3670

Classes A and B

PRIVATE UTILITY ANNUAL REPORT

OF

NAME MIDWEST NATURAL GAS, INC.

PRINCIPAL OFFICE WHITEHALL, WI 54773

FOR THE YEAR ENDED DECEMBER 31, 2002

ELECTRIC, WATER, OR GAS UTILITY

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P. O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Section 196.07, Wis. Stats. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Section 196.66, Wis. Stats. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

General Rules For Reporting

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.

2. The original copy filed with the Commission must be typed with a black ribbon on the original forms supplied by the Commision unless other forms have been preapproved.

3. Numeric items may contain digits (0-9), a decimal point, and a minus sign "-". Parentheses may also be used to indicate negative values.

4. The annual report should be complete in itself in all particulars. Reference to returns of former years or to other reports should not be made to take the place of required entries except as otherwise specifically authorized.

5. Where information called for herein is not given, state fully the reason for its omission. If the answer to any query is "none" or if any of the schedules are not applicable to the reporting utility, the word "none" should be filled in the space provided for answer or the words "not applicable" should be written across space on the schedules for amounts.

6. If more than one page is required to complete a schedule, type "1" after "Copy" on the top of the first page. Type consecutive numbers, beginning with "2", after "Copy" on the following identical pages.

7. Do not modify account titles. If it is necessary or desirable, insert additional statements for the purpose of further explanation of schedules. Each insert sheet should bear the title of the schedule to which it pertains.

8. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data were used.

9. Where part or all of the report is prepared by other than utility personnel, a disclosure should be included in the notes to the income statement or the balance sheet which describes the nature and extent of work performed.

10. The four digit ID number at the top of the page must by typed along with the year of the report and the copy number. Contact the Commission, if you don't know your ID number.

FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION		
01 Exact Legal Name of Respondent Midwest Natural Gas, Inc	02 Year of Report Dec 31, 2002	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code) 18484 Blair Street, P.O. Box 478, Whitehall, WI 54773		
05 Name of Contact Person James A. Senty	06 Title of Contact Person President	
07 Address of Contact Person (Street, City, State, Zip Code) 3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429		
08 Telephone of Contact Person, Including Area Code (608) 781-1010	09 This Report is (1) [X] An Original (2) [ ] A Resubmission	10 Date of Report (Mo, Da, Yr)

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including Decemeber 31 of the year of the report.

01 Name Richard A. Linton	02 Title Treasurer
03 Signature Richard A Linton	04 Date Signed (Mo, Day, Yr) 3/31/03

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willfully to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

James A. Senty, President 3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

Wisconsin July 28, 1964

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) day such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

None

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Midwest Natural Gas, Inc is a Class B privately owned Gas Utility, which provides natural gas in Wisconsin.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) [ ] Yes... Enter the date when such independent accountant was initially engaged: _____
(2) [X] No

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.
2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

Midwest Bottle Gas Co. owns 100% of the outstanding Common Stock of Midwest Natural Gas, Inc, which is, 125,414 Shares.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
None			

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is $50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.
3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President	James A. Senty	93,260
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
** James A. Senty Chairman & President	3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429
* Paul J. Senty Vice President & Assist. Secretary	3600 Hwy 157, P.O. Box 429, La Crosse, WI 54602-0429
Robert Gorham	211 Dion Street, Mora, MN 55051

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.
2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other imporant particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.
3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.
4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy	3. Give the date and place of such meeting:
12-20-02	Total: 125,414 By proxy: -0-	12-20-02 La Crosse, WI

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES Number of votes as of (date): Dec 31, 2002			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	OTHER (e)
4	TOTAL votes of all voting securities	125,414	125,414	N/A	N/A
5	TOTAL number of security holders	1	1	N/A	N/A
6	TOTAL votes of security holders listed below	125,414	125,414	N/A	N/A
7	Midwest Bottle Gas Co.	125,414	125,414		
8	3600 Hwy 157				
9	P.O. Box 429				
10	La Crosse, WI 54602-0429				
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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [x] An Original (2) [ ] A Resubmission		Dec 31, 2002

IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less . Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenue due to importa rate changes: State effective date and approximate amount of increas or decrease for each revenue classification. State the number of customers affected.
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. In August 2002, the Commission approved a territorial apreement between Northern States Power and Midwest Natural Gas, Inc, and grant authority for Midwest to serve a portion of the Town of Barre. Midwest also received the necessary authority from the Town of Barre.
2. None
3. None
4. None
5. In December 2001, the Commission granted Midwest a Certificate of Authority to construct, install and place in service natural gas system reinforcement facilities in the Towns of Kinnickinnic and Warren, St. Croix County. (See Docket 3670-CG-114) This construction was done and placed in service in 2002. This allowed Midwest another source of gas by being connected to Viking Gas through Wisconsin Gas Co. We are currently contracted for 750 of daily capacity on Viking Gas. In 2002, Midwest also received authority to serve a portion of the Town of Barre (See Docket 3670-CG-115). The construction was started in 2002 and a portion was placed in service in 2002. We anticipate addi approximately 70 customers in the first year, with annual revenues of approximately 50,000.00. We currently have added 2 customers.
6. None
7. None
8. None
9. None
10. None
11. Midwest Natural Gas, Inc. filed a rate case on February 25, 2000 was approved May, 2001. This approval had a Two-Step rate increase. Step 1 became effective May 7, 2001. Step 2 is to be effective January 1, 2002. Rate changes in this rate case effect all customers. Midwest aslo filed a rate case on November 8, 2002 which is currently in process. A hearing date of May 28, 2003 has been set.
12. None

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	$ 17,925,046	$ 19,908,593
3	Construction Work in Progress (107)	200-201	-	-
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		17,925,046	19,908,593
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	6,668,007	7,322,175
6	Net Utility Plant (Enter Total of line 4 less 5)	---	11,257,039	12,586,418
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	-	-
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120	202-203	-	-
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	---	-	-
10	Net Utility Plant (Enter Total of lines 6 and 9)	---	11,257,039	12,586,418
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored Underground - Noncurrent (117)	---	-	-
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221		
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221		
16	Investments in Associated Companies (123)	---	-	-
17	Investment in Subsidiary Companies (123.1)	---	-	-
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	---	-	-
19	Noncurrent Portion of Allowances	228	-	-
20	Other Investments (124)	F-18	750	750
21	Special Funds (125-128)	---	-	-
22	TOTAL Other Property and Investments (Total of lines 14 thru 17,19,21)		750	750
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	---	38,221	95,457
25	Special Deposits (132-134)	---		
26	Working Funds (135)	---	450	400
27	Temporary Cash Investments (136)	---	-	
28	Notes Receivable (141)		-	-
29	Customer Accounts Receivable (142)	F-19	243,624	1,031,218
30	Other Accounts Receivable (143)	F-19	3,271	3,271
31	(Less) Accum. Prov. for Uncollectible Acct.- Credit (144)	F-20	12,000	67,000
32	Notes Receivable from Associated Companies (145)	---	-	
33	Accounts Receivable from Associated Companies (146)	F-22	15,215	-
34	Fuel Stock (151)	---	8,339	7,972
35	Fuel Stock Expenses Undistributed (152)	---	-	-
36	Residuals (Elec) and Extracted Products	---	-	-
37	Plant Materials and Operating Supplies (154)	---	128,692	150,159
38	Merchandise (155)	---	6,314	5,604
39	Other Materials and Supplies (156)	---	-	-
40	Nuclear Materials Held for Sale (157)	---	-	-
41	Allowances (158.1 and 158.2)	228-228	-	-
42	(Less) Noncurrent Portion of Allowances	---	-	-
43	Stores Expenses Undistributed (163)	---		
44	Gas Stored Underground - Current (164.1 - 164.6 excl. 164.2)	220	377,726	340,324
45	Liquefied Natural Gas Stored and Held for Processing (164.2)	220		
46	Prepayments (165)	F-22	143,913	178,563
47	Advances for Gas (166-167)	---	-	-
48	Interest and Dividends Receivable (171)	---	-	
49	Rents Receivable (172)	---	-	-
50	Accrued Utility Revenues (173)	---	647,656	1,068,550
51	Miscellaneous Current and Accrued Assets (174)	F-22		
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		$ 1,601,421	$ 2,814,518

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)	F-25	$ 11,699	$ 9,278
55	Extraordinary Property Losses (182.1)	230	-	-
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230	-	-
57	Other Regulatory Assets (182.3)	232	-	-
58	Preliminary Survey and Investigation Charges (Electric) (183)	---	-	-
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	---		
60	Clearing Accounts (184)	---		
61	Temporary Facilities (185)	---	-	-
62	Miscellaneous Deferred Debits (186)	233		
63	Deferred Losses from Disposition of Utility Plant (187)	---		-
64	Research, Development and Demonstration Expenditures (188)	352-353	-	-
65	Unamortized Loss on Reacquired Debt (189)	---	-	-
66	Accumulated Deferred Income Taxes (190)	234		
67	Unrecovered Purchased Gas Costs (191)	---	-	-
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 66)		11,699	9,278
69	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		$ 12,870,909	$ 15,410,964

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	$ 627,070	$ 627,070
3	Preferred Stock Issued (204)	250-251	-	-
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	1,553,516	1,553,516
7	Other Paid-In Capital (208-211)	253	4,445	4,445
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	-	-
11	Retained Earnings (215, 215.1, 216)	118-119	4,119,248	4,846,273
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	---	6,304,279	7,031,304
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	2,540,493	2,127,513
17	(Less) Reacquired Bonds (222)	256-257	-	-
18	Advances from Associated Companies (223)	256-257	-	-
19	Other Long-Term Debt (224)	256-257		-
20	Unamortized Premium on Long-Term Debt (225)	---	-	-
21	(Less) Unamortized Discount on Long-Term Debt - Debit (226)	---	-	-
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	---	2,540,493	2,127,513
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	---	-	-
25	Accumulated Provision for Property Insurance (228.1)	---	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	---		
27	Accumulated Provision for Pensions and Benefits (228.3)	---		
28	Accumulated Miscellaneous Operating Provisions (228.4)	---	-	-
29	Accumulated Provision for Rate Refunds (229)	---	-	-
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		-	-
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	F-33	-	
33	Accounts Payable (232)	---	1,044,986	1,464,783
34	Notes Payable to Associated Companies (233)	F-34	1,608,000	3,003,000
35	Accounts Payable to Associated Companies (234)	F-34	74,142	57,344
36	Customer Deposits (235)	---	44,744	55,154
37	Taxes Accrued (236)	---	(659)	37,831
38	Interest Accrued (237)	F-34	58,385	50,181
39	Dividends Declared (238)	---	-	-
40	Matured Long-Term Debt (239)	---	-	-
41	Matured Interest (240)	---	-	-
42	Tax Collections Payable (241)	---	13,241	27,844
43	Miscellaneous Current and Accrued Liabilities (242)	F-34	338	95
44	Obligations Under Capital Leases-Current (243)		-	-
45	TOTAL Current and Accrued Liabilities(Enter Total of lines 32 thru 44)		$ 2,843,177	$ 4,696,232

May not cross-check due to rounding.

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Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)			
48	Accumulated Deferred Investment Tax Credits (255)	266-267	6,950	5,318
49	Deferred Gains from Disposition of Utility Plant (256)		-	-
50	Other Deferred Credits (253)	269	172,010	262,597
51	Other Regulatory Liabilities (254)	---	-	-
52	Unamortized Gain on Reacquired Debt (257)	---	-	
53	Accumulated Deferred Income Taxes (281-283)	272-277	1,004,000	1,288,000
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		1,182,960	1,555,915
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)		$ 12,870,909	$ 15,410,964

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m,o in a similar manner to a utility department. Spread the amount(s) ov lines 01 thru 20 as appropriate. Include these amounts in columns © and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
6. Give concise explanations concerning significant amounts of

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	G-4	$ 11,972,178	$ 13,353,202
3	Operating Expenses			
4	Operation Expenses (401)		9,430,126	11,436,352
5	Maintenance Expenses (402)		164,746	113,289
6	Depreciation Expense (403)		664,423	616,620
7	Amortization & Depletion of Utility Plant (404-405)		-	-
8	Amortization of Utility Plant Acquisition Adj. (406)		-	-
9	Amortization of Property Losses, Unrecovered Plant		-	-
	and Regulatory Study Costs (407)		-	-
10	Amortization of Conversion Expenses (407)		-	-
11	Regulatory Debits (407.3)		-	-
12	(Less) Regulatory Credits (407.4)		-	-
13	Taxes Other Than Income Taxes (408.1)		195,176	180,457
14	Income Taxes - Federal (409.1)		222,733	158,533
15	- Other (409.1)		-	-
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	282,200	84,900
17	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234, 272-277	-	-
18	Investment Tax Credit Adjustment - Net (411.4)	266	(1,633)	(1,633)
19	(Less) Gains from Disposition of Utility Plant (411.6)		-	-
20	Losses from Disposition of Utility Plant (411.7)		-	-
21	(Less) Gains from Disp. of Allowances (411.8)		-	-
22	Losses from Disposition of Allowances (411.9)		-	-
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		10,957,771	12,588,518
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		$ 1,014,407	$ 764,684

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

STATEMENT OF INCOME FOR THE YEAR (Continued)

any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	No.
						1
		$ 11,972,178	$ 13,353,202			2
						3
		9,430,126	11,436,352			4
		164,746	113,289			5
		664,423	616,620			6
						7
		-	-			8
		-	-			9
		-	-			
		-	-			10
		-	-			11
		-	-			12
		195,176	180,457			13
		222,733	158,533			14
						15
		282,200	84,900			16
		-				17
		(1,633)	(1,633)			18
						19
						20
						21
						22
-	-	10,957,771	12,588,518	-	-	23
$ -	#	$ 1,014,407	$ 764,684	$ -	$ -	24

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL Current Year (c)	TOTAL Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	---	$ 1,014,407	$ 764,684
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		26,924	8,848
30	(Less) Costs and Exp.of Merchandising, Job. & Contract Work (416)		(11,287)	(8,304)
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)	F-43	568	363
36	Allowance for Other Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)		-	
38	Gain on Disposition of Property (421.1)		-	300
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		16,205	1,207
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		3,973	
42	Miscellaneous Amortization (425)			
43	Miscellaneous Income Deductions (426.1-426.5)		2,281	579
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		6,254	579
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)			
47	Income Taxes - Federal (409.2)		1,400	100
48	Income Taxes - Other (409.2)			
49	Provision for Deferred Income Taxes (410.2)	234, 272-277	1,800	100
50	(Less) Provision for Deferred Income Taxes - Credit (411.2)	234, 272-277	-	
51	Investment Tax Credit Adjustment - Net (411.5)	266		
52	(Less) Investment Tax Credits (420)			
53	TOTAL Taxes on Other Income and Deduct (Total of 46 thru 52)		3,200	200
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		6,751	428
55	Interest Charges			
56	Interest on Long-Term Debt (427)	257	237,168	271,486
57	Amortization of Debt Discount and Expense (428)		2,420	2,420
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amortization of Premium on Debt - Credit (429)			
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)			
61	Interest on Debt to Associated Companies (430)		53,211	89,148
62	Other Interest Expense (431)		1,334	3,064
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr.(432)		-	-
64	Net Interest Charges (Enter Total of lines 56 thru 63)		294,133	366,118
65	Income Before Extraordinary Items (Total of lines 25, 54, and 63)		727,025	398,994
66	Extraordinary Items			
67	Extraordinary Income (434)		-	-
68	(Less) Extraordinary Deductions (435)		-	-
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		-	-
70	Income Taxes - Federal and Other (409.3)	262-263	-	-
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		-	-
72	Net Income (Enter Total of lines 65 and 71)		$ 727,025	$ 398,994

May not cross check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidairy earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation or retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in Account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected	Current Year (c)	Previous Year (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance - Beginning of Year		$ 4,119,248	$ 3,720,254
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)		-	-
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Account 439) (Total of lines 4 thru 8)		-	-
10	Debit: Re-organization of Fieldtech			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		-	-
16	Balance Transferred from Income (Account 433)		727,025	398,994
17	Appropriations of Retained Earnings (Account 436)			
18	ADDITION TO AMORTIZATION RESERVE - FEDERAL IN			
19	ACCORDANCE WITH FEDERAL ENERGY REGULATORY	215.1		
20	COMMISSION ORDER NO. 387			
21				
22	TOTAL Appropriations of Retained Earnings (Account 436)(Total of lines 18-21)		-	-
23	Dividends Declared - Preferred Stock (Account 437)			
24		238		
25		238		
26		238		
27		238		
28		238		
29	TOTAL Dividends Declared-Preferred Stock (Account 437)(Total of Lines 24-28)		-	-
30	Dividends Declared - Common Stock (Account 438)			
31		238		
32				
33				
34				
36	TOTAL Dividends Declared - Common Stock (Account 438)(Total of lines 31-35)		-	-
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary E	216.1		
38	Balance - End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		$ 4,846,273	$ 4,119,248

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Current Year (b)	Previous Year (c)
	APPROPRIATED RETAINED EARNINGS (Account 215) State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.		
39	ACCUMULATED OTHER COMPREHENSIVE INCOME		
40			
41			
42			
43			
44			
45	TOTAL Appropriated Retained Earnings (Account 215)	-	-
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.		
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)		
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	-	-
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	$ 4,846,273	$ 4,119,248
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
49	Balance - Beginning of Year (Debit or Credit)		
50	Equity in Earnings for Year (Credit) (Account 418.1)		
51	(Less) Dividends Received (Debit)		
52	Other Changes (Explain)		
53	Balance - End of Year	0	0

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2002

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 117)	$ 727,025	$ 398,994
3	Noncash Charges (Credits) to Income:		
4	Depreciation	664,423	616,620
5	Amortization of (Specify): Debt Expense	2,421	2,420
6	Gain on Sale of Assets and Provision for Bad Debts	55,000	(38,000)
7	Depreciation Charged to Accounts Other Than Account 403		
8	Deferred Income Taxes (Net)	284,000	85,000
9	Investment Tax Credit Adjustment (Net)	(1,632)	(1,633)
10	Net (Increase) Decrease in Receivables	(1,193,273)	2,280,469
11	Net (Increase) Decrease in Inventory	17,012	172,714
12	Net (Increase) Decrease in Prepayments	(34,650)	(51,215)
13	Net Increase (Decrease) in Payables and Accrued Expenses	548,642	(2,381,060)
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction - Equity		
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other: Deferred System Development Costs		
19	Other Changes in Working Capital Other than Cash		
20			
21	Other Non-current Assets and Liabilities		
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	1,068,968	1,084,309
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(2,024,745)	(1,066,929)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction - Equity		
31	Other: Contributions in aid of construction		
32	Capitalize depreciation on pwer operated equipment	30,943	15,934
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(1,993,802)	(1,050,995)
35			
36	Acquisition of Other Noncurrent Assets (d)	-	-
37	Proceeds from Disposal of Noncurrent Assets (d) Fixed assets		
38	Investments	-	
39	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
40	Contributions and Advances from Assoc. and Subsidiary Companies	-	-
41	Disposition of Investments in (and Advances to)	-	-
42	Associated and Subsidiary Companies	-	-
43			
44	Purchase of Investment Securities (a)	-	-
45	Proceeds from Sales of Investment Securities (a)	-	-

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

STATEMENT OF CASH FLOWS (Continued)

4 Investing Activities
Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:
(a) Net proceeds or payments.
(b) Bonds, debentures and other long term debt.
(c) Include commercial paper.
(d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Current Year Amounts (b)	Previous Year Amounts (c)
46	Loans Made or Purchased	$ -	$ -
47	Collections on Loans	-	-
48			
49	Net (Increase) Decrease in Receivables	-	-
50	Net (Increase) Decrease in Inventory	-	-
51	Net Increase (Decrease) in	-	-
52	Allowances Held for Speculation	-	-
53	Net Increase (Decrease) in Payables and Accrued Expenses-Construction	-	-
54	Other:	-	-
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of lines 34 thru 55)	(1,993,802)	(1,050,995)
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	-	
62	Preferred Stock	-	-
63	Common Stock	-	-
64	Other: Equity Infusion	-	-
65			
66	Net Increase in Short-Term Debt (c)		
67	Other: Increase in Notes Payable to Associated Companies	1,395,000	331,000
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	1,395,000	331,000
71			
72	Payment for Retirement of:		
73	Long-Term Debt (b)	(412,980)	(374,140)
74	Preferred Stock	-	-
75	Common Stock	-	-
76	Other:	-	-
77			
78	Net Decrease in Short-Term Debt (c)		
79	Decrese in Notes Payable to Associated Companies	-	-
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	982,020	(43,140)
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22, 57, and 83)	57,186	(9,826)
87			
88	Cash and Cash Equivalents at Beginning of Year	38,671	48,497
89			
90	Cash and Cash Equivalents at End of Year	$ 95,857	$ 38,671

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Property and Depreciation: Utility plant is recorded at cost. Maintenance and repair costs are charged to expense as incurred. Depreciation is provided on the straight-line method over the estimated useful lives of the assets, at rates prescribed by the PSCW.

The Company records customer contributions for plant construction as a current year reduction in utility plant additions.

(b) Revenue Recognition: In accordance with the rules the Company has filed with the PSCW, the Company accrues the amount of unbilled revenues related to gas service rendered to year-end, along with the corresponding purchased gas expense and related income tax effects.

The Company's filed rules permit the Company to pass on to its customers, subject to PSCW review, changes in purchased gas costs from its pipeline supplier. Other cost increases cannot be passed on to customers.

© Inventories: Merchandise, materials, supplies and fuel inventories are stated at the lower of cost (first-in, first-out method) or market.

(d) Other Assets: Investments are recorded at cost.

(e) Income Taxes and Investment Tax Credits: In accordance with approval received from the PSCW, the Company has applied for and received permission to change its year end for Federal and Wisconsin Income tax reporting to January 31, in order to file a consolidated Federal Income tax return with the other members of its consolidated group. The Company continues to report the PSCW on a December 31 year end. The Income tax provision reported in this annual report is based upon the tax that would be paid if the Company filed a separate Federal Income tax return. No significant differences exist between the provision and the amount the Company will pay as its share of the tax on the consolidated Federal return.

For financial reporting purposes, the Company defers investment tax credits and amortizes the tax benefits recognized over the estimated useful lives of the related assest.

The Company provides for deferred income taxes in recognition of all significant temporary differences for items reported for tax porposes in periods different than for financial statements purposes. These primarily result from differences in depreciation methods.

(f) Revenue and Rate Matters: The Company accrues refunds for excess revenues collected due to reductions in previously approved purchased gas adjustments and for cash refunds received by the Company from its supplier. Such refunds are refunded to customers in cash or by crediting their bills.

(g) Employee Benefits: The Company participates in a 401(k) profit sharing plan of a controlled group of corporations covering substantially all employees.

(h) Self Insurance: The Company's group health insurance coverage includes Company self-insurance participation. The Company has accrued a liability for those claims which have been made subsequent to year-end which pertain to the reporting periods. However, no provision is made in the financial statements for Company participation in costs not yet claimed or indentified.

2. SUMMARY OF TRANSACTION OF AFFILIATED INTEREST:

(a) In 2002, Midwest Natural Gas, Inc. did not rent from John L. Senty.

(b) In 2002, Midwest Natural Gas, Inc. paid a total of $739681.00 to Midwest Bottle Gas Co. for materials, supplies, services, etc. The Company also received a total of $0.00 from Midwest Bottle Gas Co., for materials, supplies, services, ect.

See the attached listing by account number of dollar amounts of labor costs and other costs.

(c) In 2002, Midwest Natural Gas, Inc. paid a total of $3,600.00 to James A. Senty for rental of a building used for storage of materials and equipment.

MIDWEST NATURAL GAS, INC.
Affiliated Interest with Midwest Bottle Gas Co.
2002

For Billings From MBG

Description	Account #	Labor Costs	Other Costs
Construction Work in Progress	107	0	0
Merchandise Inventory	155	0	0
Prepaid Insurance	165	0	64,294
Meters	381	0	0
House Regulators	383	0	0
Structures and Improvements	390	0	0
Office Furniture & Equipment	391	0	0
Cost of Mdse, Jobbing & Contract Work	416	0	0
Purchased Gas Expense	807	0	0
Distribution Load Dispatching	871	0	0
Mains & Services Expense	874	0	0
Meter & House Regulator Expense	878	0	0
Customer Installation Expense	879	0	0
Maintenance of Mains	887	0	0
Maintenance of TBS	891	0	0
Maintenance of Services	892	0	0
Service Trucks - Motor Fuel & Repairs	896 **	0	0
Meter Reading Expense	902	0	0
Customer Records & Collections	903	0	1,266
Customer Assistance Expense	910	0	0
Promotional Advertising Expense	917	0	0
Office Supplies and Services	921	13,976	2,375
Outside Services Employed	923	0	2,750
Injuries & Damages	925	0	553
Employee Pensions & Benefits	926	0	46,426
Rents	931	0	31,840
P/R Net		0	505,025
P/R 401(k) Employee		0	12,795
Interest on Debt to Assoc. Co.	430	0	58,381
TOTAL		13,976	725,705

For Billings To MBG

Revenues from Mdse., Jobbing & Contract Work	415	0	0
TOTAL		0	0

**Account 896 is reclassified to other expense accounts based on each serviceman's time allocated to those accounts.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	$ 19,908,593	
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified		
7	Experimental Plant Unclassified		
8	TOTAL (Enter Total of lines 3 thru 7)	19,908,593	
9	Leased to Others		
10	Held for Future Use		
11	Construction Work in Progress		
12	Acquisition Adjustments		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	19,908,593	
14	Accum. Prov. for Depr., Amort., & Depl. (incl. ret. WIP)	7,322,175	
15	Net Utility Plant (Enter Total of line 13 less 14)	12,586,418	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	7,322,175	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	7,322,175	
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-	
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	-	
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	$ 7,322,175	

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X An Original (2) [ ] A Resubmission		Dec 31, 2002

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Gas (d)	Other (Specify) Water (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
$ 19,908,593					1
					2
					3
					4
					5
					6
					7
19,908,593	-				8
					9
					10
					11
					12
19,908,593	-				13
7,322,175					14
12,586,418	-				15
7,322,175					16
					17
					18
					19
					20
					21
7,322,175	-				22
					23
					24
					25
-					26
					27
					28
					29
-					30
					31
					32
$ 7,322,175	$ -				33

Next Page is 213

Name of Respondent	This report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accummulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassied retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals.

