SECREVREQ	IND-REV	IND-REV
215 Oil Field	0	21,718,536	REVREQ	SECREVREQ	OIL-REV	OIL-REV
216 Special Contract	0	3,161,135	REVREQ	SECREVREQ	SPEC-REV	SPEC-REV
217 blank	0	0	REVREQ			
218 blank	0	0	REVREQ			
219 Irrigation Sales	0	5,877,376	REVREQ	SECREVREQ	IRR-REV	IRR-REV
220 Lighting	0	1,367,609	REVREQ	SECREVREQ	LIGHT-REV	LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL			
222 Unreconciled Wholesale	0	0	REVREQ			
223 Interdepartmental	0	19,026	REVREQ	SECREVREQ	COMM-REV	COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ	SECREVREQ	SECREV-D	SECREV-C
225 Miscellaneous Service Revenue	0	551,722	ONSITE			
226 Other Utility Revenues	0	28,542	ONSITE			
227 Transmission Service Sales	0	1,076,649	MWETRANS			
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS			
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS			
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS			
231 Transmission Service - RTO	0	904,533	REVREQ	SECREVREQ	SECREV-D	SECREV-C
232 Rent From Utility Property	0	206,363	ONSITE			
233 Sub-Total Operating Revenues						
234 Gains/Losses from Disp of Utility Plant		0	TPIS			
235 Allowance for Funds During Construction		0	TPIS			
236 Interest on Customer Deposits		0	ONSITE			
237 V. NET INCOME						
238 Rate of Return						
FIT Subreport						
239 Income before Federal Income Tax						
240 Statutory Rate						
241 FIT computed at Statutory rate						
242 Adjustments to arrive at Current FIT						
243 Current FIT		0	0			
244 Provision for Deferred FIT		0	TPIS			
245 ITC Adjustment, net		0	TPIS			
246						
247 FIT- Book tax expense						
Working Capital Subreport						
248 Work Cap - Plant		1,322,277	MWE-TPIS	SECP	SECP-D	SECP-C
249 Work Cap - Labor		81,505	MWE-LABOR			
250 Work Cap - O&M		2,206,465	MWE-OPEXP	SECO&M	SECO&M-D-NoRSL	SECO&M-C-NoRSL
251 Work Cap - Fuel		2,761,380	GENERATION			
252 Total Work Cap		6,371,627				
253 TOTAL WORKING CAPITAL						
Purchased Power Subreport						
DEMAND						
254 Schedule P (Demand)		9,969,996	PROD			
255 Schedule P Dispatch		328,633	PROD			
256 Schedule PPA (Demand)		41,817	PROD			
257 Schedule "A"		29,850	PROD			
258 Schedule H - "M" System		10,251,000	PROD			
259 Transmission		1,800,000	PROD			
260 Wheeling		124,967	PROD			
261 Allocation - Western Area Power Admin		162,000	PROD			
262 Capacity Purchase		5,049,000	PROD			
263 Block C Capacity Purchase		1,200,000	PROD			
264		0	PROD			
265 Total Demand		28,957,263				
Energy						
266 Schedule P (Demand)		5,044,653	PROD			
267 Schedule PPA (Energy)		47,276	PROD			
268 Market Energy		3,449,250	PROD			
269 WAPA		10,271,100	PROD			
270 Schedule J		210,240	PROD			
271 Schedule A		5,058,900	PROD			
272 Other		561,214	PROD			
273 Total Energy		25,542,633				
Transmission						
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS			
275 SEC Transmissions		507,508	EXTRANS			
276 SPP Network Trans. W System		0	EXTRANS			
277 Other		397,057	EXTRANS			
278 Total Transmission		1,259,671				
279 Total Purchased Power		55,759,567				

MIDWEST ENERGY, II
ELECTRIC DEPARTMENT
TEST YEAR ENDED JUNE
ALLOCATION FACTOR

Account Description	Account Code	Functional Allocator	Classification Allocator	Onsite		Customer Allocator