Account (a)	Balance at Beginning of Year (b)	Additions (c)
1. Intangible Plant		
301 Organization	$ -	$ -
302 Franchises and Consents	50,599.00	89,762.00
303 Miscellaneous Intangible Plant	-	-
TOTAL Intangible Plant	$ 50,599.00	$ 89,762.00
2. Manufactured Gas Production Plant		
304 Land and Land Rights	$ 2,807.00	$ -
305 Structures and Improvements	15,979.00	-
306 Boiler Plant Equipment	-	-
307 Other Power Equipment	-	-
308 Coke Ovens	-	-
309 Producer Gas Equipment	-	-
310 Water Gas Generating Equipment	-	-
311 Liquefied Petroleum Gas Equipment	59,620.00	-
312 Oil Gas Generating Equipment	-	-
313 Generating Equipment - Other Processes	-	-
314 Coal, Coke and Ash Handling Equipment	-	-
315 Catalytic Cracking Equipment	-	-
316 Other Reforming Equipment	-	-
317 Purification Equipment	-	-
318 Residual Refining Equipment	-	-
319 Gas Mixing Equipment	17,246.00	-
320 Other Equipment	-	-
TOTAL Manufactured Gas Production Plant	$ 95,652.00	$ -
Other Storage Plant		
360 Land and Land Rights	$ -	$ -
361 Structures and Improvements	-	-
362 Gas Holders	-	-
363 Purification Equipment	-	-
363.1 Liquefaction Equipment	-	-
363.2 Vaporizing Equipment	-	-
363.3 Compressor Equipment	-	-
363.4 Meas. and Reg. Equipment	-	-
363.5 Other Equipment	-	-
TOTAL Other Storage Plant	$ -	$ -

Name of Respondent	This report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
$ -	$ -	$ -	$ -	301	26
-	-	-	140,361.00	302	27
-	-	-	-	303	28
$ -	$ -	$ -	$ 140,361.00		29
$ -	$ -	$ -	$ 2,807.00	304	31
-	-	-	15,979.00	305	32
-	-	-	-	306	33
-	-	-	-	307	34
-	-	-	-	308	35
-	-	-	-	309	36
-	-	-	-	310	37
-	-	-	59,620.00	311	38
-	-	-	-	312	39
-	-	-	-	313	40
-	-	-	-	314	41
-	-	-	-	315	42
-	-	-	-	316	43
-	-	-	-	317	44
-	-	-	-	318	45
-	-	-	17,246.00	319	46
-	-	-	-	320	47
$ -	$ -	$ -	$ 95,652.00		48
$ -	$ -	$ -	$ -	360	50
-	-	-	-	361	51
-	-	-	-	362	52
-	-	-	-	363	53
-	-	-	-	363	54
-	-	-	-	363	55
-	-	-	-	363	56
-	-	-	-	363	57
-	-	-	-	364	58
$ -	$ -	$ -	$ -		59

Name of Respondent	This report is:	Date of Report	Year of Report	
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002	1 2 3

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Account (a)	Balance at Beginning of Year (b)	Additions (c)	
4. Transmission Plant			11
365.1 Land and Land Rights	$ -	$ -	12
365.2 Rights-of-Way	-	-	13
366 Structures and Improvements	-	-	14
367 Mains	-	-	15
368 Compressor Station Equipment	-	-	16
369 Measuring and Reg. Sta. Equipment	-	-	17
370 Communication Equipment	-	-	18
371 Other Equipment	-	-	19
TOTAL Transmission Plant	$ -	$ -	20
5. Distribution Plant			21
374 Land and Land Rights	$ 39,325	$ 141	22
375 Structures and Improvements	$ -	$ -	23
376 Mains	$ 10,248,421	$ 1,269,410	24
377 Compressor Station Equipment	$ -	$ -	25
378 Meas. and Reg. Sta. Equip.-General	$ -	$ -	26
379 Meas. and Reg. Sta. Equip.-City Gate	$ 415,305	$ 26,243	27
380 Services	$ 4,478,273	$ 439,780	28
381 Meters	$ 1,390,746	$ 91,041	29
382 Meter Installations	$ -	$ -	30
383 House Regulators	$ 350,574	$ 17,318	31
384 House Reg. Installations	$ -	$ -	32
385 Industrial Meas. and Reg. Sta. Equipment	$ -	$ -	33
386 Other Prop. on Customers' Premises	$ -	$ -	34
387 Other Equipment	$ -	$ -	35
TOTAL Distribution Plant	$ 16,922,644	$ 1,843,933	36
6. General Plant			37
389 Land and Land Rights	$ 3,500	$ -	38
390 Structures and Improvements	$ 46,844	$ 2,312	39
391 Office Furniture and Equipment	$ 96,255	$ 3,745	40
392 Transportation Equipment	$ 413,494	$ 71,676	41
393 Stores Equipment	$ -	$ -	42
394 Tools, Shop, and Garage Equipment	$ 122,339	$ 17,690	43
395 Laboratory Equipment	$ 5,948	$ -	44
396 Power Operated Equipment	$ 137,815	$ -	45
397 Communication Equipment	$ 29,956	$ -	46
398 Miscellaneous Equipment	$ -	$ -	47
Subtotal	856,151	95,423	48
399 Other Tangible Property	-	-	49
TOTAL General Plant	$ 856,151	$ 95,423	50
TOTAL (Accounts 101 and 106)	$ 17,068,895	$ 1,933,695	51
Gas Plant Purchased (See Instr. 8)	-	-	52
(Less) Gas Plant Sold (See Instr. 8)	-	-	53
Experimental Gas Plant Unclassified	-	-	54
TOTAL Gas Plant in Service	$ 17,925,046	$ 2,029,118	55

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60

Name of Respondent	This report is:	Date of Report	Year of Report	
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002	

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		
$ -	$ -	$ -	$ -	365	12
-	-	-	-	365	13
-	-	-	-	366	14
-	-	-	-	367	15
-	-	-	-	368	16
-	-	-	-	369	17
-	-	-	-	370	18
-	-	-	-	371	19
$ -	$ -	$ -	$ -		20
$ -	$ -	$ -	$ 39,466	374	22
$ -	$ -	$ -	$ -	375	23
$ 4,389	$ -	$ -	$ 11,513,442	376	24
$ -	$ -	$ -	$ -	377	25
$ -	$ -	$ -	$ -	378	26
$ -	$ -	$ -	$ 441,548	379	27
$ 3,173	$ -	$ -	$ 4,914,880	380	28
$ -	$ -	$ -	$ 1,481,787	381	29
$ -	$ -	$ -	$ -	382	30
$ -	$ -	$ -	$ 367,892	383	31
$ -	$ -	$ -	$ -	384	32
$ -	$ -	$ -	$ -	385	33
$ -	$ -	$ -	$ -	386	34
$ -	$ -	$ -	$ -	387	35
$ 7,562	$ -	$ -	$ 18,759,015		36
$ -	$ -	$ -	$ 3,500	389	38
$ -	$ -	$ -	$ 49,157	390	39
$ -	$ -	$ -	$ 100,000	391	40
$ 38,008	$ -	$ -	$ 447,161	392	41
$ -	$ -	$ -	$ -	393	42
$ -	$ -	$ -	$ 140,029	394	43
$ -	$ -	$ -	$ 5,948	395	44
$ -	$ -	$ -	$ 137,815	396	45
$ -	$ -	$ -	$ 29,956	397	46
$ -	$ -	$ -	$ -	398	47
38,008	-	-	913,566		48
-	-	-	-	399	49
$ 38,008	$ -	$ -	$ 913,566		50
$ 7,562	$ -	$ -	$ 18,995,028		51
-	-	-	-		52
-	-	-	-		53
-	-	-	-		54
$ 45,570	$ -	$ -	$ 19,908,594		55

May not cross-check due to rounding

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

GAS PLANT LEASED TO OTHERS (Account 104)

1. Report below the information called for concerning gas plant leased to others.
2. In column (c) give the date of Commission authorization of the lease of gas plant to others.

Line No.	Name of Lessee Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Author-ization (c)	Expiration Date of Lease (d)	Balance at End of Year
1					
2	N/A				
3					
4					
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43					
44					
45					
46					
47	Total			0	

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

GAS PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of $250,000 or more. Group other items of property held for future use.
2. For property having an original cost of $250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2				
3	N/A			
4				
5				
6				
7				
8				
9				
10				
11				
12				
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14				
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44				
45				
46	Total			0

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)

1. Report separately each property held for future use at end of the year having an original cost of $250,000 or more. Group other items of property held for future use.
2. For property having an original cost of $250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
2				
3	N/A			
4				
5				
6				
7				
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9				
10				
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45				
46	Total			0

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

CONSTRUCTION WORK IN PROGRESS - GAS (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts.)
3. Minor projects (less than $500,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1			$ -
2	N/A		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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41			
42			
43			
44			
45			
46	TOTAL	$ -	$ -

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

CONSTRUCTION OVERHEADS - GAS

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 212 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.
4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost Of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)
1			
2	N/A		
3			
4			
5			
6			
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9			
10			
11			
12			
13			
14			
15			
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31			
32			
33			
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36			
37			
38			
39			
40			
41			
42			
43			
44	TOTAL	$ -	$ -

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intende to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U.S. of A.
3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

N/A

1. Components of Formula (Derived from actual book balances and actual cost rates):

2. Gross Rate for Borrowed Funds

3. Rate for Other Funds

4. Weighted Average Rate Actually Used For the Year:
   a. Rate for Borrowed Funds -
   b. Rate for Other Funds -

May not cross-check due to rounding.
Next Page is 220

GAS STORED (ACCOUNTS 117, 164.1, 164.2, and 164.3)

1. If during the year, adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the MCF and dollar amount of adjustment, and account charged or credited.
2. Give in a footnote, a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
4. If the company has provided accumulated provision for stored gas, which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during the year.
5. Report pressure base of gas volumes as 14.73 psia at 60 Degrees F. (See Note 1)

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year	.	$377,726	.	.	$377,726
2	Gas Delivered to Storage (contra Account)	.	518,753	.	.	749,146
3	Gas Withdrawn from Storage (contra Account)	.	556,155	.	.	922,392
4	Other Debits or Credits (Net)	.	.	.	.	.
5	Balance at End of Year	.	340,324	.	.	340,324
6	Therms	.	911,680	.	.	911,680
7	Amount Per Therm	.	0.3733	.	.	0.3733
8	State basis of segragation of inventory between current and noncurrent portions:					

Subaccounts to Account 164.1 are shown on Page 220 Supplemental in this annual report.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether leasee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and distinct from those allowed to be grouped under instruction No.5.
5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.
6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as Nonutility Property.

Line No.	Description and Location (a)	Balance at Beg. of Year (b)	Purch., Sales, Transfers, etc. (c)	Balance at End of Year (d)
1				
2	N/A			-
3				-
4				-
5				-
6				-
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	Total	$ -	$ -	$ -

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	
2	Accruals for Year, Charged to	N/A
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7,12, and 14)	$ -

May not cross-check due to rounding.
Next Page is 230

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL	0	0		0	0

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23						
24						
25						
26						
27						
28						
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45						
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48						
49	TOTAL	0	0		0	0

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than $100,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance at End of Year (f)
1	(186-1) Deferred Income Taxes	$ -				$ -
2						
3						-
4						
5						
6						
7						
8						-
9						
10						-
11						
12						
13						-
14						
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16						-
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43						
44						
45						
46						-
47	Misc. Work in Progress					-
48	DEFERRED REGULATORY COMMISSION EXPENSES (See Pages 350-351)					
49	TOTAL	$ -	$ -		$ -	$ -

May not cross check due to rounding

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)	$ -	$ -	$ -
9	Gas	NONE		
10				
11				
12				
13				
14				
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)	-	-	-
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	$ -	$ -	$ -

NOTES

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)

3. If more space is needed, use separate pages as required.
4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
						-	1
						-	2
						-	3
						-	4
						-	5
						-	6
						-	7
$ -	$ -					$ -	8
					-	-	9
						-	10
						-	11
						-	12
						-	13
						-	14
						-	15
-	-		-		-	-	16
						0	17
$ -	$ -		$ -		$ -	$ -	18

NOTES (Continued)

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

CAPITAL STOCK (Accounts 201 and 204)

1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	Common stock	170,000	$ 5.00	N/A
2				
3				
4				
5				
6				
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May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

CAPITAL STOCK (Accounts 201 and 204) (Continued)

3. Give particulars(details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding reduction for amounts held by respondent.)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
125,414	$ 627,070	None	None	None	None	1
		-	$ -		$ -	2
						3
						4
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May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 207, 212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	Premium on Capital Stock, Common Stock	125,414	$ 1,553,516
2			
3			
4			
5			
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46	TOTAL	125,414	$ 1,553,516

May not cross-check due to rounding.

Name of Respondent	This Report is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec 31, 2002

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid- in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.

(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.

(d) Miscellaneous Paid-In-Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Reduction in Par Value of Capital Stock - Common Stock	$ 4,445
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40	TOTAL	$ 4,445

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		0
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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20		
21	TOTAL	0

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	None	
2		0
3		
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21	TOTAL	0

May not cross check due to rounding

Next Page is 256

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.

Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nomimal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)
1	$5,000,000 First Mortgage Bonds, 10.0%	December 1, 1991	November 1, 2006	$ 2,127,513
2	Series A due November 1, 2006			
3				
4				
5				
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37				
38	TOTAL			$ 2,127,513

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)

5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnoote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt To Associated Companies.
9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

INTEREST FOR YEAR		HELD BY RESPONDENT		Redemption Price Per $100 at End of Year	Line No.
Rate (in %) (e)	Amount (f)	Reacquired Bonds (Acct. 222) (g)	Sinking and Other Funds (h)	(i)	
10.00%	$ 237,168	N/A	N/A	N/A	1
					2
					3
					4
					5
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	$ 237,168	$ -	$ -		38

May not cross-check due to rounding.
Next Page is 261

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, inter-company amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	$ 727,025
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	664,423
11	Federal Income Tax	141,600
12	Bad Debt Expense Net	126,943
13	Deferred Federal and Wisconsin Income Taxes	284,000
14	Income Recorded on Books Not Included in Return	-
15	Investment Tax Credit Adjustment	(1,633)
16	Deferred Federal and Wisconsin Income Taxes	
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	1,454,068
21	Bad Debt Write-off	71,943
22		
23		
24		
25		
26		
27	Federal Tax Net Income	$ 416,347
28	Show Computation of Tax:	
29		
30	416,347 X 34% = 141,600 Rounded	
31	Deferred Tax = 284,000	
32		
33		
34		
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May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec. 31, 1999

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES (Continued)

Deductions Recorded on Books Not Deducted For Return:	
Federal Income Tax Accrual	
State Income Tax Accrual	
Gross removal costs	
Club Dues	
50% Meal Disallowance	
Refinanced Debt Expense	
Long-term disability	
Lobbying Expenses	
Contributions in Aid of Construction	
Income inclusion for listed property	
PSC Remainder assessment (Prepayment Increment)	
Deferred Directors' Retirement & Fees	
Allowance for Funds Used During Construction	
Bad debt expense	
Computer Software Development Costs	
Total Deductions Recorded On Books Not Deducted For Return	$ -

Deductions On Return Not Charged Against Book Income:	
Increase in Injuries and Damages Reserves	
Storage Inventory	
Deferred Compensation	
Keyman Life Insurance in Excess of Cash Surrender Value	
State Income Tax Deduction	
Futures contracts	
Gain On Disqualifying Option Dispositions	
Pension Income	
Customer Advances	
Conservation	
Postretirement Benefit Accrual (Net of Paid)	
Restricted Stock Expense	
Asbestas removal	
Restricted Stock Dividends	
Accrued ESOP Compensation & Interest	
Sales promotion	
Environmental Expenses	
Severence liability	
Total Deductions On Return Not Charged Against Book Income	$ -

May not cross-check due to rounding.

Next Page is 266

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year Account No. (c)	Deferred for Year Amount (d)	Allocations to Current Year's Income Account No. (e)	Allocations to Current Year's Income Amount (f)	Adjustments (g)
1	Gas Utility						
2	3%						
3	4%						
4	7%						
5	10%	$ 6,950		$ -	411.4	$ 1,633	
6							
7							
8	TOTAL	6,950	255.1	-	411.4	1,633	-
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	NON-UTILITY						
12		-		-		-	-
13							
14	TOTAL (ACCT. 255)	$ 6,950		$ -		$ 1,633	$ -
15							
16							
17							
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May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2002

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
			1
			2
			3
			4
$ 5,317	25 years		5
			6
			7
5,317			8
			9
			10
-			12
$ 5,317			14
			16
			17
			18
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May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show period of amortization in column (a).
3. Minor items (less than $100,000) may be grouped by classes.
4. For any undelivered gas obligations to customer under take-or-pay clauses of sales agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in account 253 but not related to take-or-pay.

Line No.	Description of Other Deferred Credit (a)	Balance at Beginning of Year (b)	DEBITS Contra Account (c)	DEBITS Amount (e)	Credits	Balance at End of Year (f)
1	Customer Refunds-Annual True Up	$ (133,715)	495	$ -	$ 90,587	$ (43,128)
2	Refund - Norther Natural Gas	85,086				85,086
3	Refund - Norther Natural Gas	60,912				60,912
4	Refund - Norther Natural Gas	7,458				7,458
5	Refund - Norther Natural Gas	2,685				2,685
6	Refund - Norther Natural Gas	552			-	552
7	Refund - Norther Natural Gas	129,166			-	129,166
8	Refund - Norther Natural Gas	19,866				19,866
9						-
10						
11						
12						-
13						
14						-
15						
16						-
17						
18						-
19						
20						-
21						
22						-
23						
24						-
25						
26						-
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	$ 172,010		$ -	$ 90,587	$ 262,597

May not cross check due to rounding

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	$ -	$ -	$ -
9	Gas	NONE		
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	-	-	-
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of lines 8, 15 and 16)	$ -	$ -	$ -
18	Classification of TOTAL	-		-
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
						-	2
						-	3
						-	4
						-	5
						-	6
						-	7
$ -	$ -		$ -			$ -	8
						0	9
						-	10
						-	11
						-	12
						-	13
						-	14
-	-		-		-	-	15
						-	16
$ -	$ -		$ -		$ -	$ -	17
							18
						-	19
							20
							21

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	$ 1,004,000	$ 282,200	
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	1,004,000	282,200	-
6	Other (Specify)			
7				
8				
9	TOTAL Acct. 282 (Enter Total of lines 5 thru 8)	$ 1,004,000	$ 282,200	$ -
10	Classification of TOTAL			
11	Federal Income Tax	$ 871,000	$ 244,400	
12	State Income Tax	$ 133,000	$ 37,800	
13	Local Income Tax			

NOTES

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
						-	1
						-	2
$ 1,800						$ 1,288,000	3
						-	4
1,800	-		-		-	1,288,000	5
						-	6
						-	7
						-	8
$ 1,800	$ -		$ -		$ -	$ 1,288,000	9
							10
$ 1,600						$ 1,117,000	11
$ 200						$ 171,000	12
							13

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR Amounts Debited Account 410.1 (c)	Amounts Credited Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Enter Total of lines 2 thru 8)	$ -	$ -	$ -
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Enter Total of lines 10 thru 16)	-	-	-
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9, 17 and 18)	$ -	$ -	$ -
20	Classification of TOTAL			
21	Federal Income Tax			
22	State Income Tax			
23	Local Income Tax			

NOTES

May not cross-check due to rounding.

Name of Respondent	This Report is:	Date of Report	Year of Report
Midwest Natural Gas, Inc.	(1) [X] An Original (2) [ ] A Resubmission	(Mo, Da, Yr)	Dec 31, 2002

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below, explanations for pages 272 and 273. Include amounts relating to insignificant items listed under Other.
4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited Account 410.2 (e)	Amounts Credited Account 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	(k)	
							1
						-	2
						-	3
						-	4
						-	5
						-	6
						-	7
						-	8
$ -	$ -					$ -	9
						-	10
						-	11
						-	12
						-	13
						-	14
						-	15
						-	16
-	-		-		-	-	17
						-	18
$ -	$ -		$ -		$ -	$ -	19
							20
						$ -	21
						$ -	22
							23

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

G

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	$ -	$ -	$ -
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)	-	-	-
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maintenance (Total of lines 12 thru 15)	-	-	-
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Transcribe from line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	-	-	-
26	Gas			
27	Operation			
28	Production - Manufactured Gas		900	900
29	Production - Natural Gas (Including Expl. and Dev.)			-
30	Other Gas Supply		9,420	9,420
31	Storage, LNG Terminaling and Processing		-	-
32	Transmission			-
33	Distribution		164,579	164,579
34	Customer Accounts	122,871	111,478	234,349
35	Customer Service and Informational		1,082	1,082
36	Sales		-	-
37	Administrative and General	212,192	(70,323)	141,869
38	TOTAL Operation (Total of lines 28 thru 37)	335,063	217,136	552,199
39	Maintenance			
40	Production - Manufactured Gas			-
41	Production - Natural Gas	-	-	-
42	Other Gas Supply	-	-	-
43	Storage, LNG Terminaling and Processing			-
44	Transmission			-
45	Distribution		42,565	42,565
46	Administrative and General			-
47	TOTAL Maintenance (Total of lines 40 thru 46)	$ -	$ 42,565	$ 42,565

May not cross-check due to rounding.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Midwest Natural Gas, Inc	(1) [X] An Original (2) [ ] A Resubmission		Dec 31, 2002

DISTRIBUTION OF SALARIES AND WAGES (Continued) d

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
	Gas (Continued)			
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Lines 28 and 40)	$ -	$ 900	$ 900
50	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	-	-	-
51	Other Gas Supply (Lines 30 and 42)	-	9,420	9,420
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)	-	-	-
53	Transmission (Lines 32 and 44)	-	-	-
54	Distribution (Lines 33 and 45)	-	207,144	207,144
55	Customer Accounts (Line 34)	122,871	111,478	234,349
56	Customer Service and Informational (Line 35)	-	1,082	1,082
57	Sales (Line 36)	-	-	-
58	Administrative and General (Lines 37 and 46)	212,192	(70,323)	141,869
59	TOTAL Operation and Maintenance (Total of lines 49 thru 58)	335,063	259,701	594,764
60	Other Utility Departments			
61	Operation and Maintenance			-
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	335,063	259,701	594,764
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			-
66	Gas Plant	73,554	124,782	198,336
67	Other	-		-
68	TOTAL Construction (Total of lines 65 thru 67)	73,554	124,782	198,336
69	Plant Removal (By Utility Departments)			
70	Electric Plant			-
71	Gas Plant			-
72	Other			-
73	TOTAL Plant Removal (Total of lines 70 thru 72)	-	-	-
74	Other Accounts (Specify):			
75	Lost and expense of merchandising, jobbing and			
76	contract work		90	90
77				-
78	Payroll Clearing Account	384,573	(384,573)	-
79				-
80				-
81				-
82				-
83				-
84				-
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	384,573	(384,483)	90
96	TOTAL SALARIES AND WAGES	$ 793,190	$ -	$ 793,190

May not cross-check due to rounding.

RETURN ON COMMON EQUITY AND COMMON EQUITY PLUS ITC COMPUTATIONS

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing average common equity.

Description (a)		Thousands of Dollars	
		Common Equity (b)	Common Equity plus ITC (c)
Common Stock Outstanding	based on monthly averages if available	$ 627	
Premium on Capital Stock		1,554	
Capital Stock Expense		-	
Retained Earnings		4,482	
Deferred Investment Tax Credit (Only common equity portion if Form PSC-AF6 is filed on monthly basis with the Commission)			
Other (Specify): Reduction in Par or State Value of Capital Stock		4	
Total Average Common Stock Equity plus Deferred Investment Credit (sum of lines 14 thru 25)		6,667	
Add: Net Income		727	
Other (Specify):			
Less: Preferred Dividends			
Other (Specify): (If Form PSC-AF6 is filed with the Commission, net income must be reduced by that portion of net income representing debt cost of deferred investment tax credit as shown on the form.)			
Adjusted Net Income		$ 727	
Percent return (line 43 divided by line 27 to the nearest hundredth of a percent)		10.90%	

May not cross-check due to rounding.

RETURN ON RATE BASE COMPUTATION

Note: Report on a corporate basis only; not consolidated. If you file monthly rate of return forms with the PSC, use the same method for completing this form. Use the average of the 12 monthly averages when computing the rate base.

Thousands of Dollars

Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service		$ 18,917		$ 18,917
Allocation of Common Plant				-
Completed Construction Not Classified				-
Nuclear Fuel				-
Materials and Supplies		139	-	139
Other (Specify):				-
				-
				-
Less Average:				
Reserve for Depreciation		6,995		6,995
Amortization Reserves				-
Customer Advances for Construction			-	-
Contribution in Aid of Construction				-
Other (Specify):				-
				-
				-
Average Net Rate Base	$ -	$ 12,061	$ -	$ 12,061
RETURN				
Total Operating Income		$ 1,014		$ 1,014
Less: (Specify):				-
				-
				-
Adjusted Operating Income	$ -	$ 1,014	$ -	$ 1,014
Adjusted Operating Income As A Percent Of Average Net Rate Base (Rounded To Nearest Hundredth of a Percent)	0.00%	8.41%	0.00%	8.41%

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For purposes of this schedule "out-of-state" and "in-state" refer to the geographic state of Wisconsin

Description (a)	This Year (b)
Operating Revenues	$ 11,972,178
Less: Out-of-state operating revenues	
Less: In-state interdepartmental sales	
Less: Current year write-offs of uncollectible accounts Wisconsin utility customers only	71943
Plus: Current year collection of Wisconsin utility customer accounts previously written off	8,605
Other	
Revenues subject to Wisconsin remainder assessment	$ 11,908,840

May not cross-check due to rounding.

CONSTRUCTION OVERHEADS

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under $1,000,000 for class A utilities and $500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

Project Description (a)	DIRECT CHARGES Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
		-	-	
Main Line Additions	40,444	285,803	832,486	41,596
Service Line Additions	41,224	30,262	294,705	8,006
Total	$ 81,668	$ 316,065	$ 1,127,191	$ 49,602
% Of Total Direct Charges				

COMPLETED CONSTRUCTION OVERHEADS

Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under $1,000,000 for class A utilities and $500,000 for class B utilities, should be grouped by utility department and function.

Project Description (a)	DIRECT CHARGES Company Labor (b)	Company Materials (c)	Contractor Payments (d)	Other (e)
Main Line Additions	40,444	285,803	832,486	41,596
Service Line Additions	41,224	30,262	294,705	8,006
		-	-	
Total	$ 81,668	$ 316,065	$ 1,127,191	$ 49,602
% Of Total Direct Charges				

May not cross-check due to rounding.

CONSTRUCTION OVERHEADS (Continued)

Report hereunder the total overheads and the total direct cost of construction for the year. Projects under $1,000,000 for class A utilities and $500,000 for class B utilities, should be grouped by utility department and function.

ANNUAL CHARGES

	OVERHEADS				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
			$ -		$ -
	-		-		-
1,200,329	1,770	50,307		12,615	1,265,021
374,197	-	50,589		11,821	436,607
$ 1,574,526	$ 1,770	$ 100,896	$ -	$ 24,436	$ 1,701,628
	0.11%	6.41%	0.00%	1.55%	

COMPLETED CONSTRUCTION OVERHEADS (Continued)

Report hereunder the total cost of completed construction projects cleared from account 107 during the year. Projects under $1,000,000 for class A utilities and $500,000 for class B utilities, should be grouped by utility department and function.

	OVERHEADS				
Total Direct Charges (f)	Engineering & Supervision (g)	Administration and General (h)	Allowance for Funds Used (i)	Taxes & Other (j)	Total Columns (f+g+h+i+j) (k)
1,200,329	1,770	50,307	0	12,615	1,265,021
374,197	-	50,589	0	11,821	436,607
$1,574,526	$1,770	$100,896	$0	$24,436	$1,701,628
	0.11%	6.41%	0.00%	1.55%	

May not cross-check due to rounding.

INVESTMENTS AND FUNDS (ACCTS. 123-128,incl.)

1. Report, with separate subheadings for each account the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose of pledge in footnote. Minor investments included in Acct. 124 may be grouped by classes.
2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts.

Project Description (a)	Interest or Dividend Rate (b)	Par Value per Share (c)	No. of Shares or rincipal Amoun (d)	Book Cost End Of Year (e)
Kickapoo Investments, Inc	None	$ 100	5 shares	$ 750
Total				$ 750

May not cross-check due to rounding.

ACCOUNTS RECEIVABLE (Accts. 142-143)

Particulars (a)	Amount End Of Year (b)
Customer accounts receivable (142):	
Electric department	
Gas department	$ 977,657
Water department	
Other -	
Total utility service	977,657
Merchandising, jobbing and contract work	53,561
Total (Acct.142)	$ 1,031,218
Other accounts receivable (143):	
Officers and employees	
Subscriptions to capital stock	
All other (List separately only the large or unusual items):	
Finance Program	3,271
	-
	$ 3,271

May not cross-check due to rounding.

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144)

Particulars (a)	Electric Utility Customers (b)	Gas Utility Customers (c)	Other Customers (d)	Total Utility Customers (e)
Balance first of year	$ -	$ 12,000		$ 12,000
Add: Provision for uncollectibles during year		118,338		118,338
Collection of accounts written off		8,605		8,605
other credits (explain):				-
Total credits	-	126,943	-	126,943
Less: Accounts written off		71,943		71,943
other debits (explain):				-
Total debits	-	71,943	-	71,943
Balance end of year	$ -	$ 67,000	$ -	$ 67,000

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CR (Acct. 144) (cont.)

Particulars (a)	Total Utility Customers (g)	Officers & Employees (h)	Other (i)	Total (j)
Balance first of year	$ 12,000	$ -		$ 12,000
Add: Provision for uncollectibles during year	118,338			118,338
Collection of accounts written off	8,605		-	8,605
other credits (explain):	-			-
Total credits	126,943	-	-	126,943
Less: Accounts written off	71,943			71,943
other debits (explain):	-			-
Total debits	71,943	-	-	71,943
Balance end of year	$ 67,000	$ -	$ -	$ 67,000
Loss on Wisconsin utility accounts:				
Accounts written off				$ 71,943
Collection of such accounts previously written off				8,605
Net loss				$ 63,338

Notes to explain "other" on lines 12, 15, 27, and 30 above:

May not cross-check due to rounding.

RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145-146)

Give particulars of any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable

	Amount end of year	
Name of Company (a)	Notes Receivabl (Acct. 145) (b)	Accts Receivable (Acct. 146) (c)
None		
TOTAL		$ -

PREPAYMENTS (ACCT. 165)

Class of prepayments (a)	Balance end of year (b)
Prepaid Insurance	36,139
	-
Prepaid Taxes (262-263)	142,424
	$ 178,563

MISCELLANEOUS CURRENT AND ACCRUED ASSETS (ACCT. 174)

Minor items may be grouped by classes, showing number of such items.

Description of Assets (a)	Balance end of year (b)
None	
	$ -

May not cross-check due to rounding.

UNAMORTIZED DEBT DISCOUNT AND EXPENSE

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium.

Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.

Debt to which related (a)
Unamortized debt discount and expense (181):
Unamortized Bond Expense (Straight-line over 15years)
Total
Unamortized premium on debt (251):
None
Total

May not cross-check due to rounding.

AND UNAMORTIZED PREMIUM ON DEBT (Accts. 181,251)

Report below the particulars called for with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issues, including separate subtotal therefor. Show in column (a) the method of amortization for each amount of debt discount and expense or premium.

Explain any charges or credits in column (c) and (d) other than amortization in Acct. 428 or 429.

Discount and expense or (net premium) balance first of year (b)	Charges during year (c)	Credits during year (d)	Balance end of year (e)
$ 11,699	$ -	$ 2,421	$ 9,278
$ 11,699	$ -	$ 2,421	$ 9,278
			$ -
			-
			-
			-
			-
			-
			-
			-
			-
			-
None	None	None	None

May not cross-check due to rounding.

NOTES PAYABLE (Acct. 231)

Name of payee and purpose for which issued (a)	Date of Note (b)	Date of Maturity (c)	Interest Rate (d)	Balance end of year (e)
Total				$ -

May not cross-check due to rounding.

PAYABLES TO ASSOCIATED COMPANIES (Acct. 233-234)

Include in column (a) description of any note payable including date of issue, date of maturity, and interest rate.

Name of Company (a)	Amounts at end of year: Notes Payable (Acct. 233) (b)	Amounts at end of year: Accts Payable (Acct. 234) (c)
Midwest Bottle Gas Company	$ 3,003,000	$ 57,344
TOTAL	$ 3,003,000	$ 57,344

INTEREST ACCRUED (Acct. 237)

Class of debt (a)	Balance end of year (b)
Unsecured Notes:	
Bonds	35,459
Customer Deposits	14,722
Other	
	$ 50,181

MISC. CURRENT AND ACCRUED LIABILITIES (Acct. 242)

Minor items may be grouped by classes.

Description (a)	Balance end of year (b)
Security Deposit on Rental Unit	$ -
Intercompany Billing Adjustment	95
Customer Adjusted Bill Refunds	-
Customer Loan Adjustments and Refunds	-
	$ 95

May not cross-check due to rounding.

DISTRIBUTION OF TAXES TO ACCOUNTS

Explain basis for allocation if used.
If the total does not equal taxes accrued, include a reconciling schedule.

Function (a)	Wisconsin License Fee (b)	Wisconsin Income Tax (c)	Federal Income Tax (d)	FICA and Fed. and State Un-employment Tax (e)
Accts. 408.1 and 409.1:				
Electric				
Gas	$ 129,477	$ 81,800	$ 140,933	$ 51,459
Water				
Heating				
Accts. 408.2 and 409.2	-	500	900	-
Acct. 409.3	-	-	-	-
Clearing accounts	-	-	-	-
Construction	-	-	-	
Other (specify):				
Franchises & Consents	-	-	-	1
Meters	-	-	-	1,170
Construction work in progress	-	-	-	16,950
Land & Land Rights	-	-	-	-
House Regulators	-	-	-	-
Meas & Reg Stat Equip-city Gate				102
Mdse, Jobbing and Contract work				6
Total	$ 129,477	$ 82,300	$ 141,833	$ 69,688

Notes and explanations regarding tax distribution:

May not cross-check due to rounding.

DISTRIBUTION OF TAXES TO ACCOUNTS

Explain basis for allocation if used.
If the total does not equal taxes accrued, include a reconciling schedule.

	PSC Remainder Assessment (f)	Local Property Tax (g)	State and Local Taxes Other Than Wisconsin (h)	Other Taxes (i)	Total (j)
	$ 14,240	$ -	$ -	$ -	$ 417,909
	-		-	-	1,400
	-	-	-	-	
	-		-	-	
	-	-	-	-	-
	-	-	-	-	1
	-	-	-	-	1,170
	-	-	-	-	16,950
	-	-		-	-
	-	-	-	-	-
					102
					6
Total	$ 14,240	$ -	$ -	$ -	$ 437,538

Notes and explanations regarding tax distribution:

May not cross-check due to rounding.

INTEREST AND DIVIDEND INCOME (Acct. 419)

Security or account on which received (a)	Interest or Dividend Rate (b)	Amount (c)
(list items greater than $10,000 separately, others may be grouped):		
Finance Program and Miscellaneous	Variable	568
Total interest and dividends		$ 568
Expenses applicable to above (as listed hereunder):		
None		
Total expenses		$ -
Interest and dividend income, before taxes		$ 568

May not cross-check due to rounding.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS

Description of item (a)	Amount (b)
Acct. 923--OUTSIDE SERVICES EMPLOYED--State total cost, nature of service, and name of each person who was paid for services includible in this account, $10,000 or more in case of Class B utilities and $25,000 or more in case of Class A utilities.	
Miscellaneous	8,567
Audit Service - Wipfli Ullrich Bertelson CPA'S	$ 7,683
Other - Navigant Consulting Group	5,652
Legal Fees - North Central Trust	1,000
- Boardman Shur Curry & Field LLP	85,518
- McCarthy Sweeny & Harkaway PC	5,076
Consulting Fees - Kallberg Consulting	31,638
- Stork Techninet Inc	3,749
	-
Amount Capitalized	(80,887)
Total	$ 67,996
Acct. 924--PROPERTY INSURANCE--List hereunder major classes of expenses and also state extent to which utility is self-insured against insurable risks to its property:	
Premiums for insurance	$ 30,415
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 261, Property Insurance Reserve	
Other expenses (list major classes):	
Total	$ 30,415
Acct. 925--INJURIES AND DAMAGES--List hereunder major classes of expense. Also, state extent to which utility is self-insured against risks of injuries and damages to employes or to others:	
Premiums for insurance	$ 14,928
Dividends received from insurance companies--cr.	
Amounts credited to Acct. 228, Injuries and Damages reserves	
Expenses of investigating and adjusting claims	
Cost of safety and accident-prevention activities	
Other expenses (list major classes):	
Total	$ 14,928

May not cross-check due to rounding.

DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)

Description of item (a)	Amount (b)
Acct. 926--EMPLOYEE PENSIONS AND BENEFITS--Report total amount for utility hereunder and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 926	
Pension accruals or payments to pension fund	$ 835
Pension payments under unfunded basis	
Employees benefits (life, health, accident & hospital insur. etc.)	22,602
Expense of educational and recreational activities for employees	-
Other expenses (list major items)	1,452
Employee Benefits Related to Account 416	(3)
	-
	-
	-
Total	$ 24,886
Acct. 930.2--MISCELLANEOUS GENERAL EXPENSES	
Industry association dues	
Nuclear power research expenses	
Other experimental and general research expenses	
Expenses of corporate organization and of servicing outstanding securities of utility	
Directors fees and expenses	
Other expenses (list major items):	40
Other	
Total	$ 40
Acct. 922--ADMINISTRATIVE EXPENSES TRANSFERRED--Cr.--Explain basis of computation of credit in this account.	
Total	$ -

May not cross-check due to rounding.

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION

Utility Plant in Service					
Description (Use both title and account number) (a)	Additions during year (b)	Retirements during year (c)	Adjustments dr. or (cr.) (d)	Balance end of year	
				Total (e)	Located in Wis (f)
Intangible plt-common					
Organization					
Total intangible	$ -	$ -	$ -	$ -	$ -
General plant					
Land & land rights (389)					
Structures & improv (390)					
Off furn & fixt (391)					
Transportation equip (392)					
Stores equip (393)					
Tools, shop & gar (394)					
Laboratory (395)					
Power operated (396)					
Communication (397)					
Miscellaneous (398)					
Other (399)					
Total general plant	-	-	-	-	-
TOTAL	$ -	$ -	$ -	$ -	$ -

ALLOCATION TO UTILITY DEPARTMENTS

Particulars (a)	Plant end of year (b)	Accumulated deprec. end of year (c)	Depreciation accruals (d)
Electric			
Gas			
Water			
Steam Heating			
Total	$ -	$ -	$ -

May not cross-check due to rounding.

COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION (Cont.)

Accumulated provision for depreciation							
Straight line accruals		Additional accruals	Book cost of plant retired	Cost of removal	Salvage	Other additions or (deductions)	Balance end of year
Rate (g)	Amount (h)	(i)	(j)	(k)	(l)	(m)	(n)
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-	-	-	-	-	-	-
	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments.

May not cross-check due to rounding.

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH GAS BY REPORTING UTILITY AT END OF YEAR

Report in alphabetical order, by county, first, each city, second, each incorporation village, and third, each town in which the reporting utility has obtained Public Service Commission authorization to provide natural gas service and in which the reporting utility has in place natural gas facilities and has provided or is currently providing natural gas service. Indicate the number of customers served in each municipality at the end of the year and tabulate the number of customers served in each county. Tabulate the total number of customers served by the company.

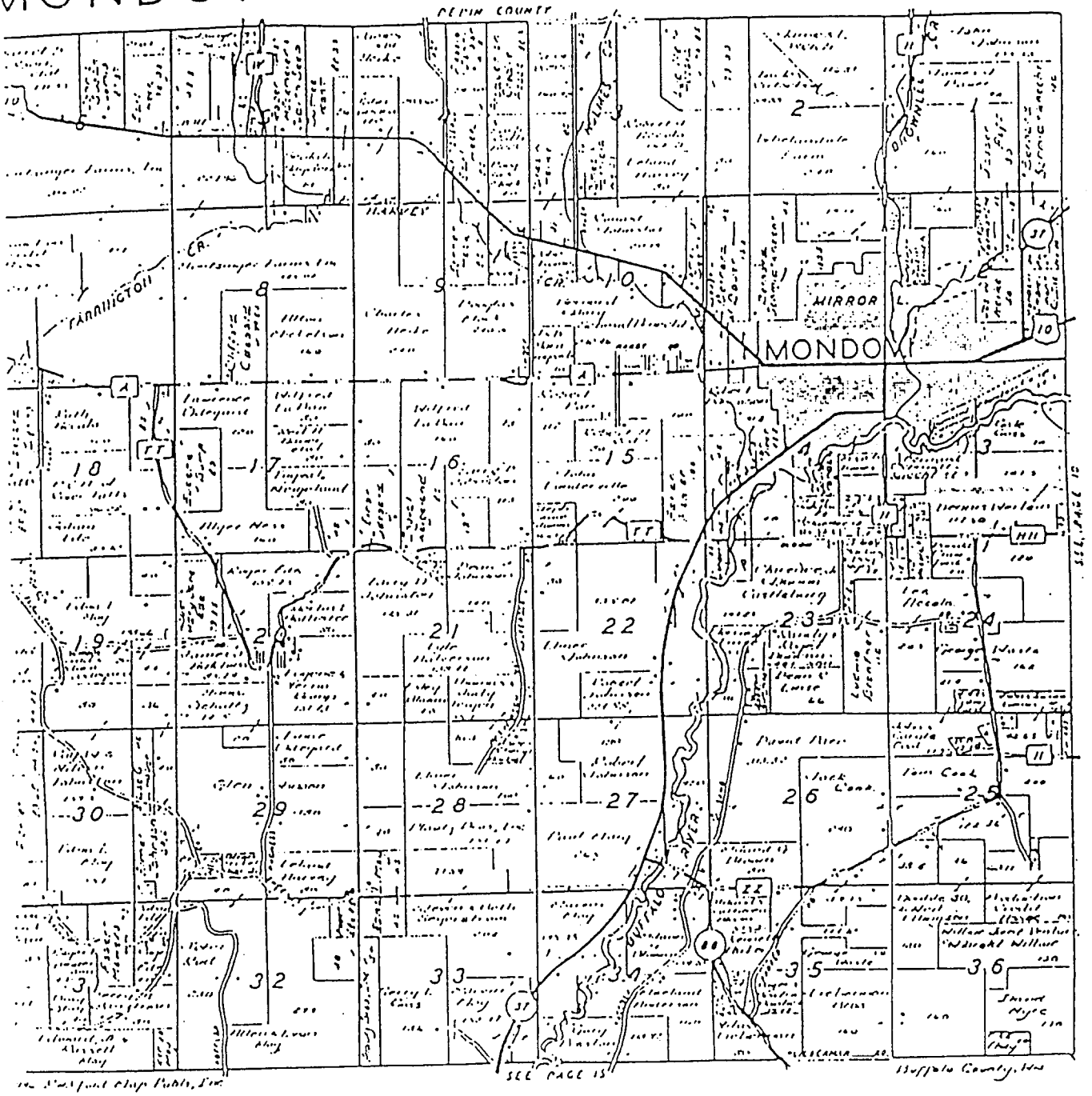
(CLASS A & B)

Location (a)	Customers end of year (b)
CITIES	
Buffalo County	
Mondovi	1089
Trempealeau County	
Arcadia	941
Galesville	468
Independence	561
Whitehall	614
Vernon County	
Westby	843
CITIES TOTAL	4516
VILLAGES	
Richland County	
Viola	203
St. Croix County	
Roberts	321
Somerset	571
Trempealeau County	
Eleva	255
Ettrick	179
Strum	350
Trempealeau	595
Vernon County	
Coon Valley	340
La Farge	382
Viola	120
Monroe County	
Cashton	4
VILLAGES TOTAL	3320

Location (a)	Customers end of year (b)
TOWNS	
Buffalo County	
Glencoe	4
Mondovi	25
Naples	2
La Crosse County	
Barre	2
Greenfield	344
Hamilton	150
Holland	523
Onalaska	114
Washington	8
Monroe County	
Portland	13
Polk County	
Farmington	94
St. Croix County	
Hudson	350
Somerset	215
St. Joseph	932
Warren	245
Trempealeau County	
Albion	20
Arcadia	83
Burnside	43
Caledonia	175
Ettrick	24
Gale	169
Hale	23
Lincoln	178
Pigeon	44
Trempealeau	425
Unity	21
Vernon County	
Christiana	43
Coon	1
Kickapoo	3
Stark	0
Viroqua	93
TOWNS TOTAL	4366
COMPANY TOTAL	12202

MONDOVI

T. 24 N.–R. 11 W.



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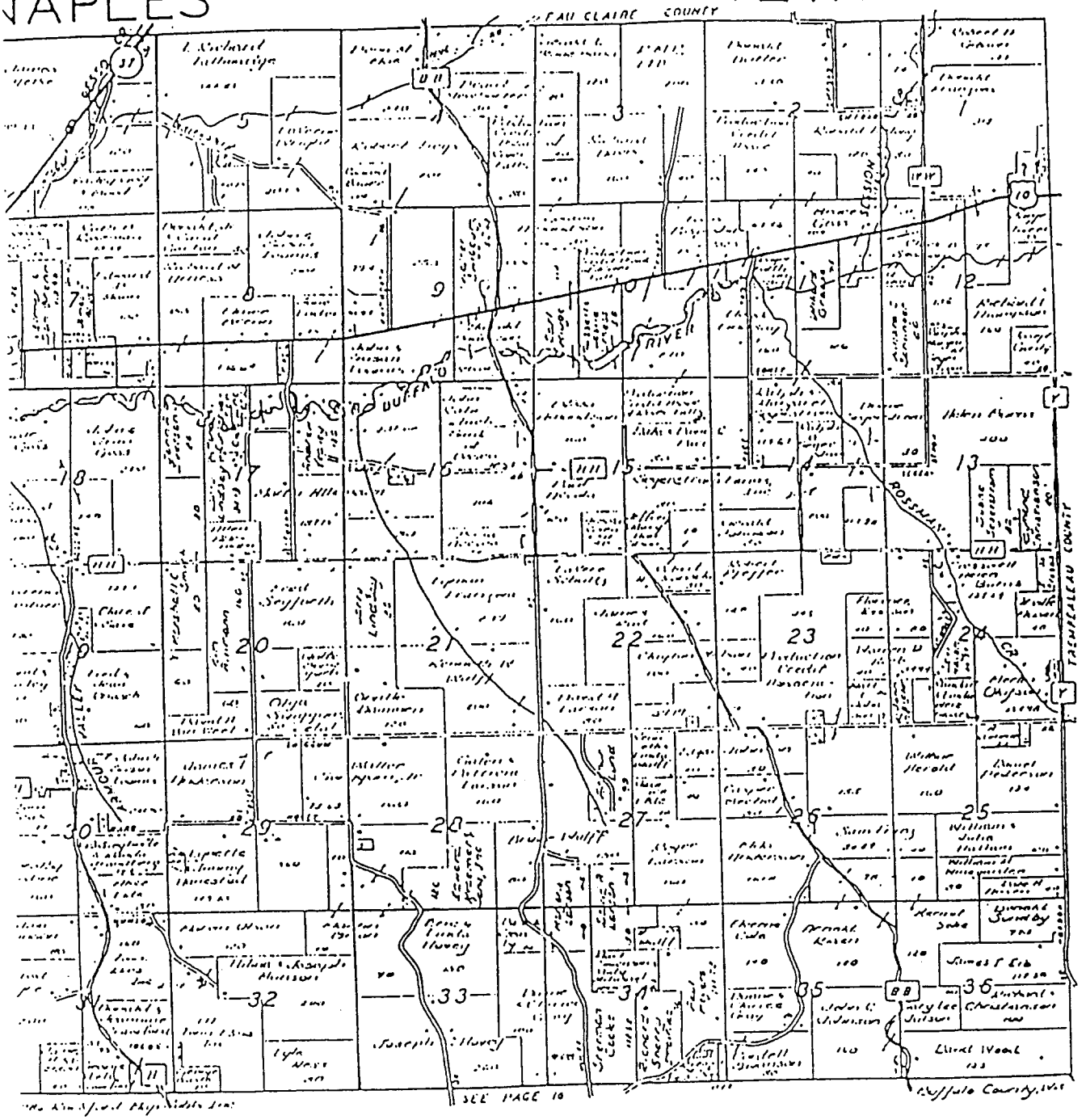

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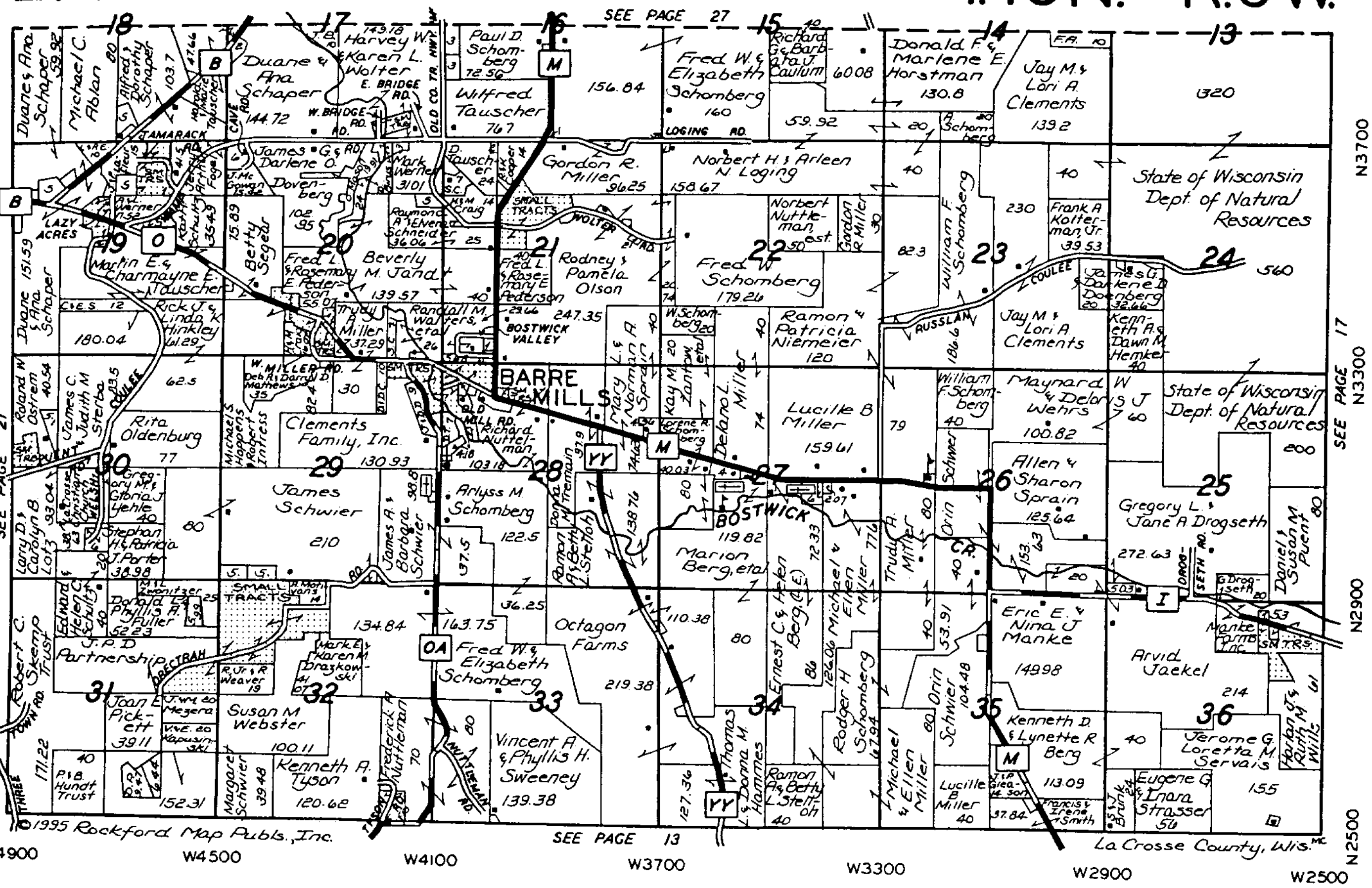