				Demand Allocator	Energy Allocator	
212 Residential Sales	0	26,346,023	REVREQ			RES-REV
213 Small Commercial & Industrial	0	27,916,551	REVREQ			COMM-REV
214 Large Commercial & Industrial	0	8,276,021	REVREQ			IND-REV
215 Oil Field	0	21,718,636	REVREQ			OIL-REV
216 Special Contract	0	3,161,135	REVREQ			SPEC-REV
217 blank	0	0	REVREQ			
218 blank	0	0	REVREQ			
219 Irrigation Sales	0	5,877,379	REVREQ			IRR-REV
220 Lighting	0	1,367,609	REVREQ			LIGHT-REV
221 Wholesale	0	0	REVREQ-RSL			
222 Unreconciled Wholesale	0	0	REVREQ			
223 Interdepartmental	0	19,028	REVREQ			COMM-REV
224 Forfeited Discount Revenue	0	137,072	REVREQ			RETAIL-REV
225 Miscellaneous Service Revenue	0	551,722	ONSITE			AVG-CUST
226 Other Utility Revenues	0	28,542	ONSITE			RESALE-REV
227 Transmission Service Sales	0	1,076,649	MWETRANS			
228 XMSN Service Loss Comp Demand	0	61,421	MWETRANS			
229 XMSN Service Loss Comp Energy	0	34,444	MWETRANS			
230 XMSN Service Ancillary Sales	0	-45,312	MWETRANS			
231 Transmission Service - RTO	0	904,533	REVREQ			ONSITEREV-C
232 Rent From Utility Property	0	206,363	ONSITE			ONSITEREV-C
233 Sub-Total Operating Revenues						
234 Gains/Losses from Disp. of Utility Plant		0	TPIS			
235 Allowance for Funds During Construction		0	TPIS			
236 Interest on Customer Deposits		0	ONSITE			
237 V. NET INCOME						
238 Rate of Return						
FIT Subreport						
239 Income before Federal Income Tax						
240 Statutory Rate						
241 FIT computed at Statutory rate						
242 Adjustments to arrive at Current FIT						
243 Current FIT		0	0			
244 Provision for Deferred FIT		0	TPIS			
245 ITC Adjustment, net		0	TPIS			
246						
247 FIT- Book tax expense						
Working Capital Subreport						
248 Work Cap - Plant		1,322,277	MWE-TPIS	ONSITEPT		ONSITEPT-C
249 Work Cap - Labor		81,505	MWE-LABOR			
250 Work Cap - O&M		2,206,465	MWE-OPEXP	ONSITEO&M		ONSITEO&M-C
251 Work Cap - Fuel		2,761,380	GENERATION			
252 Total Work Cap		6,371,627				
253 TOTAL WORKING CAPITAL						
Purchased Power Subreport						
DEMAND						
254 Schedule P (Demand)		9,969,996	PROD			
255 Schedule P Dispatch		328,633	PROD			
256 Schedule PPA (Demand)		41,817	PROD			
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258 Schedule H - "M" System		10,251,000	PROD			
259 Transmission		1,800,000	PROD			
260 Wheeling		124,967	PROD			
261 Allocation - Western Area Power Admin		162,000	PROD			
262 Capacity Purchase		5,049,000	PROD			
263 Block C Capacity Purchase		1,200,000	PROD			
264		0	PROD			
265 Total Demand		28,657,263				
Energy						
266 Schedule P (Demand)		5,944,853	PROD			
267 Schedule PPA (Energy)		47,276	PROD			
268 Market Energy		3,449,250	PROD			
269 WAPA		10,271,100	PROD			
270 Schedule J		210,240	PROD			
271 Schedule A		5,058,900	PROD			
272 Other		561,214	PROD			
273 Total Energy		25,542,633				
Transmission						
274 SPP Schedule 1 Fees - M System		355,105	EXTRANS			
275 SEC Transmissions		507,508	EXTRANS			
276 SPP Network Trans. W System		0	EXTRANS			
277 Other		397,057	EXTRANS			
278 Total Transmission		1,259,671				
279 Total Purchased Power		55,759,567				