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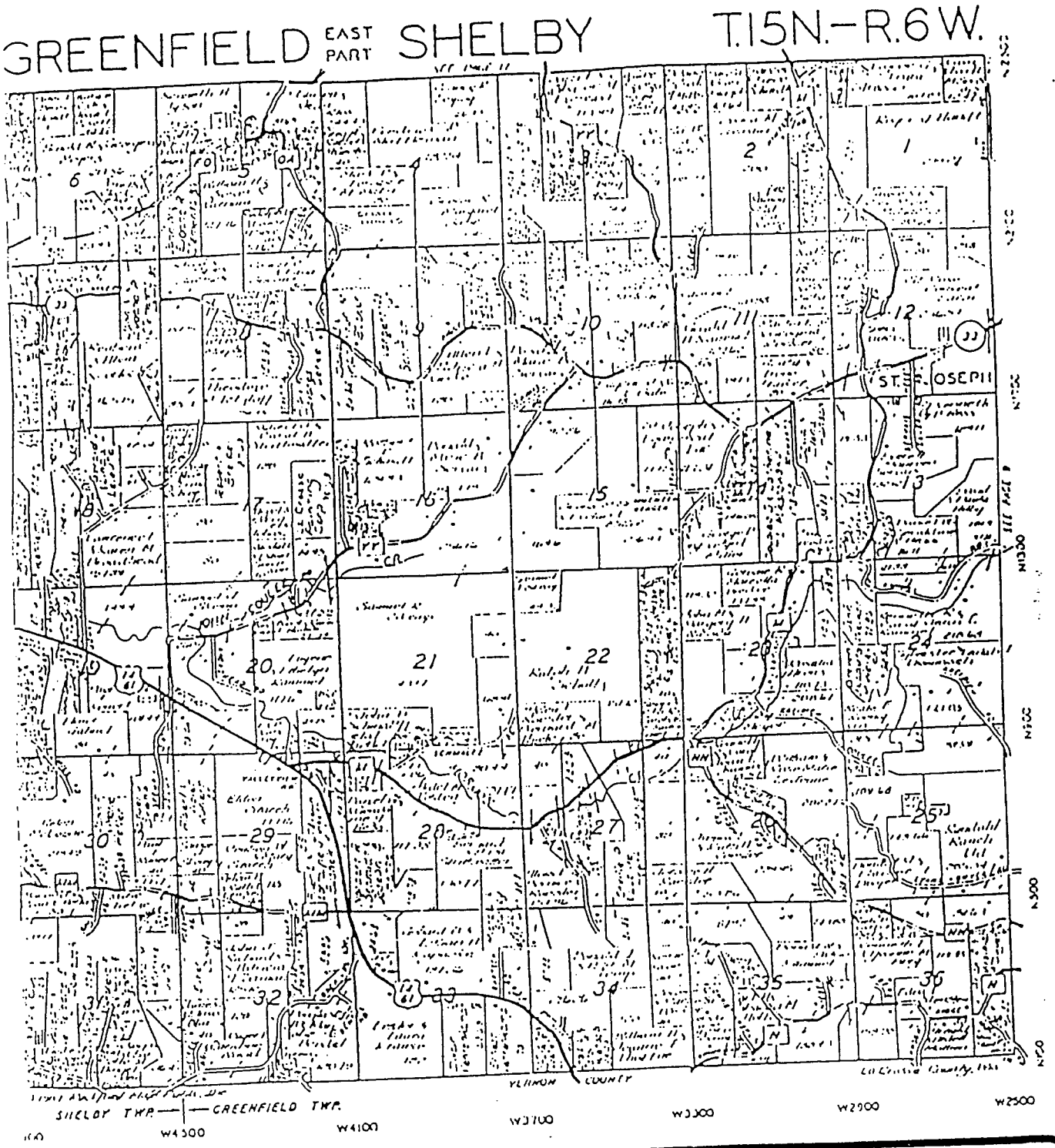

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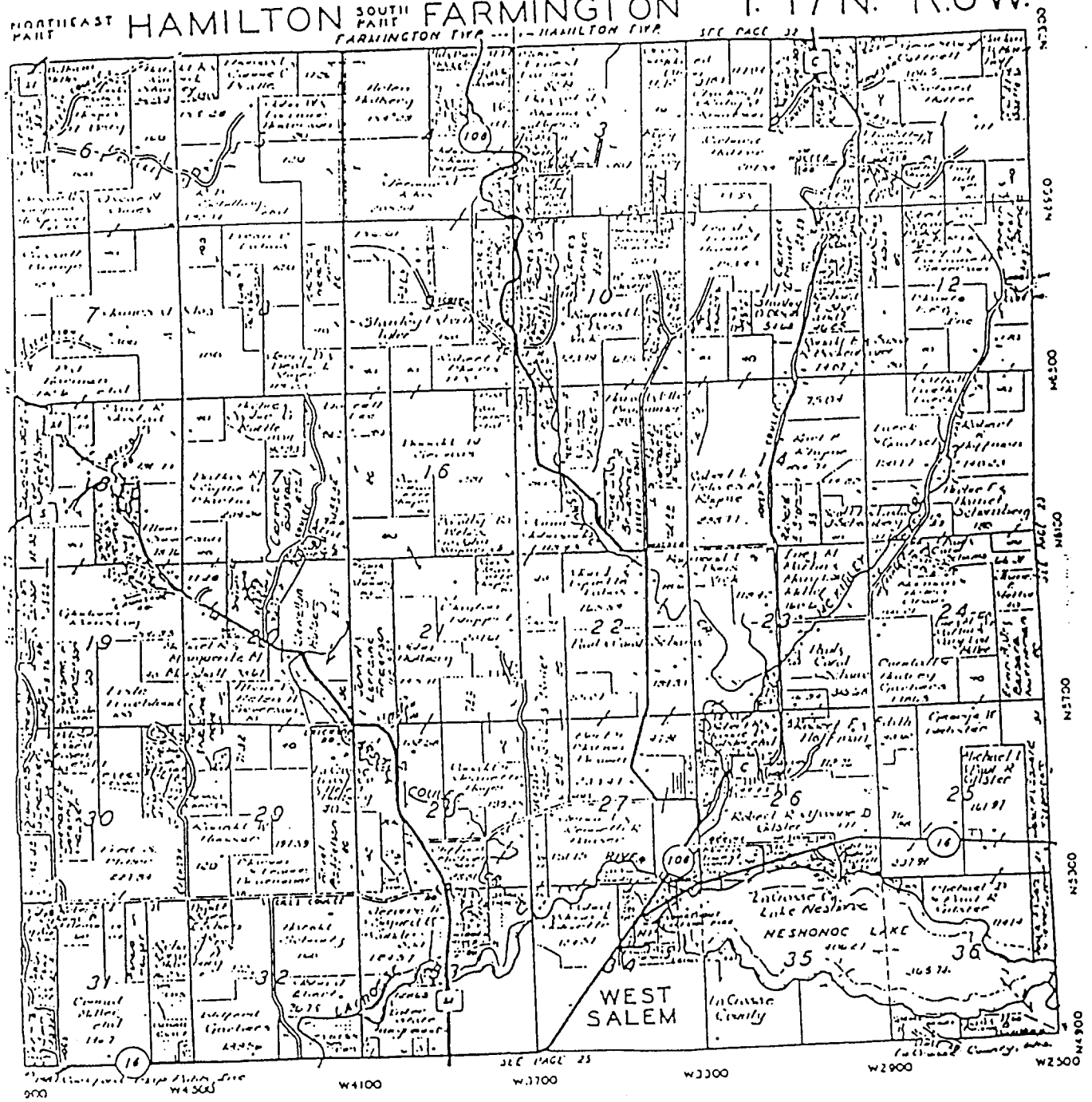

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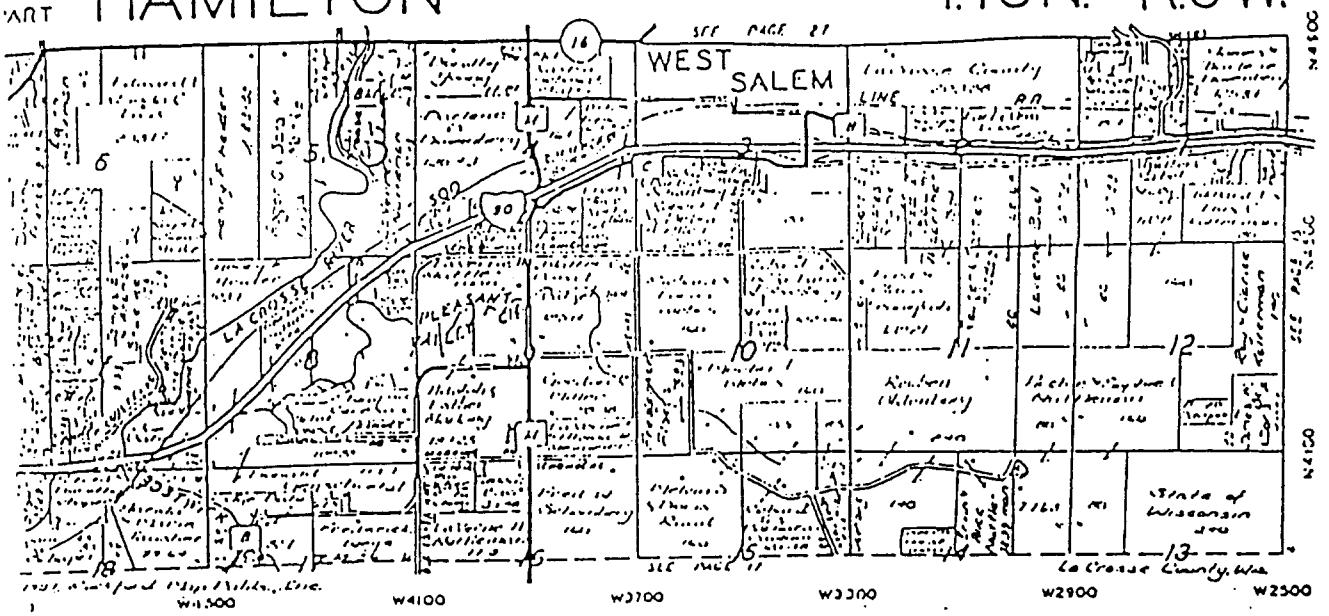

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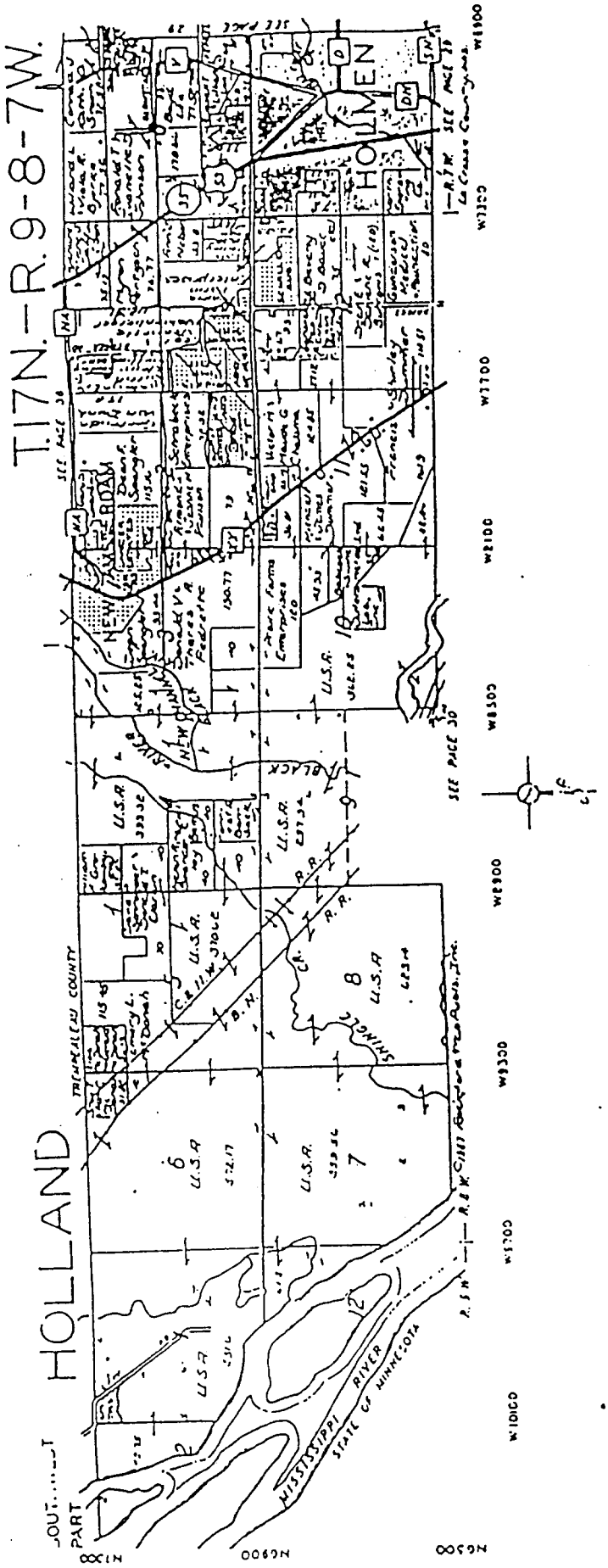
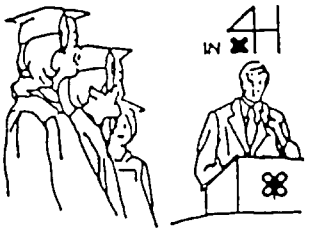


PREPARE FOR THE FUTURE



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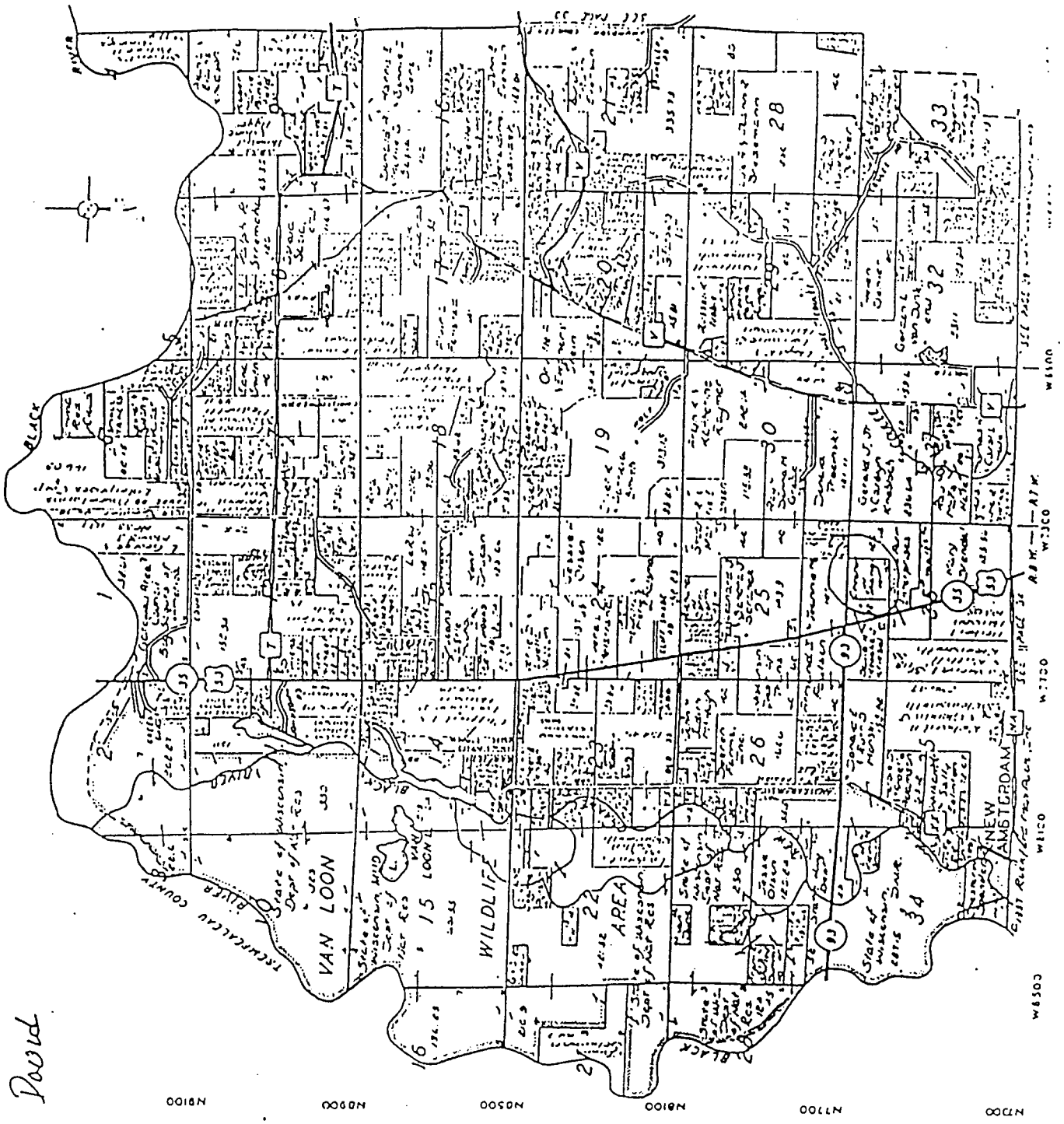

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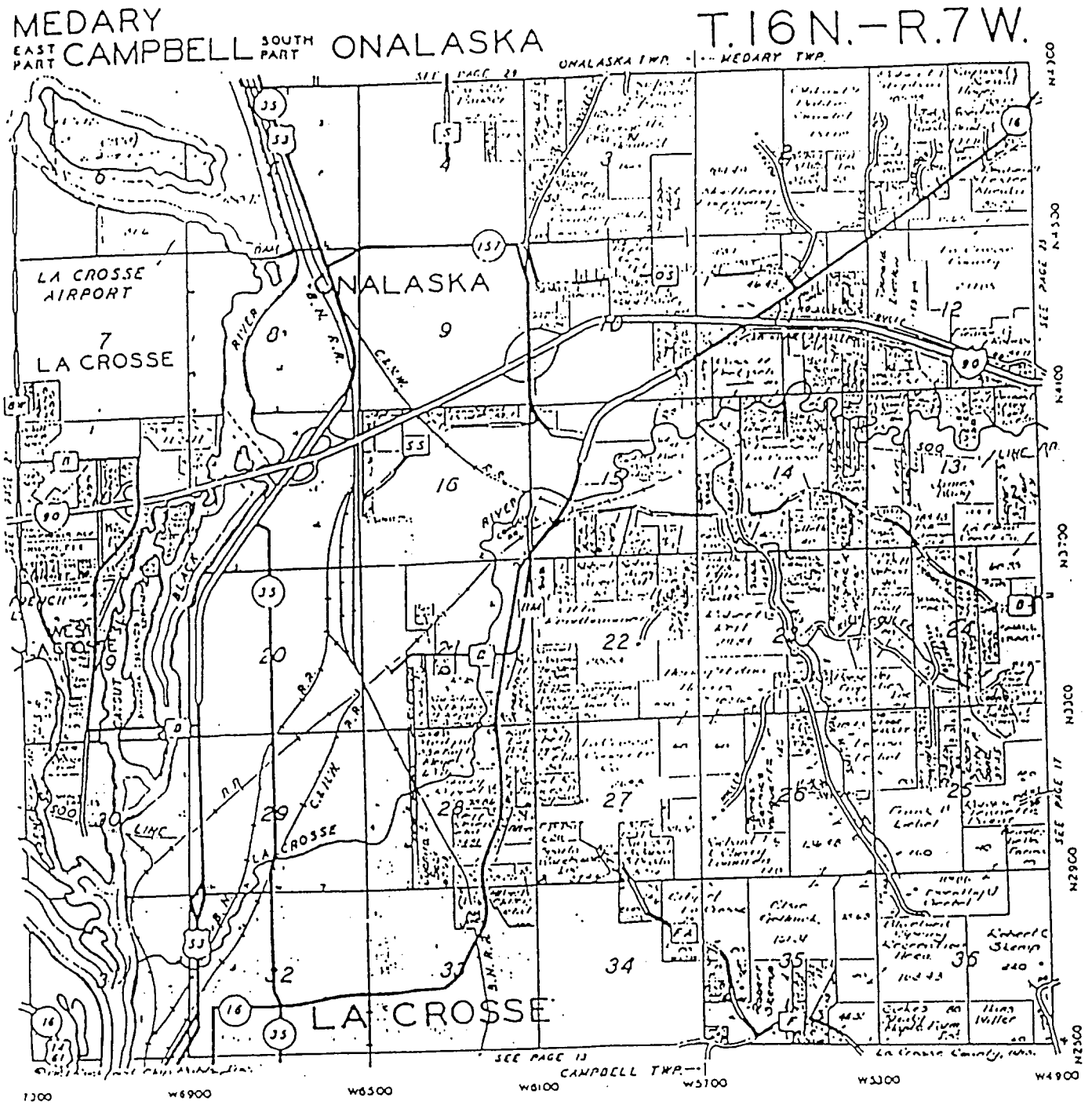

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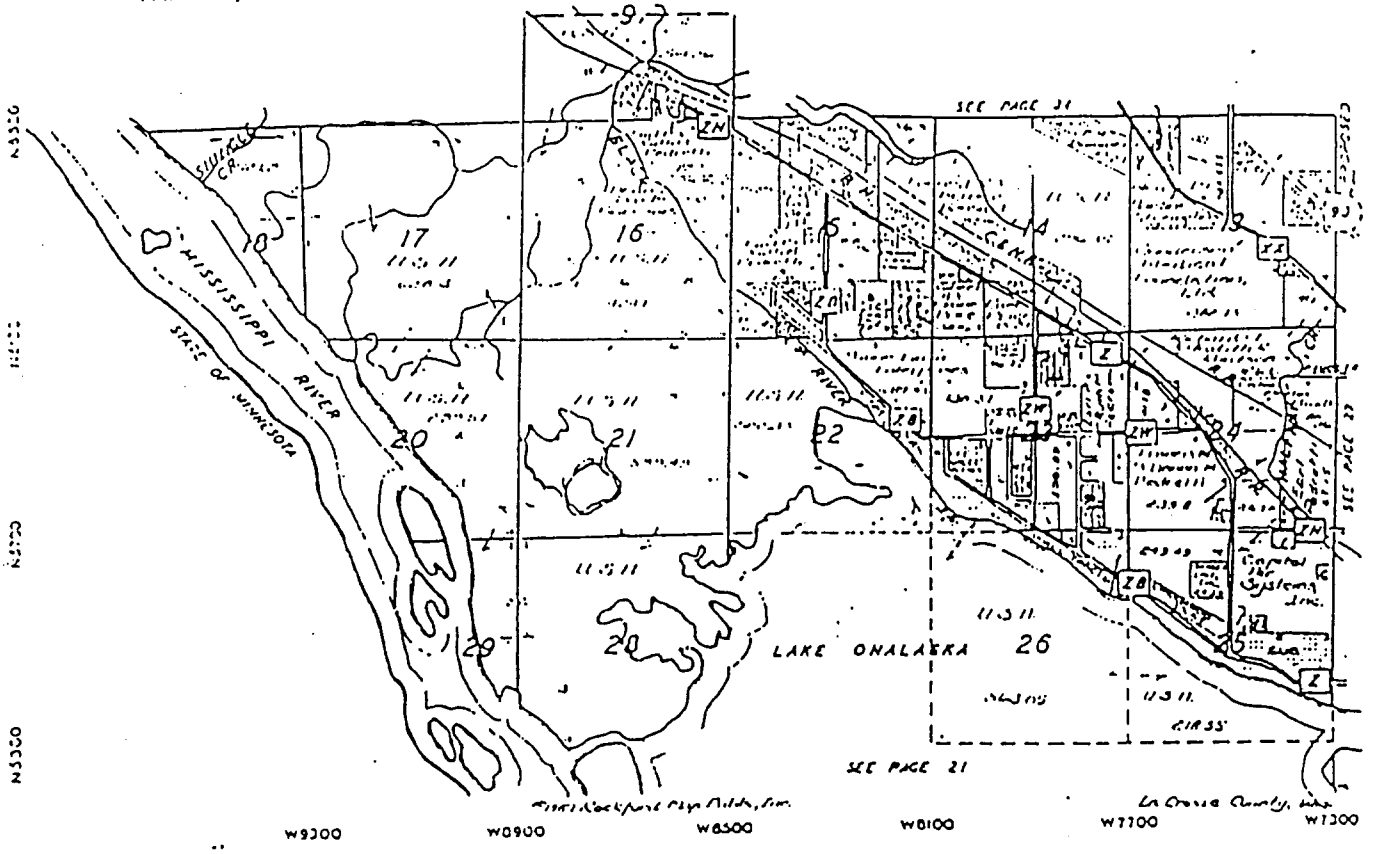

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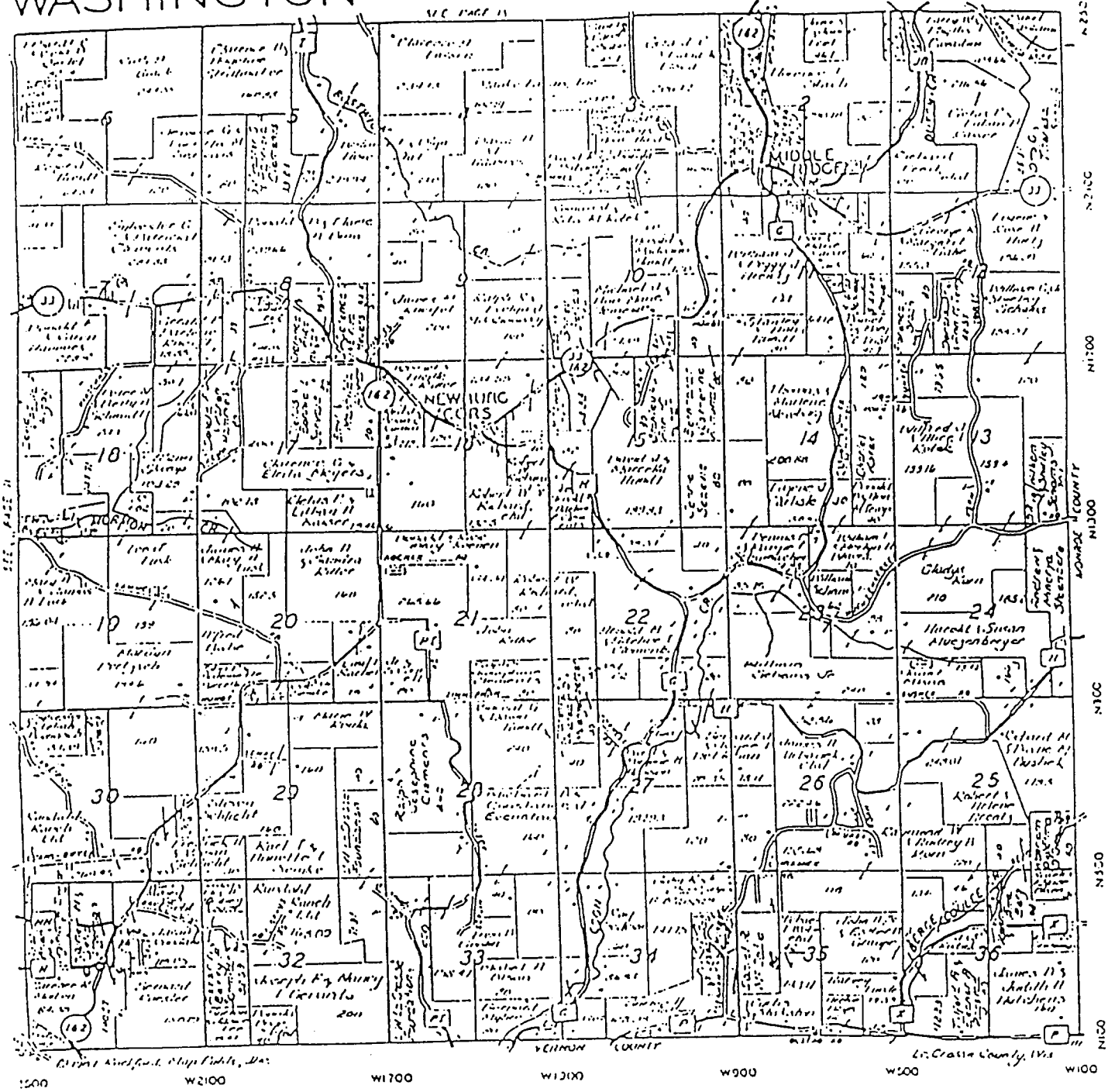

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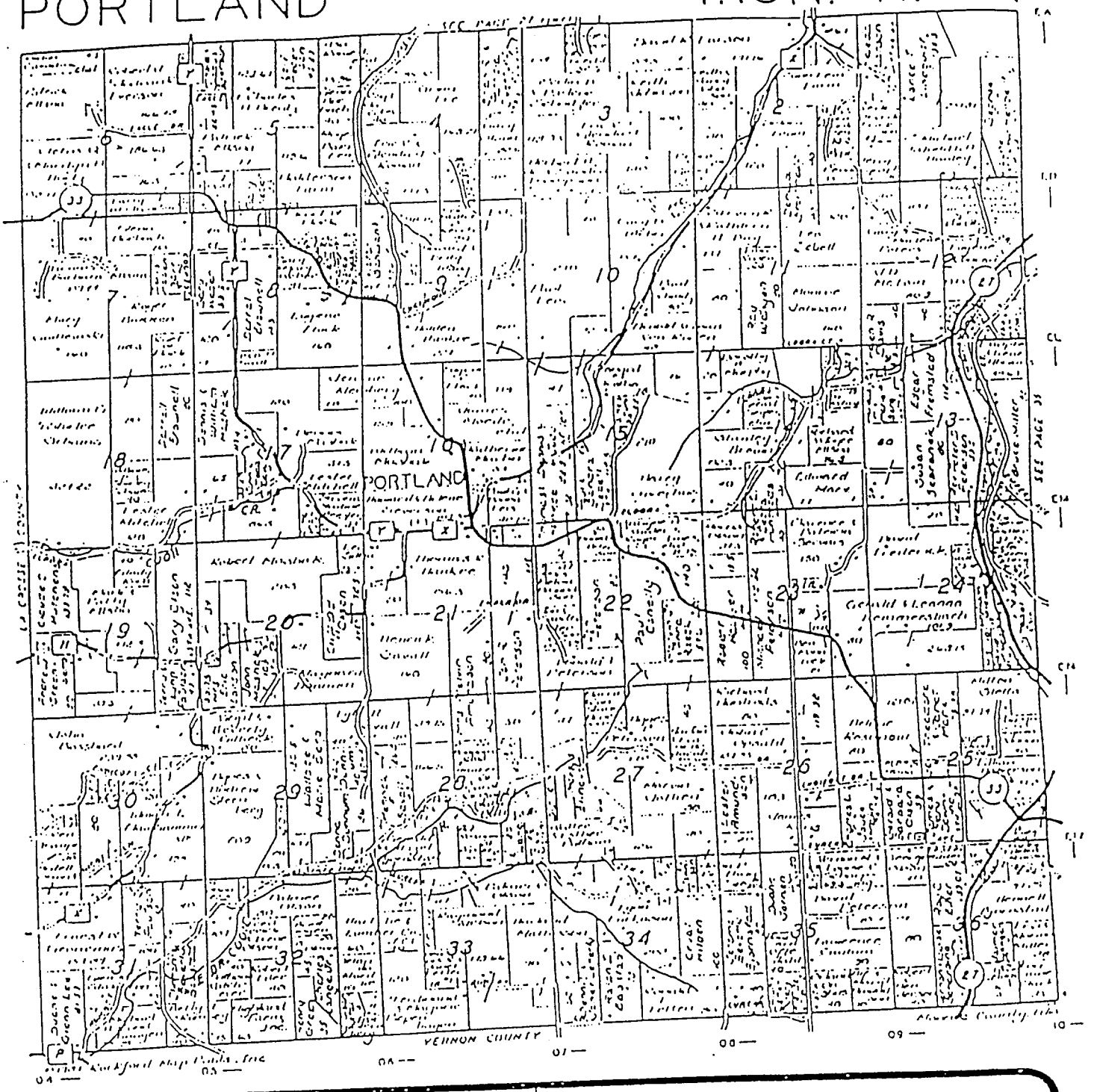

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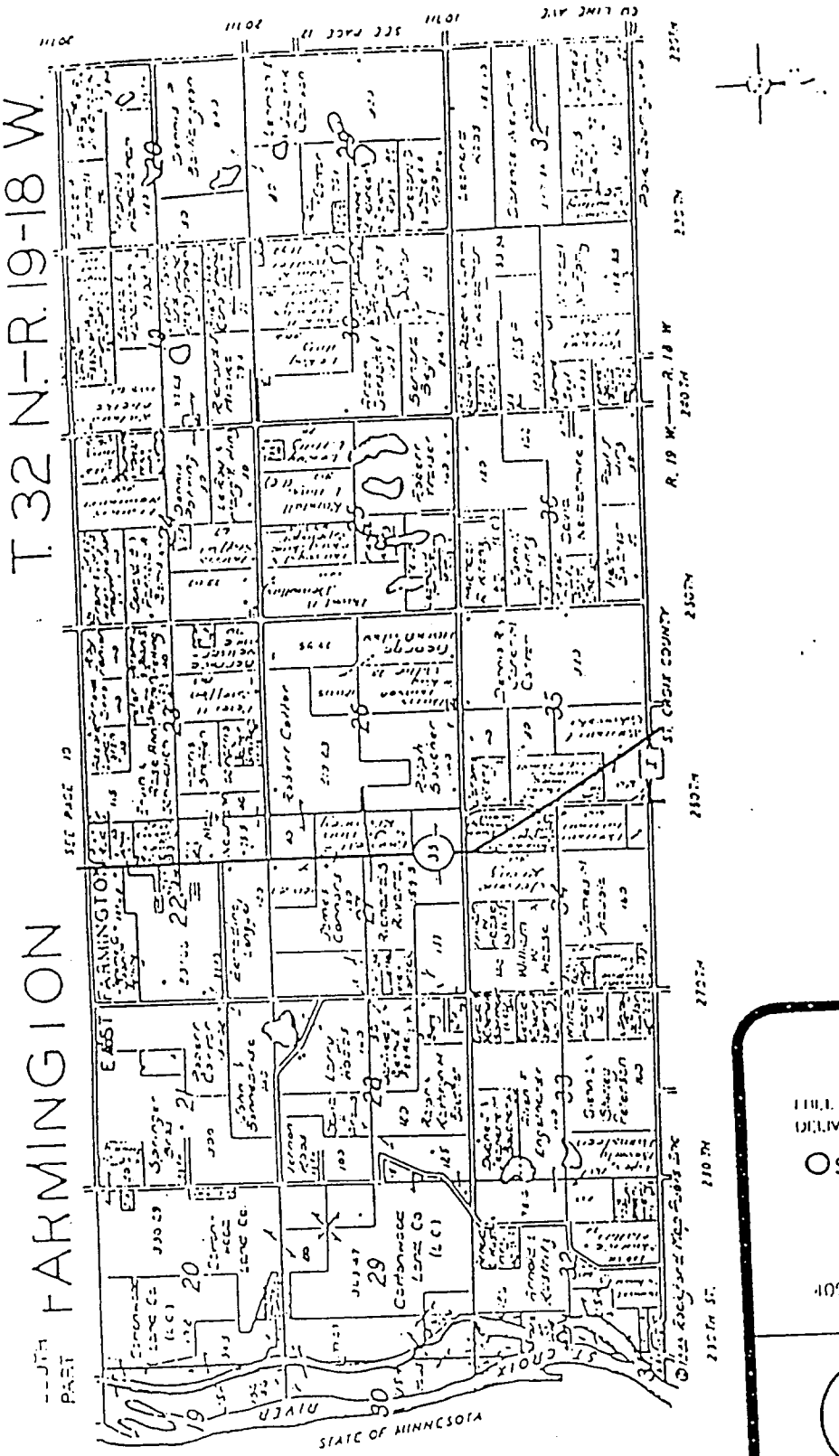

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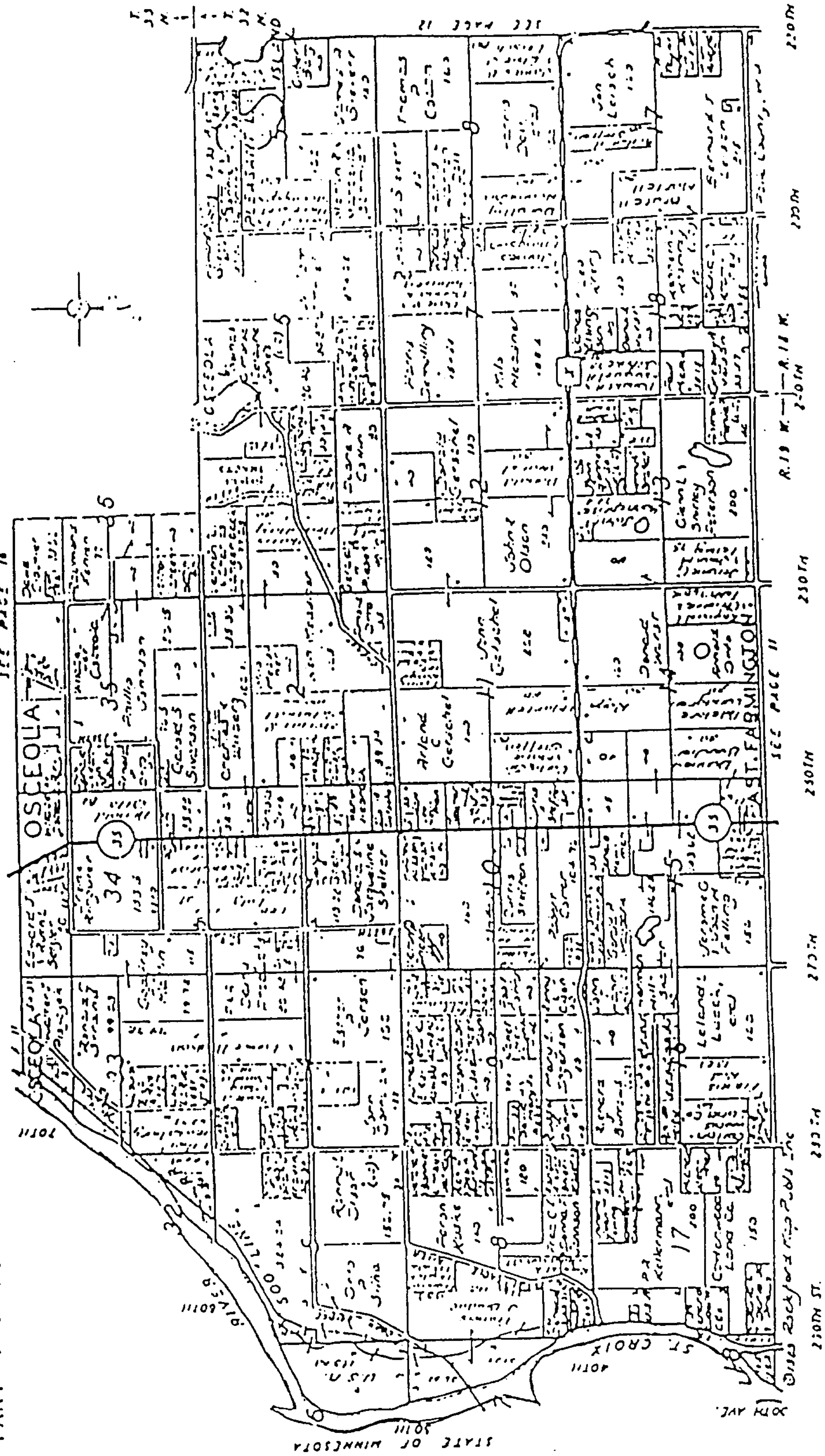

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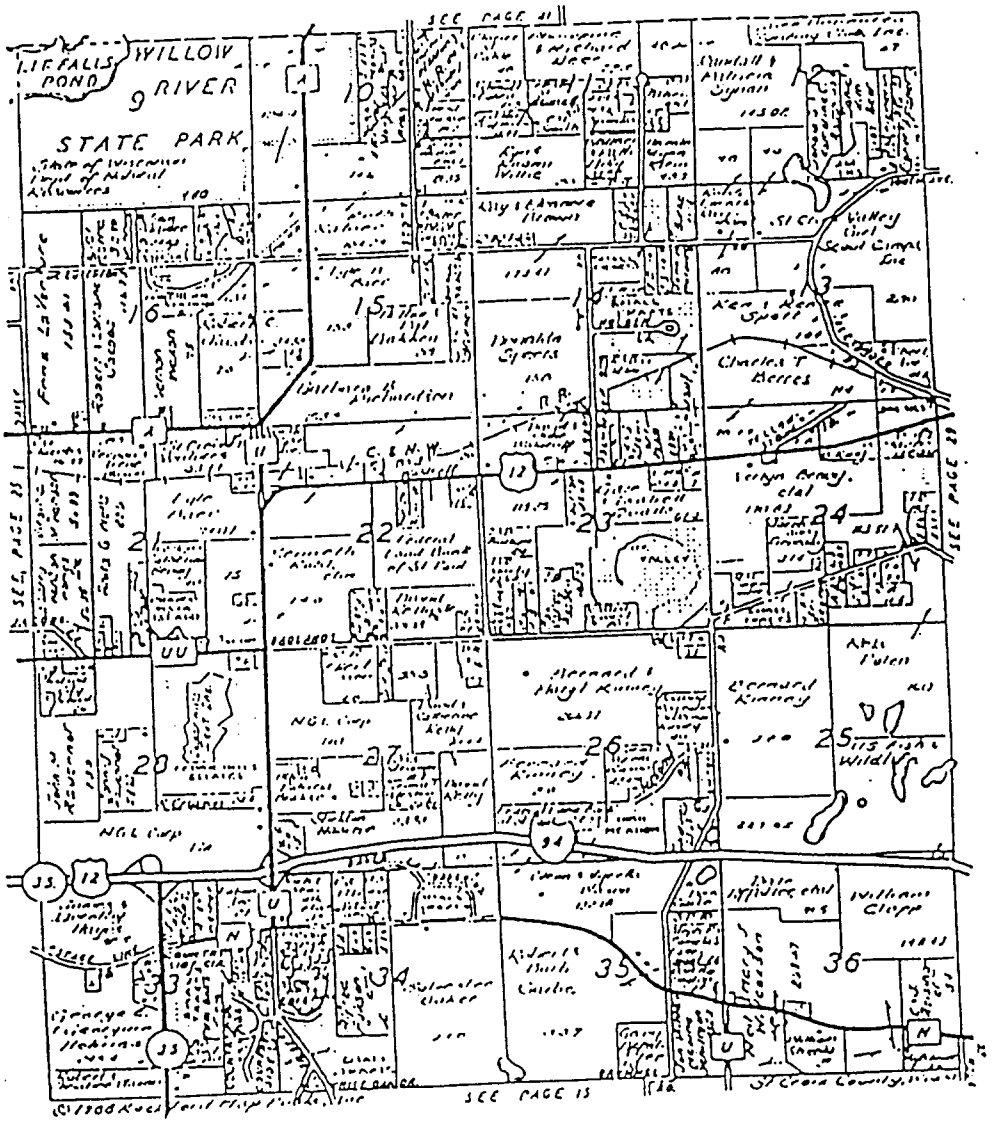

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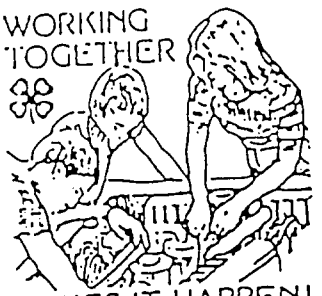
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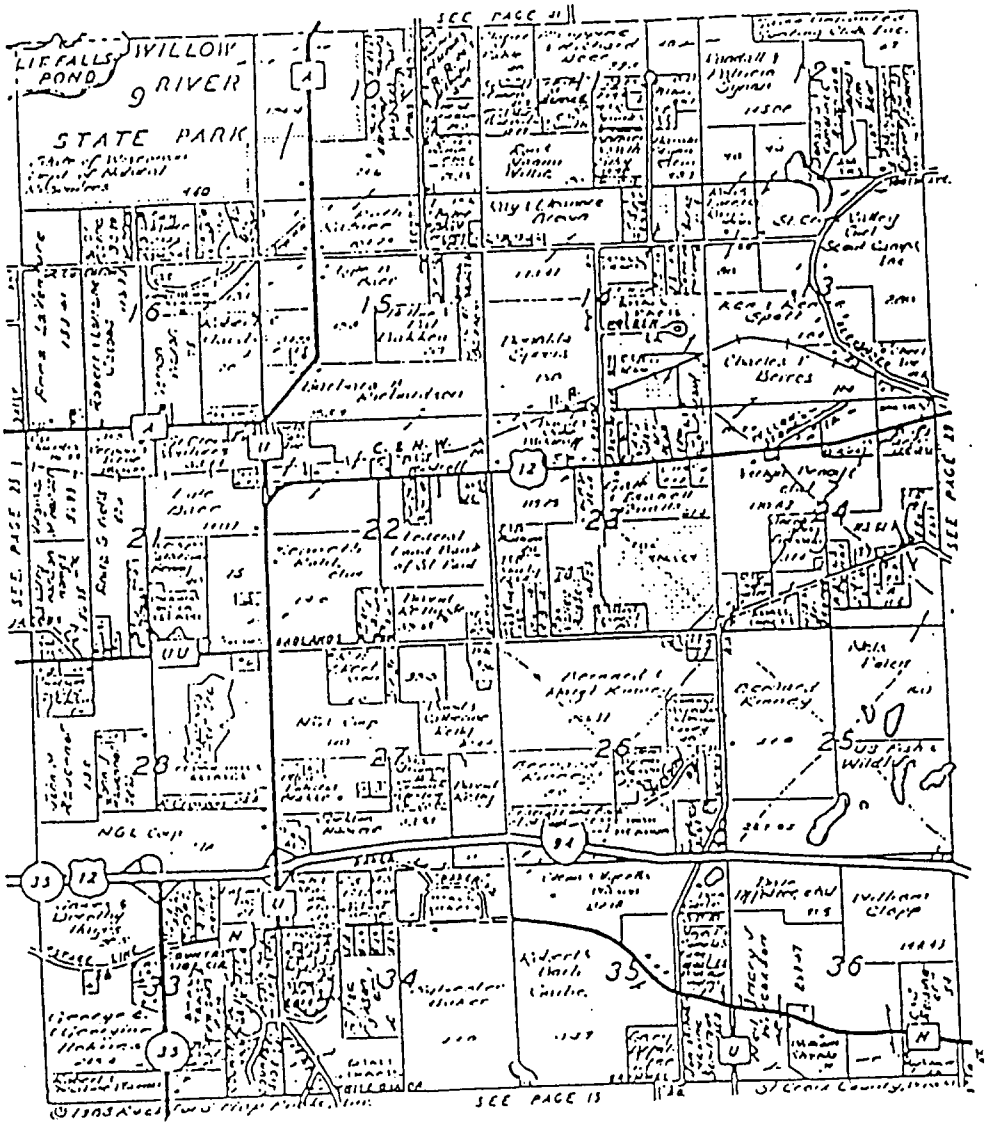

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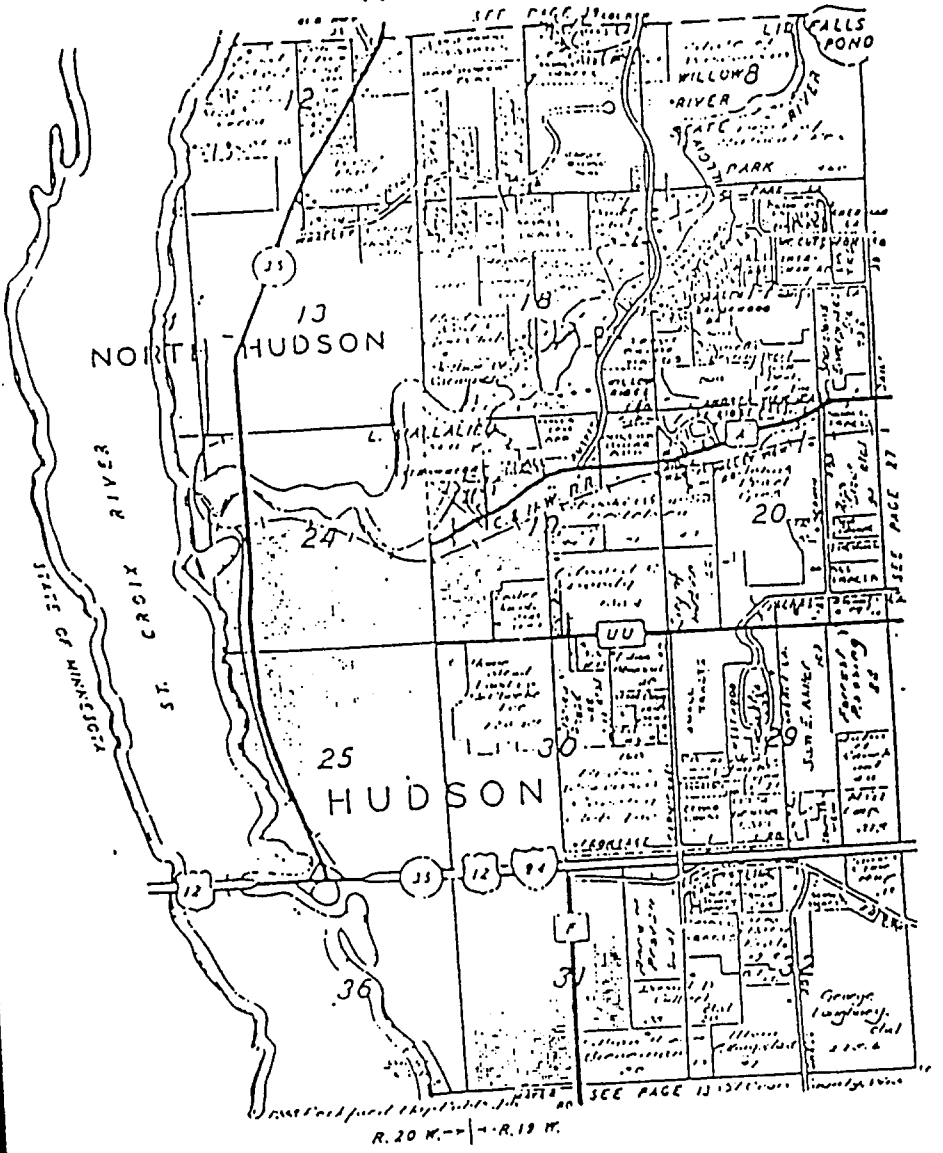

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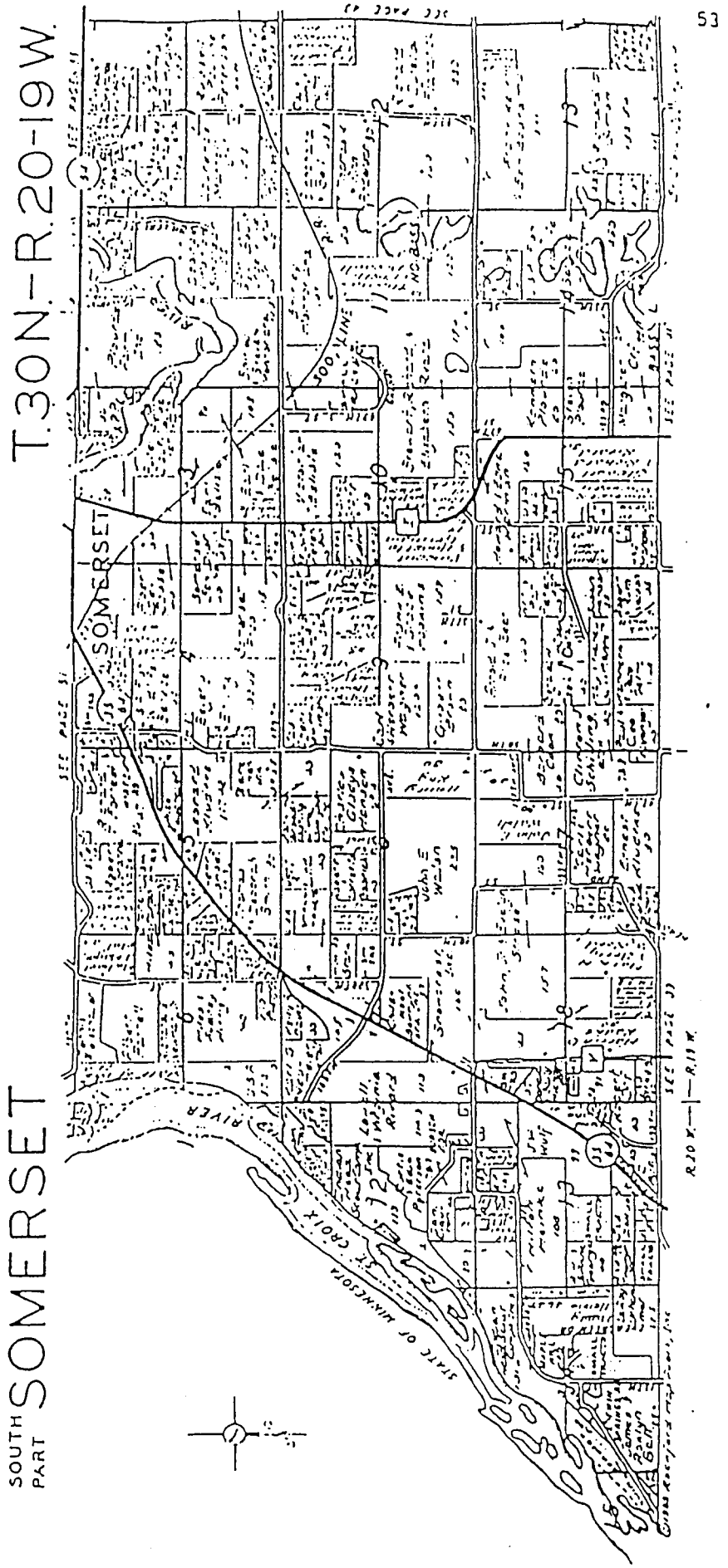

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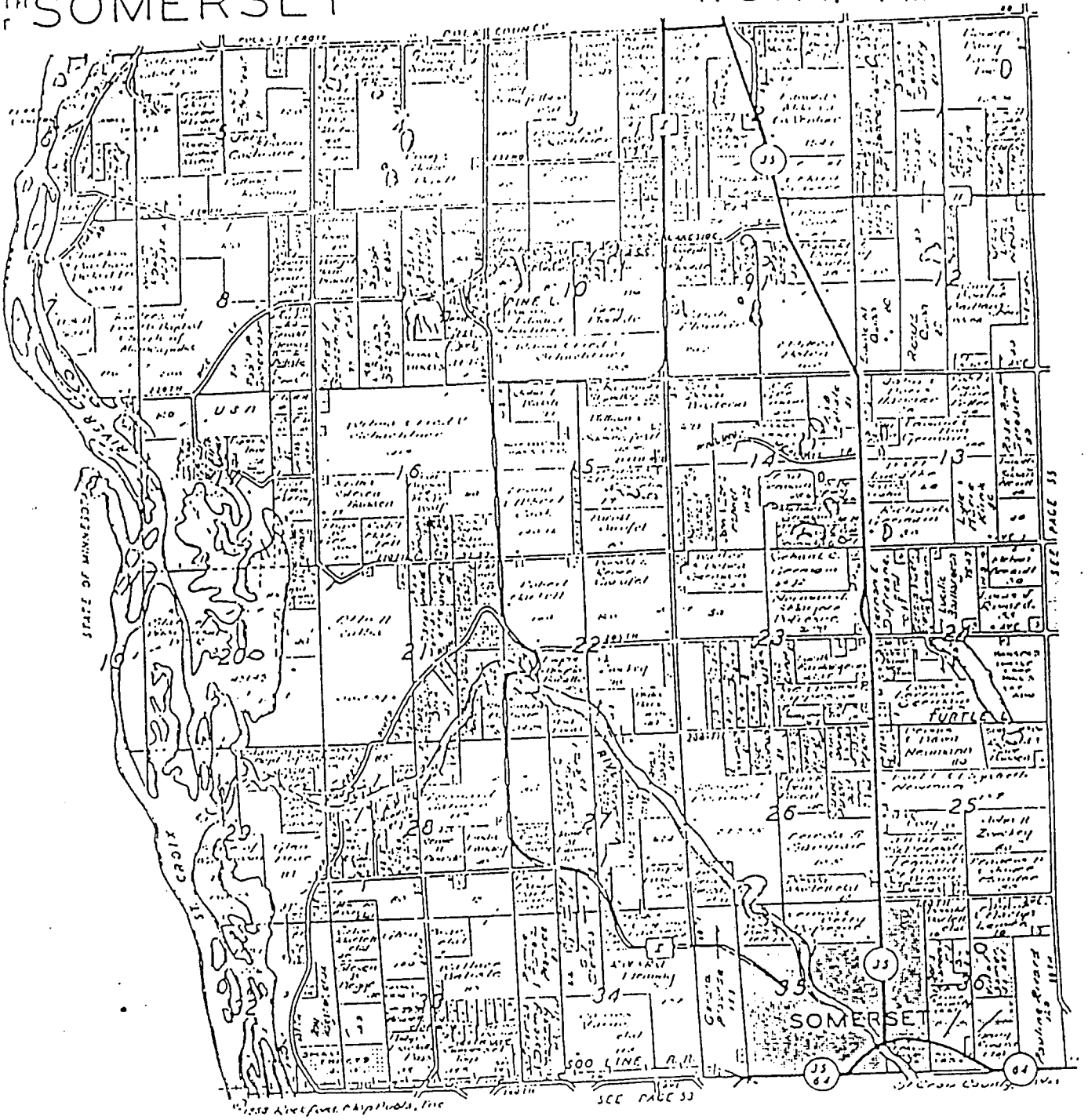

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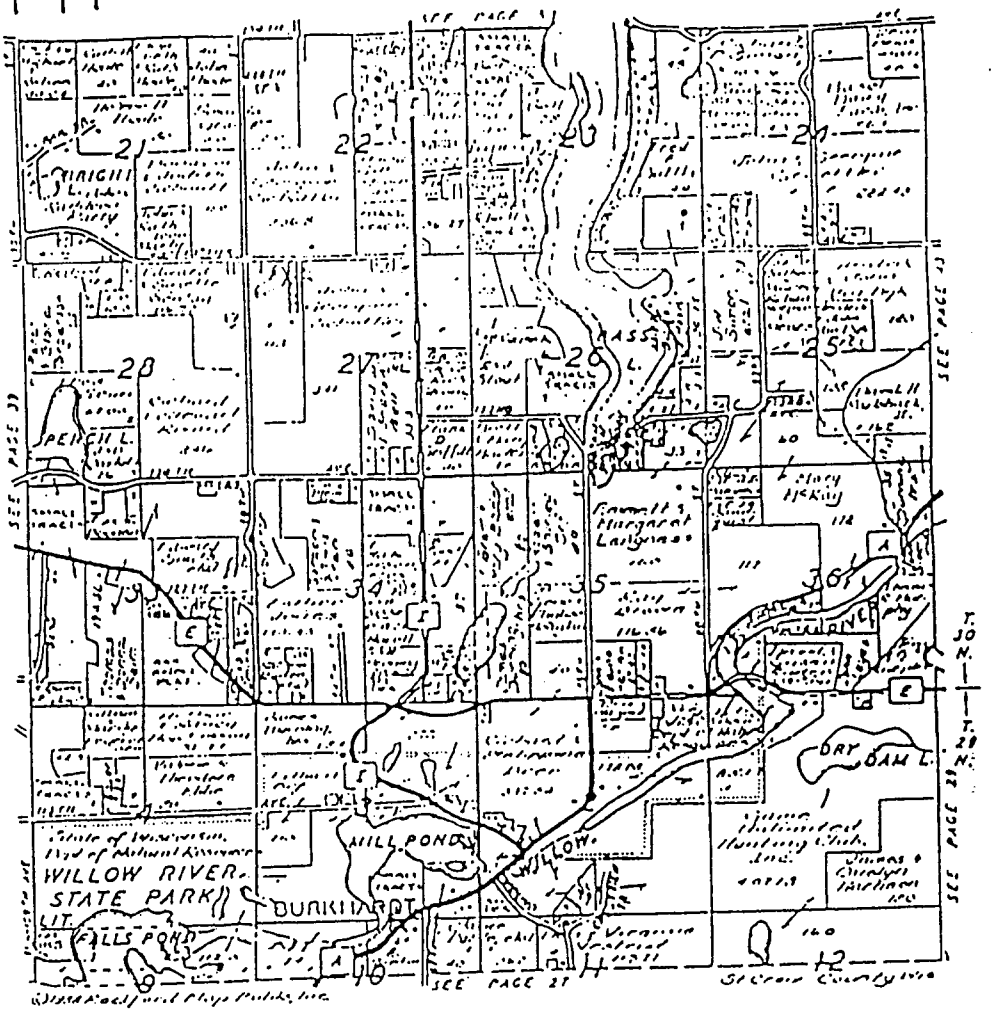

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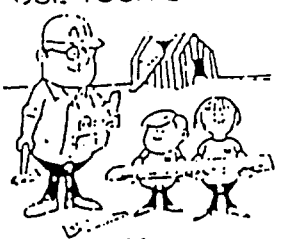

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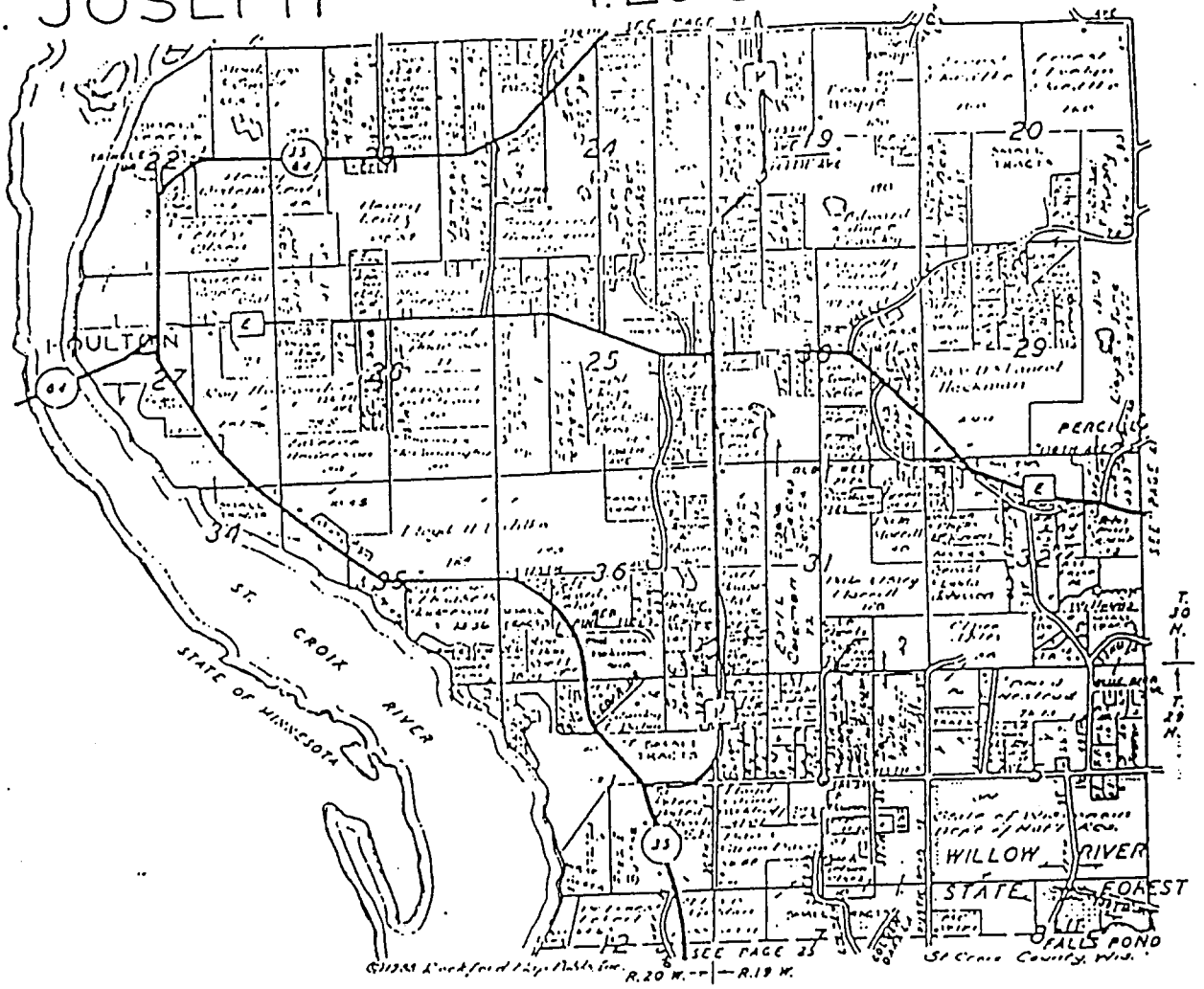

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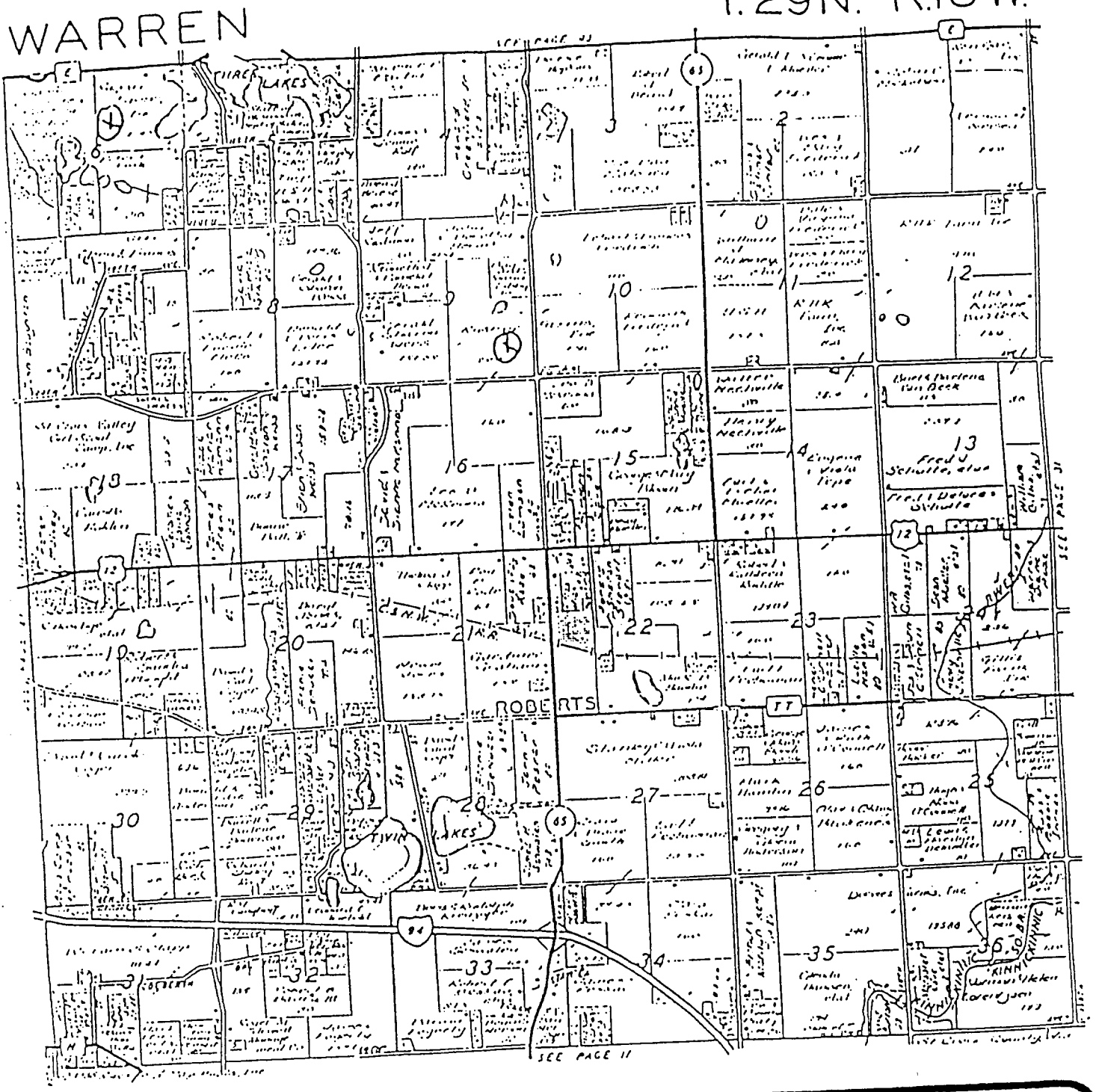

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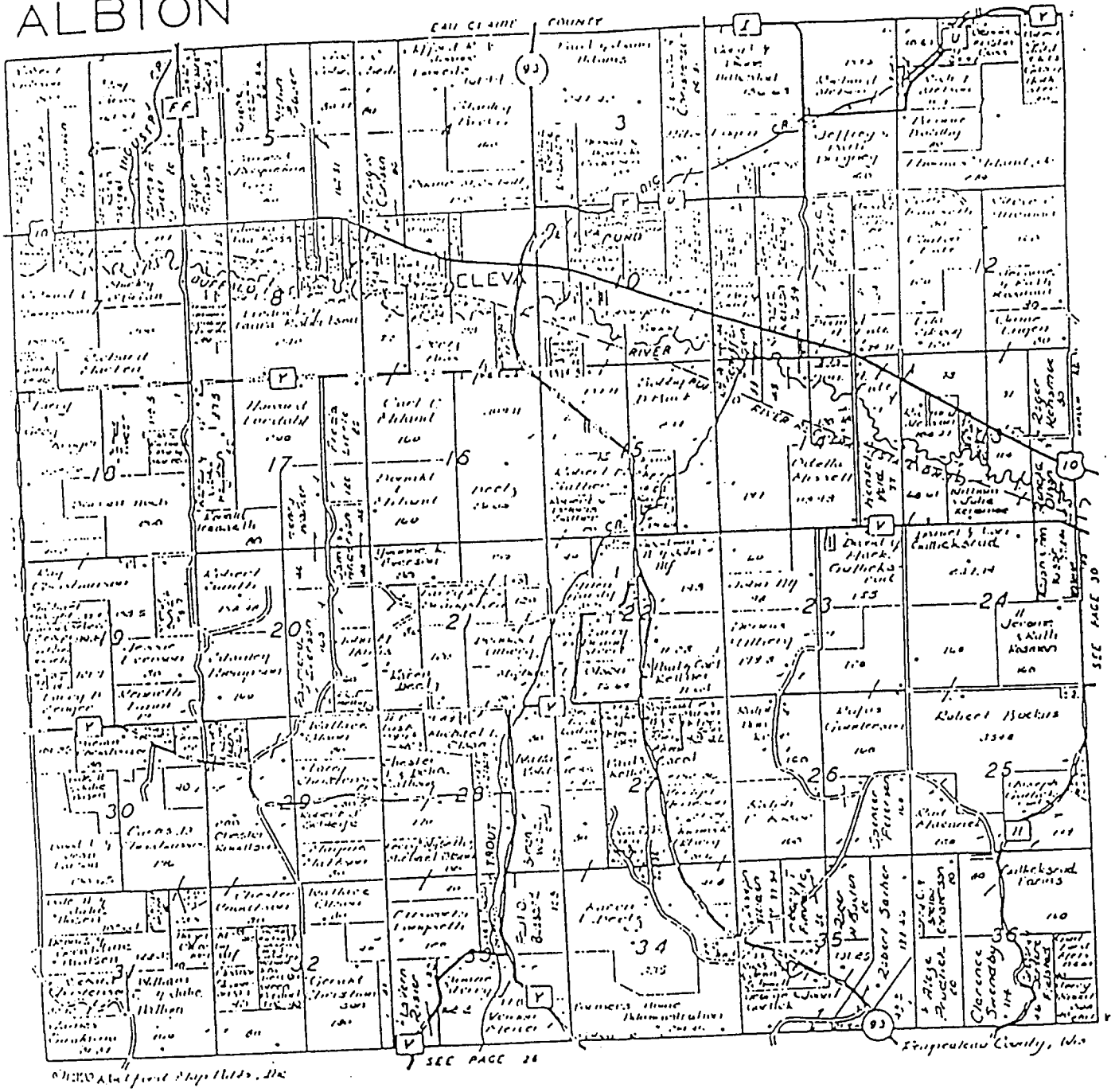

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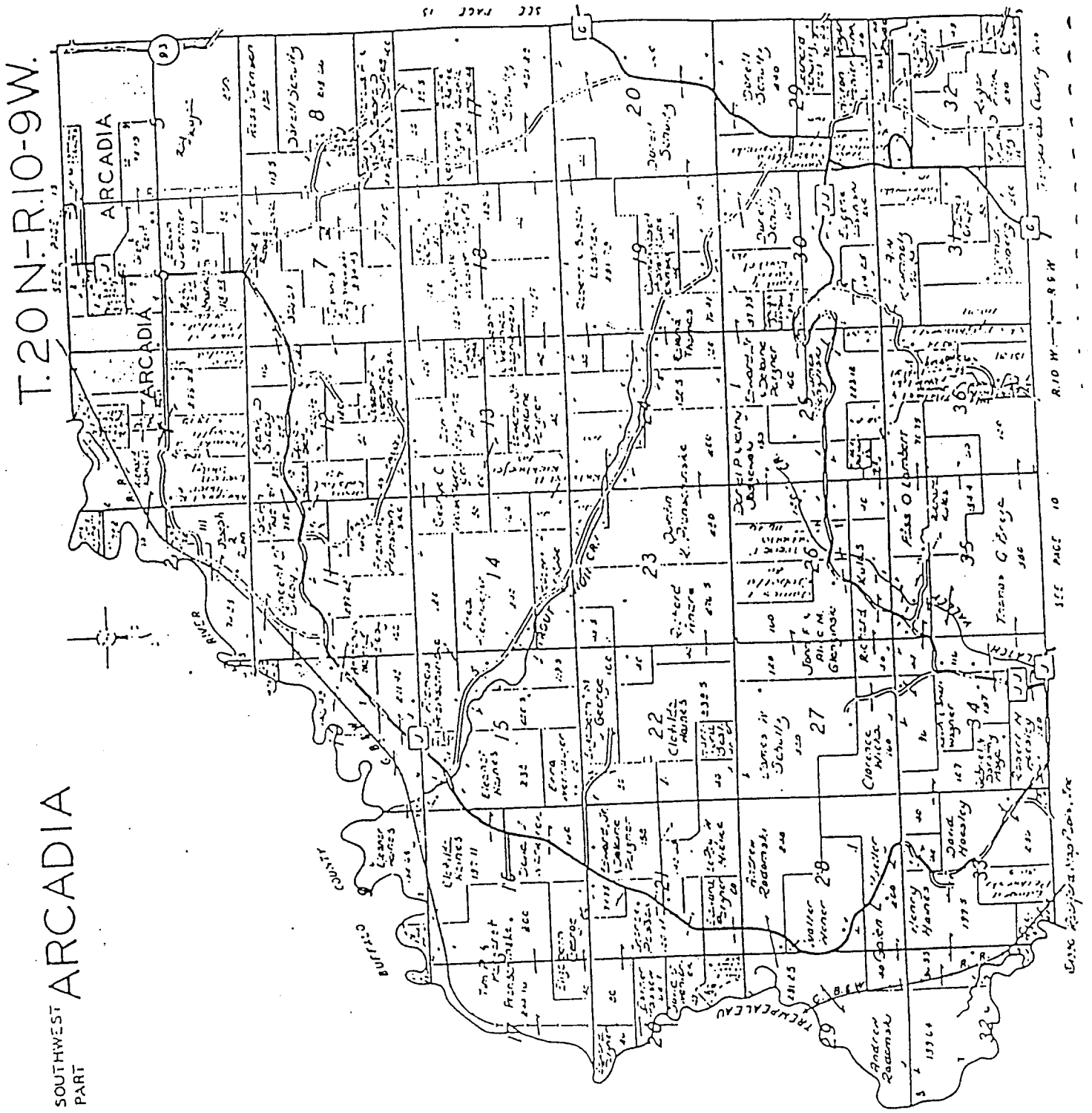

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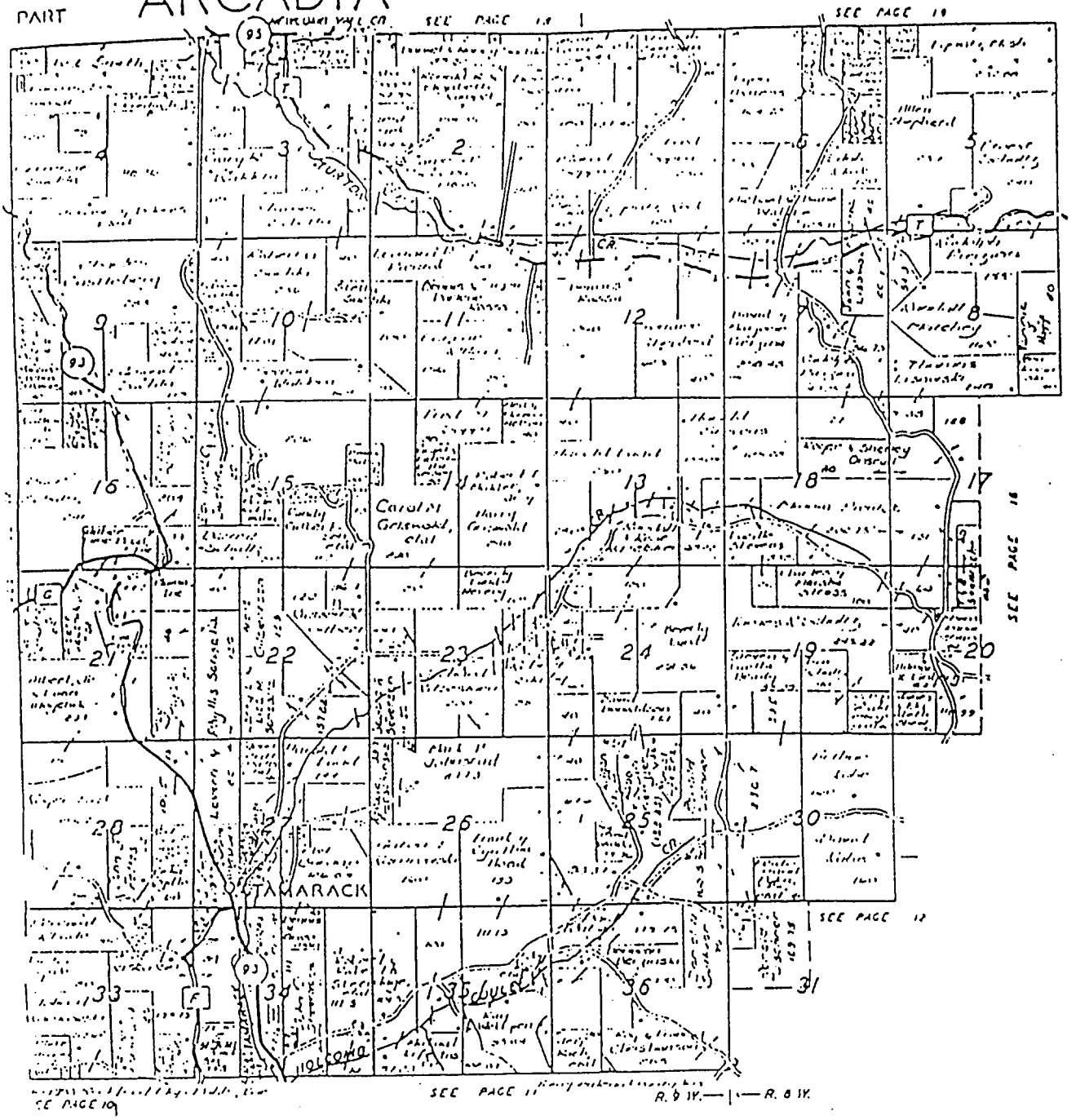

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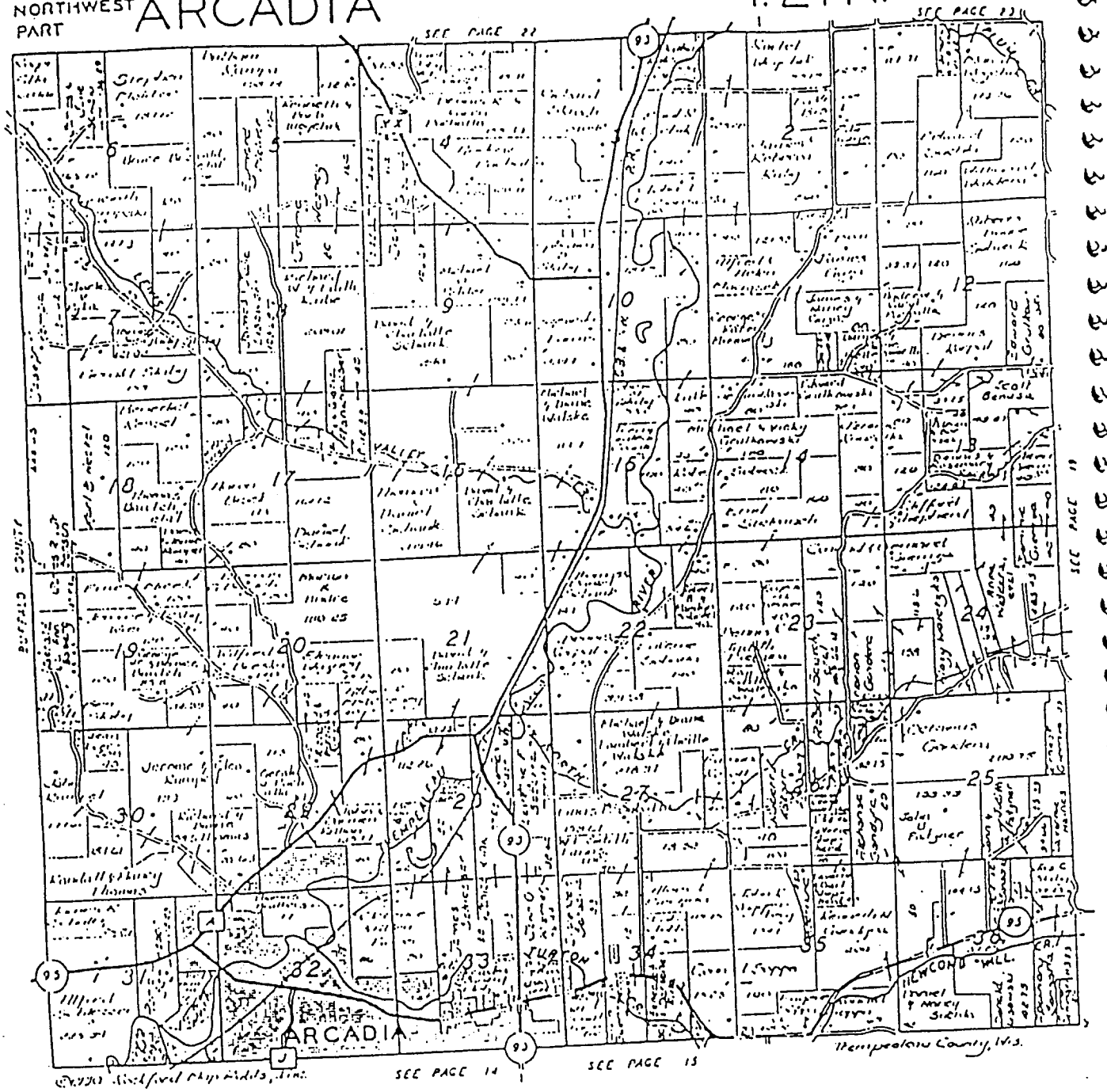

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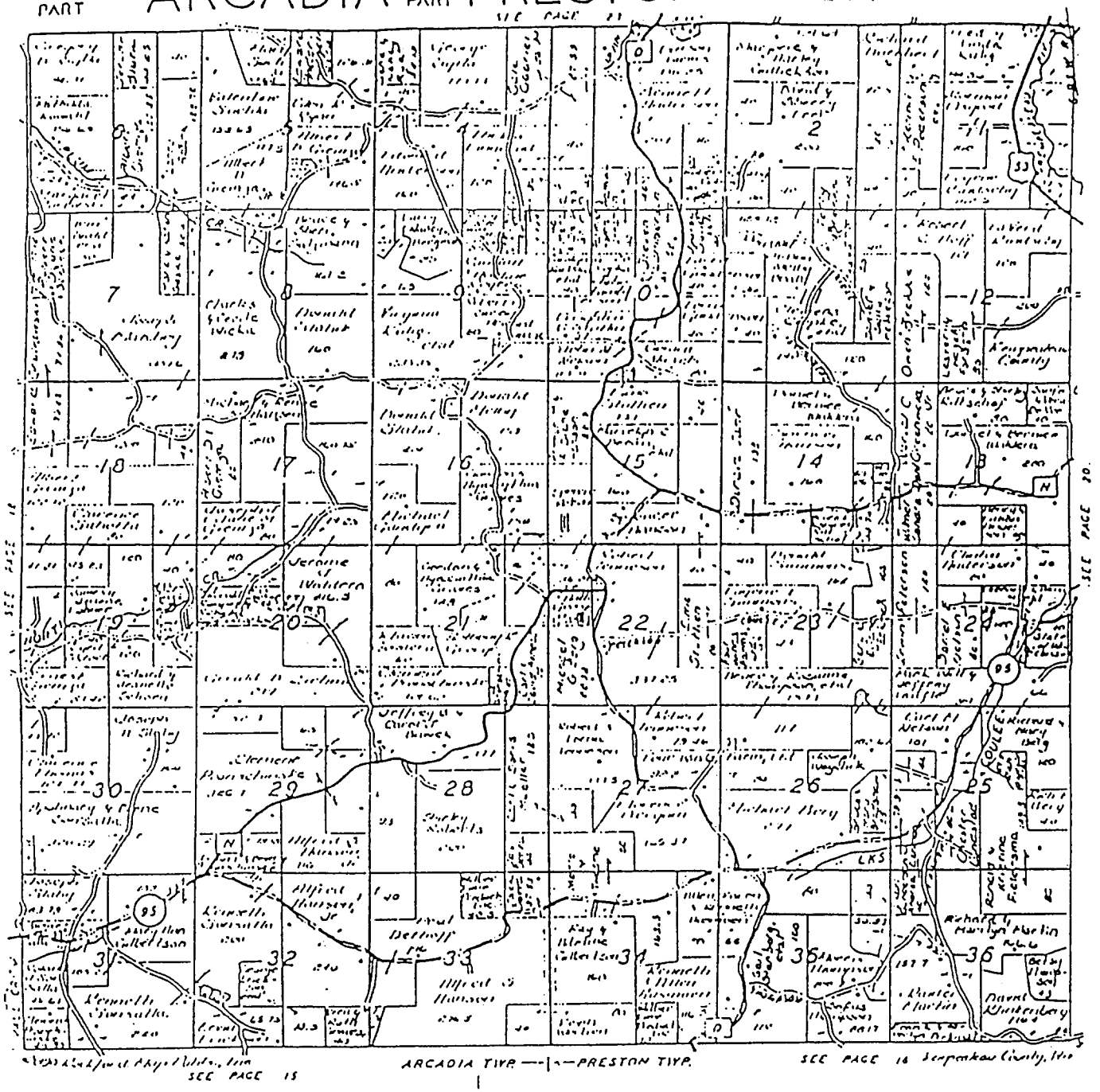

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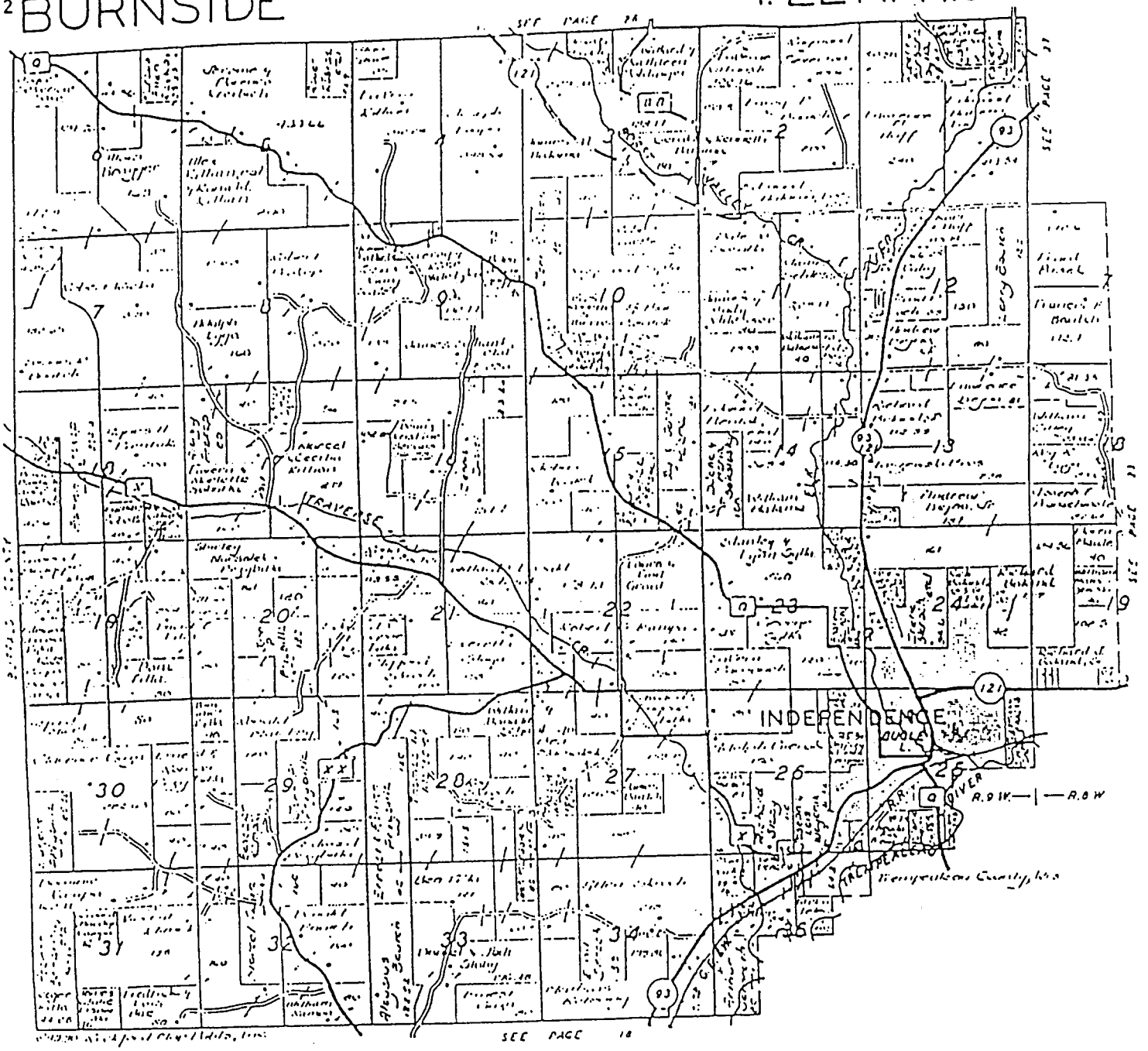

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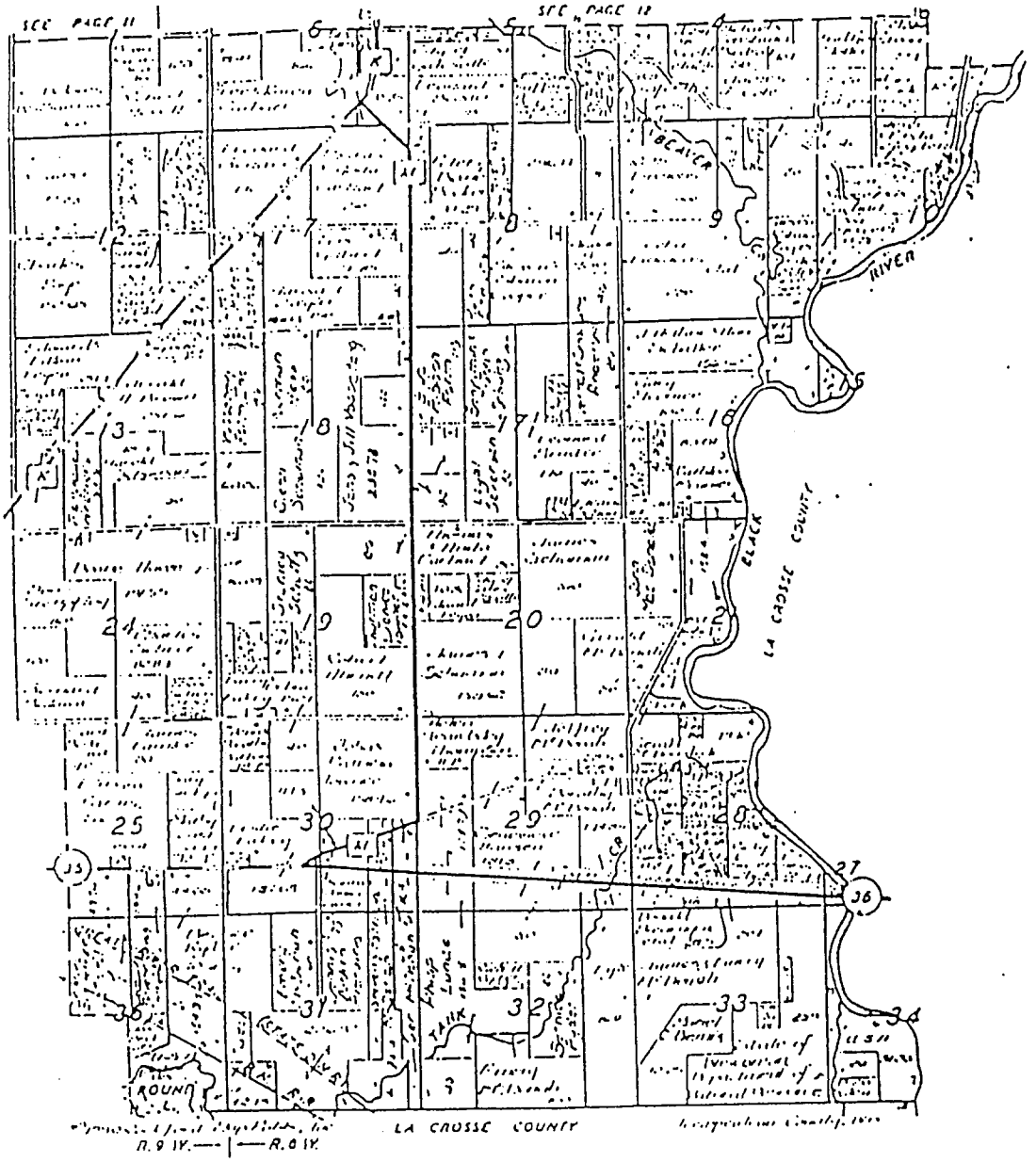

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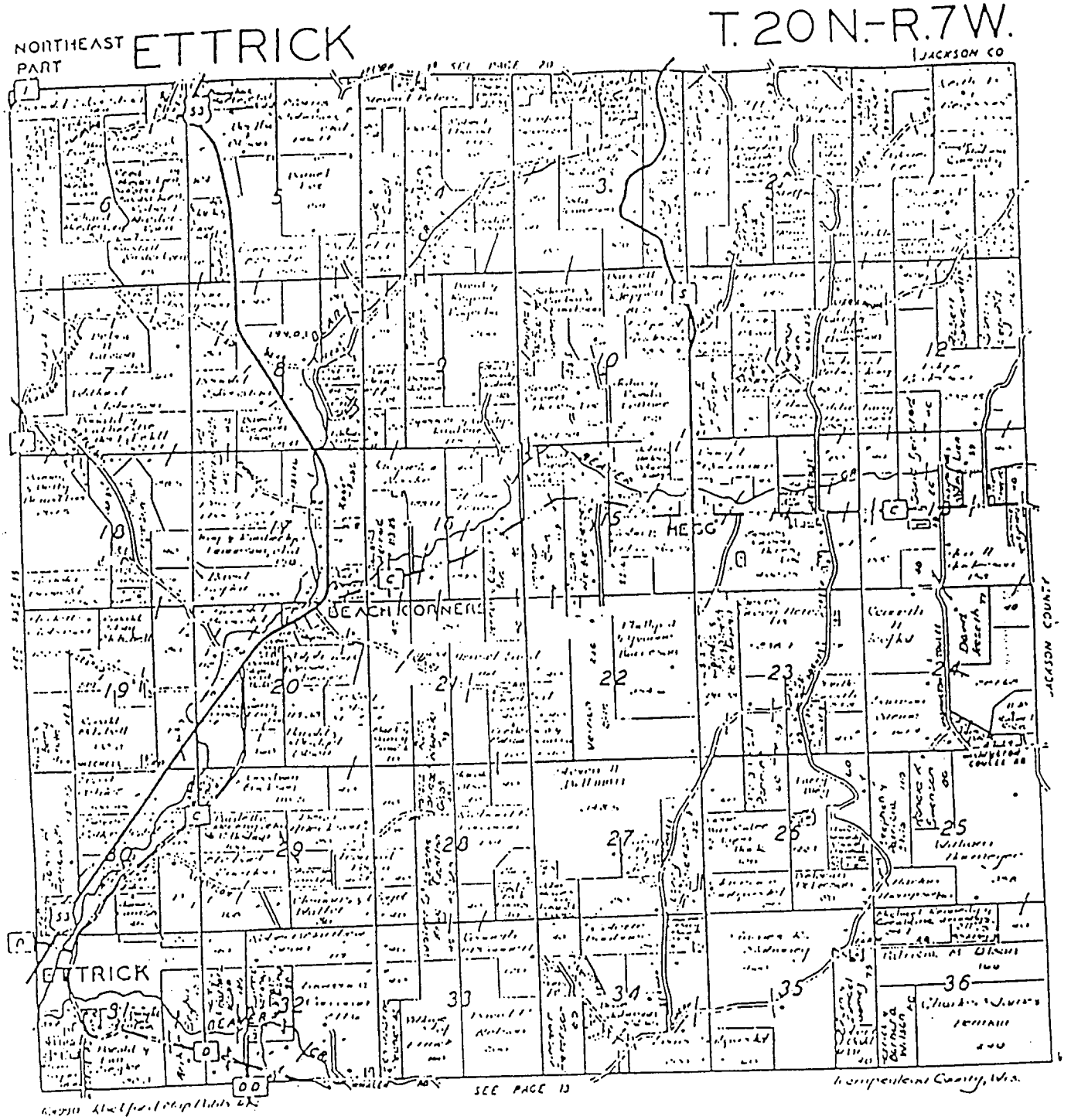

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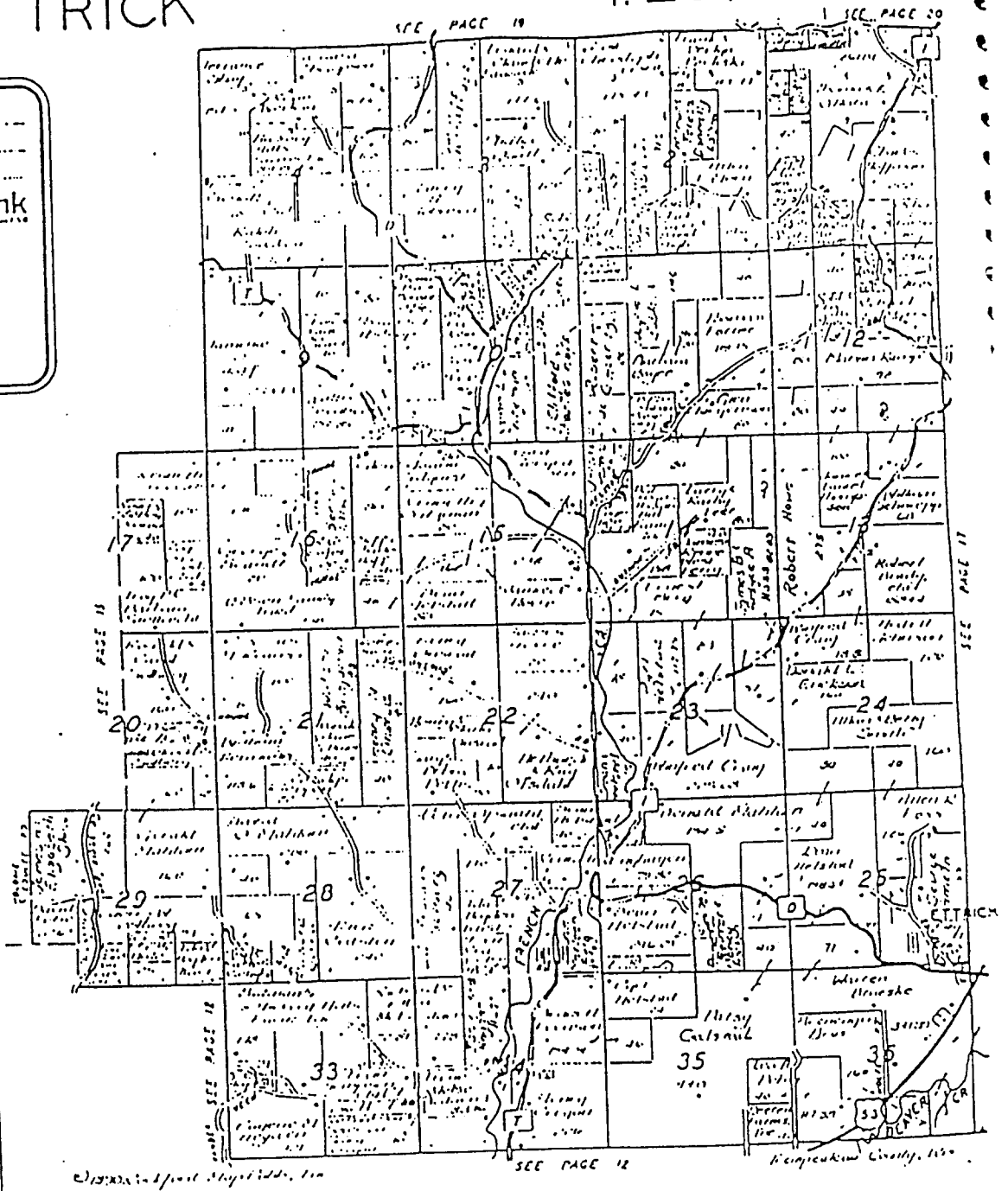

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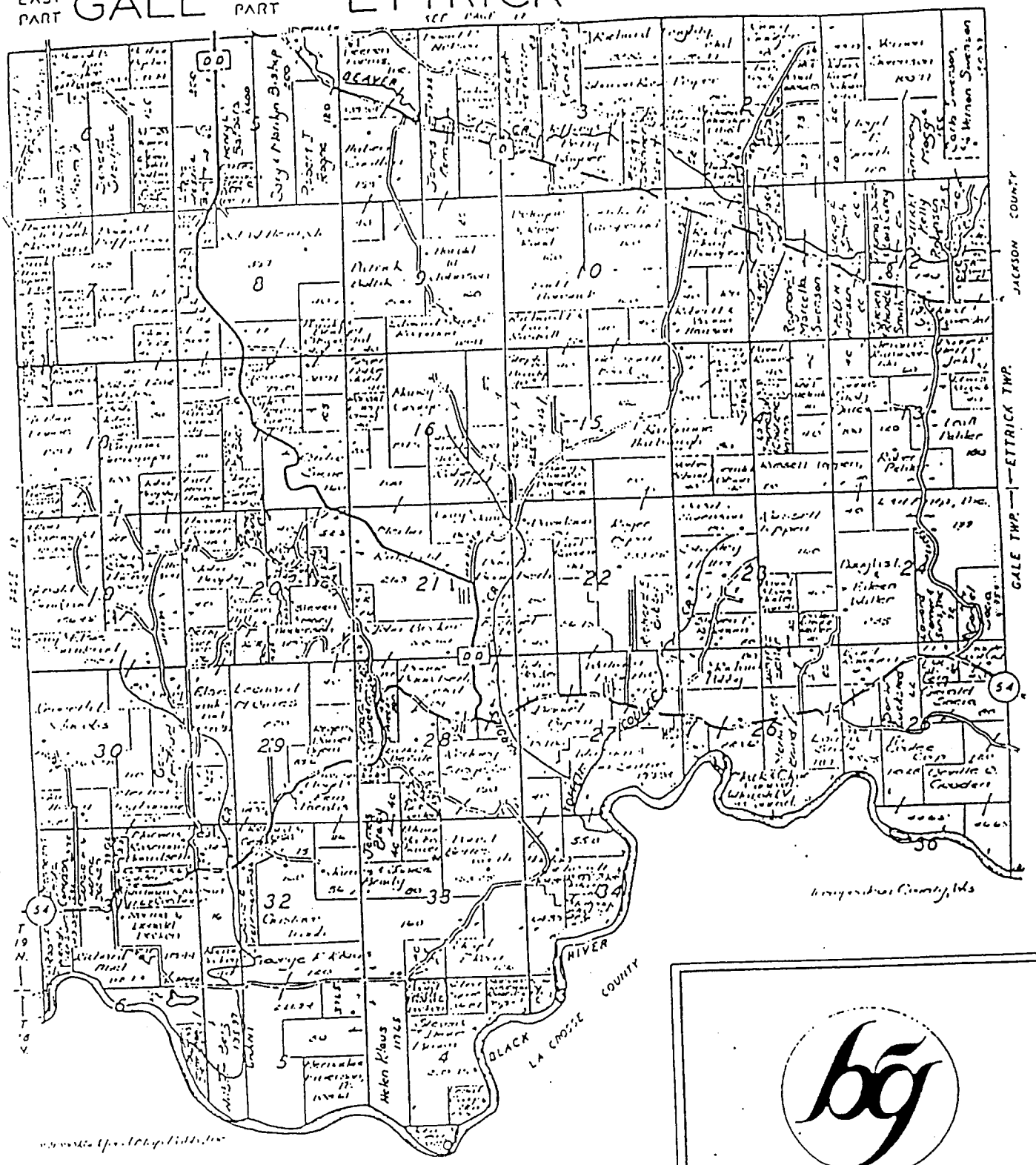

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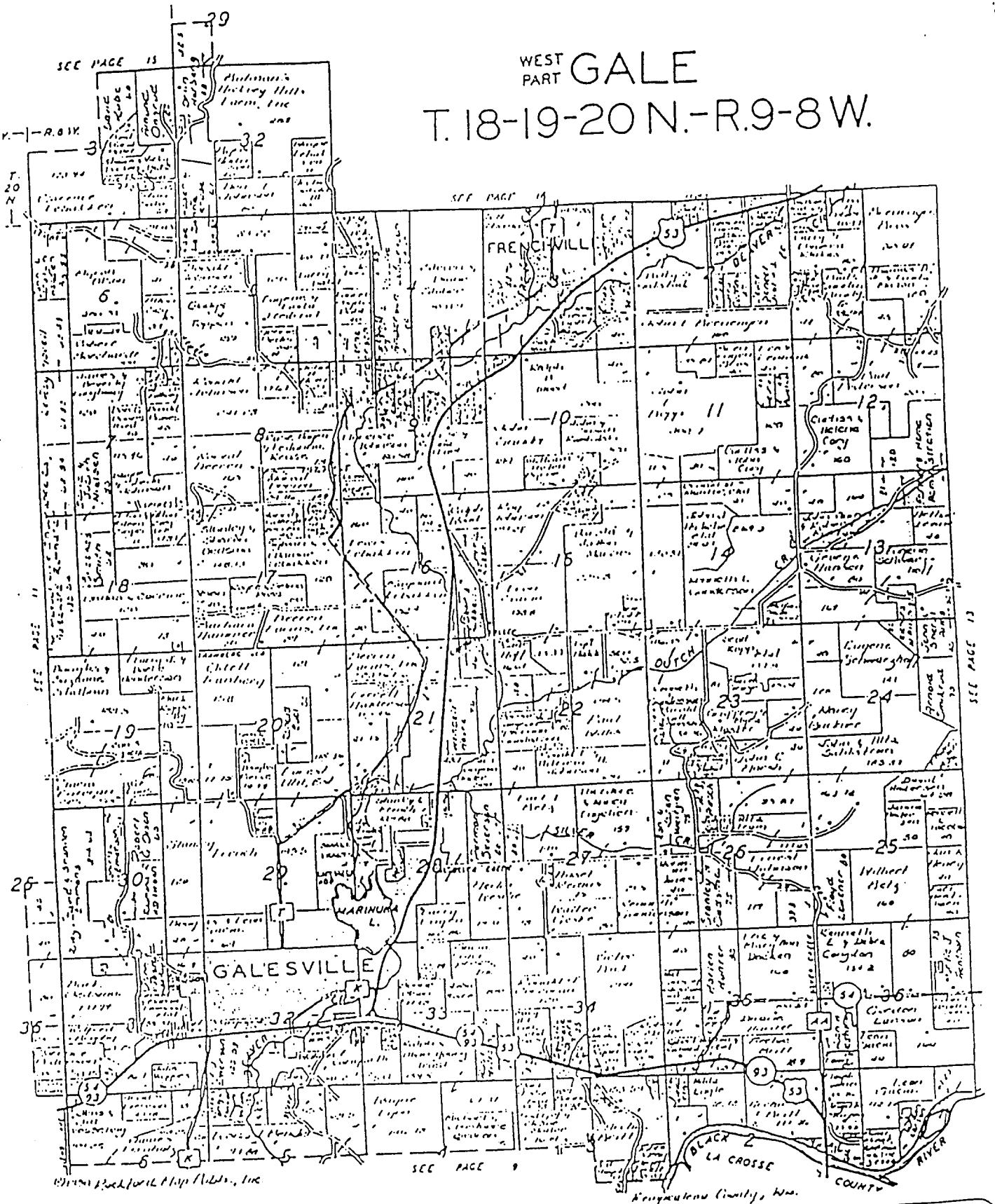

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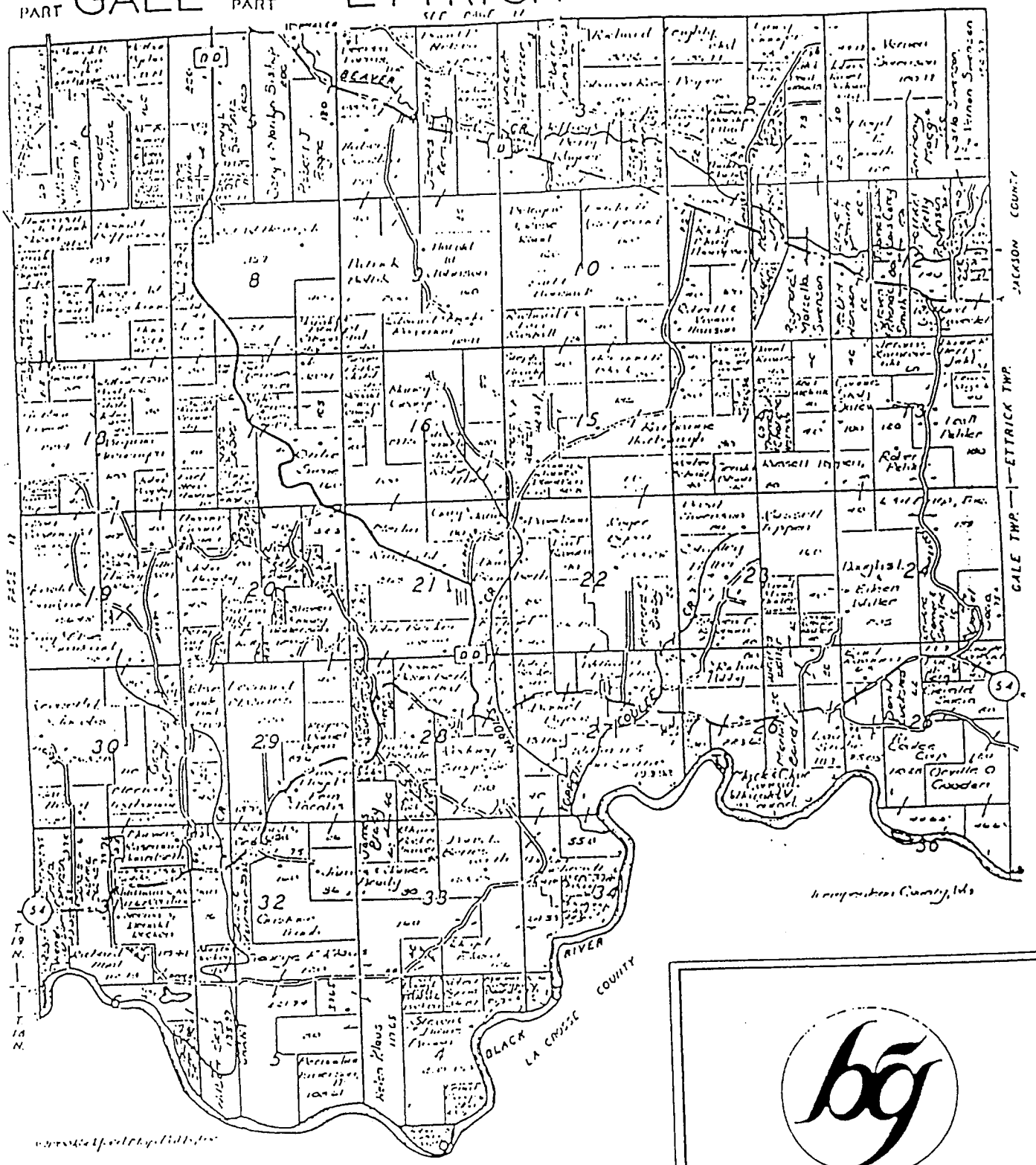

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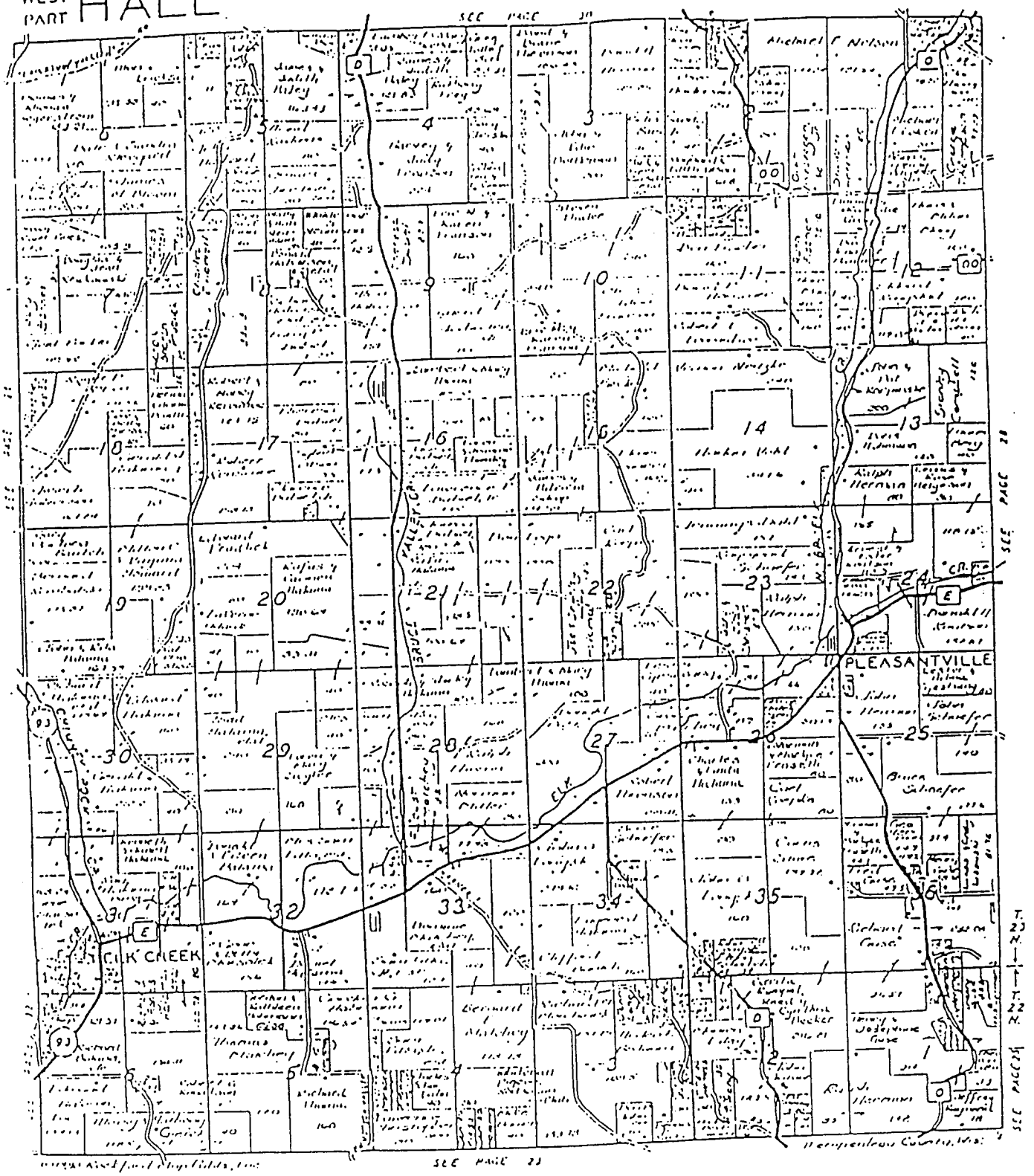

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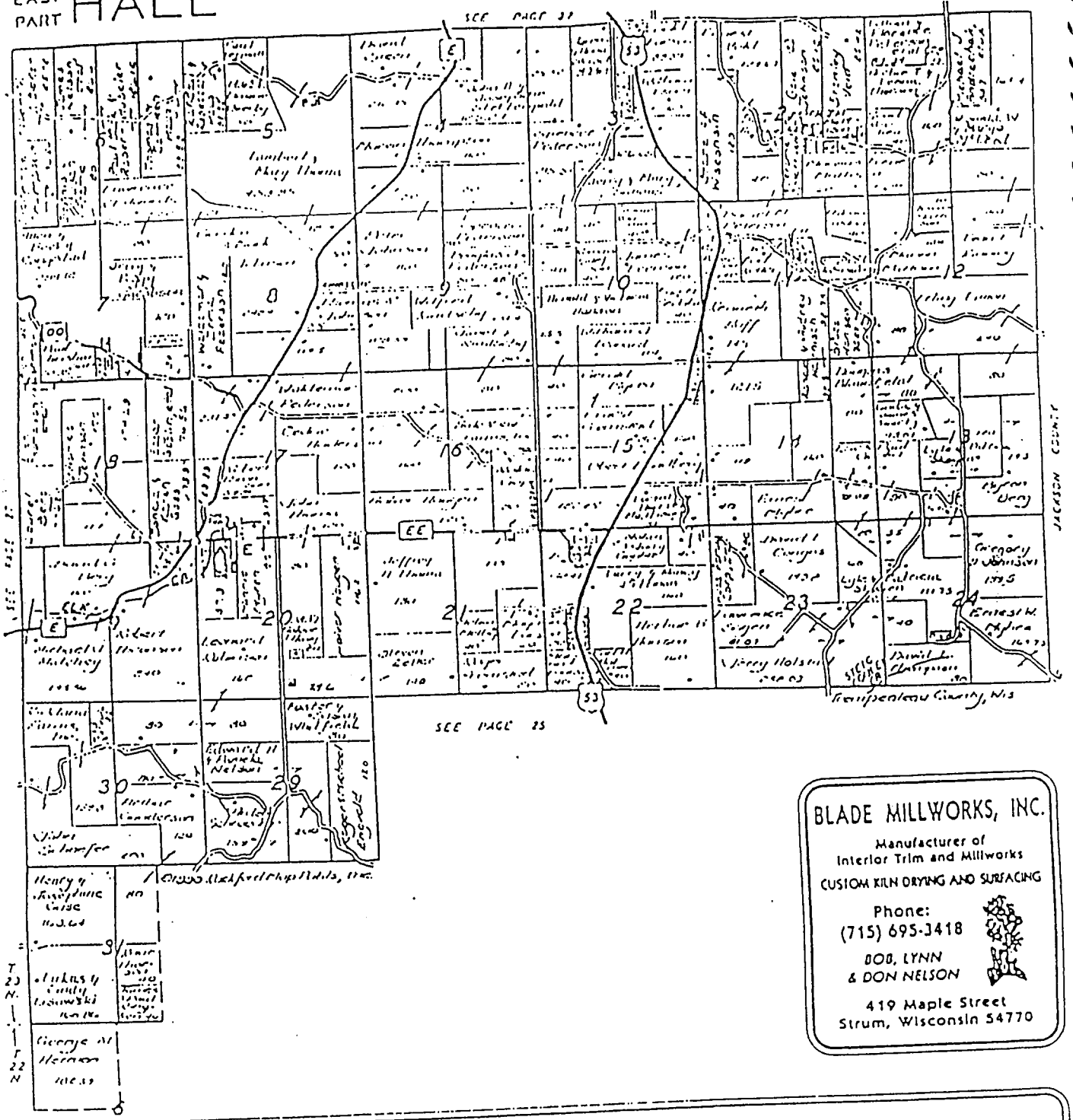

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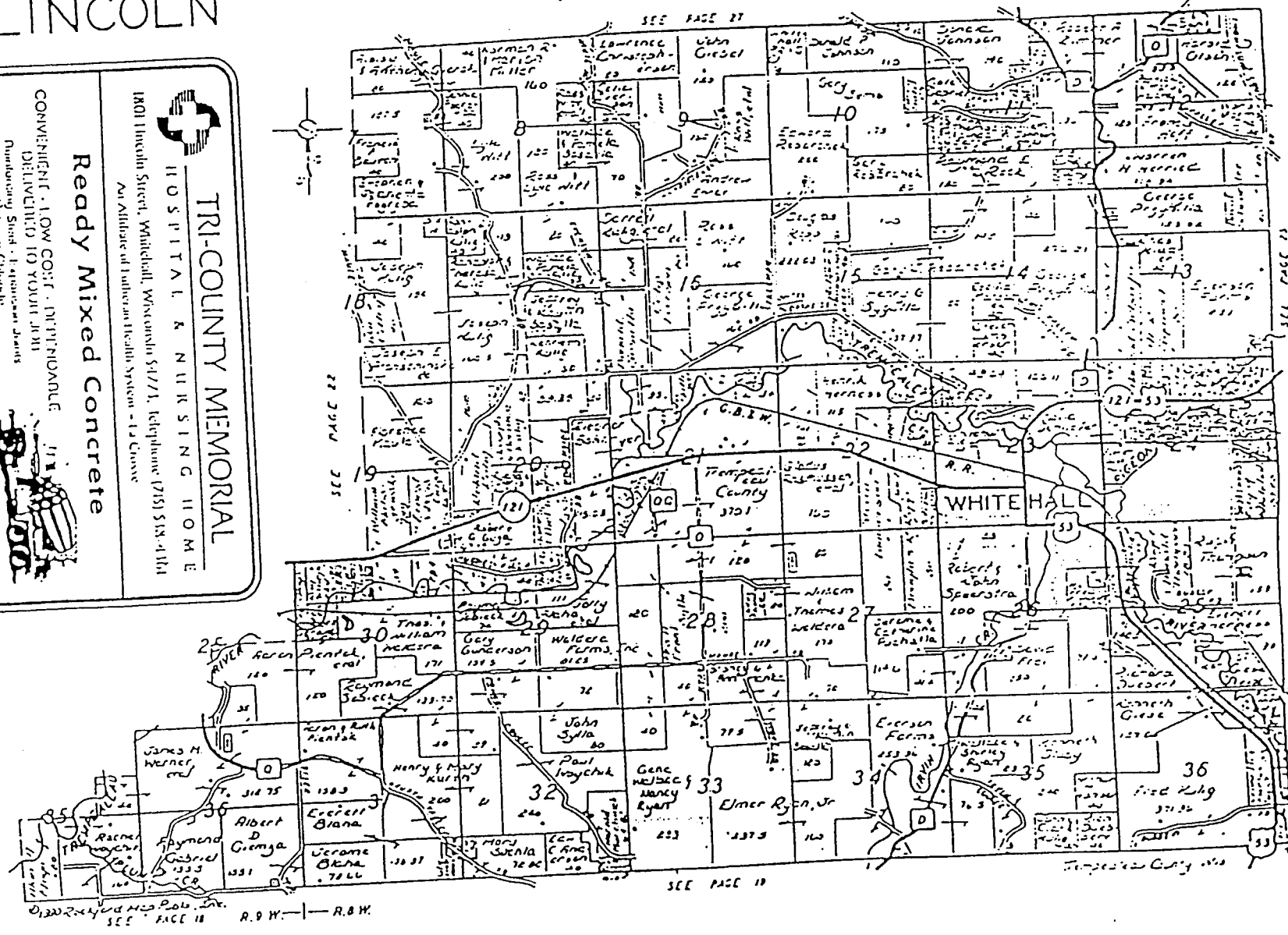

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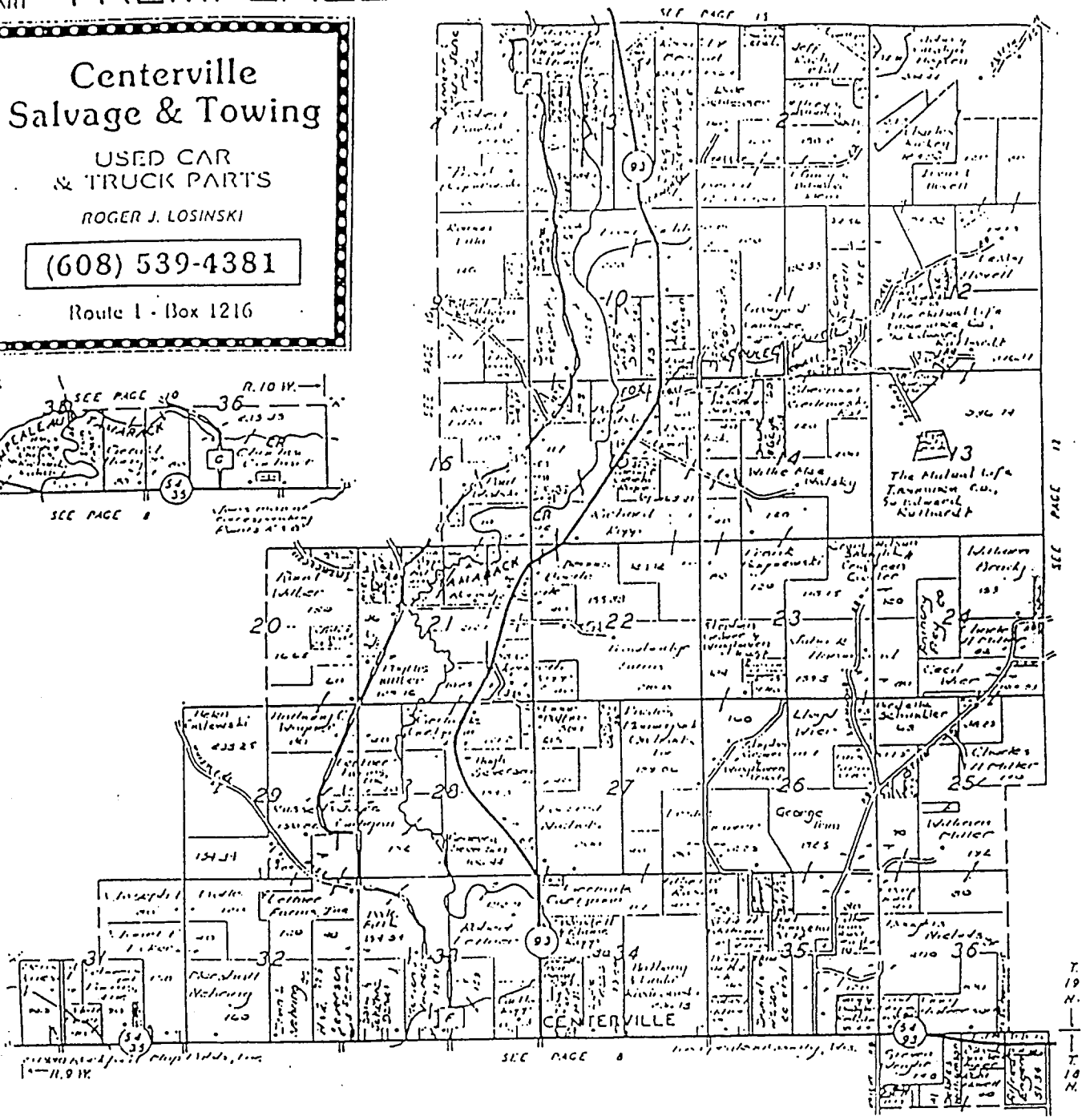

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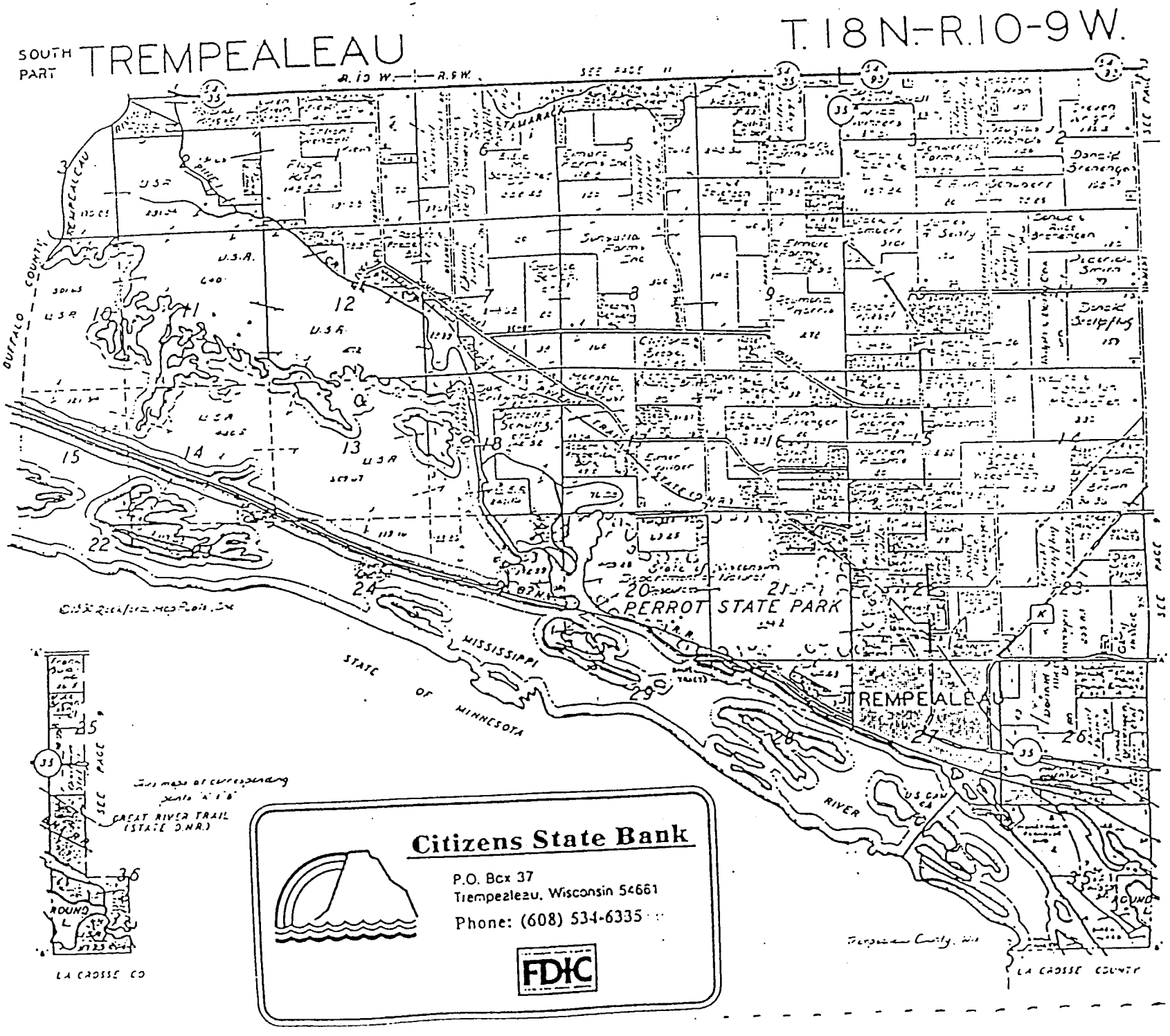
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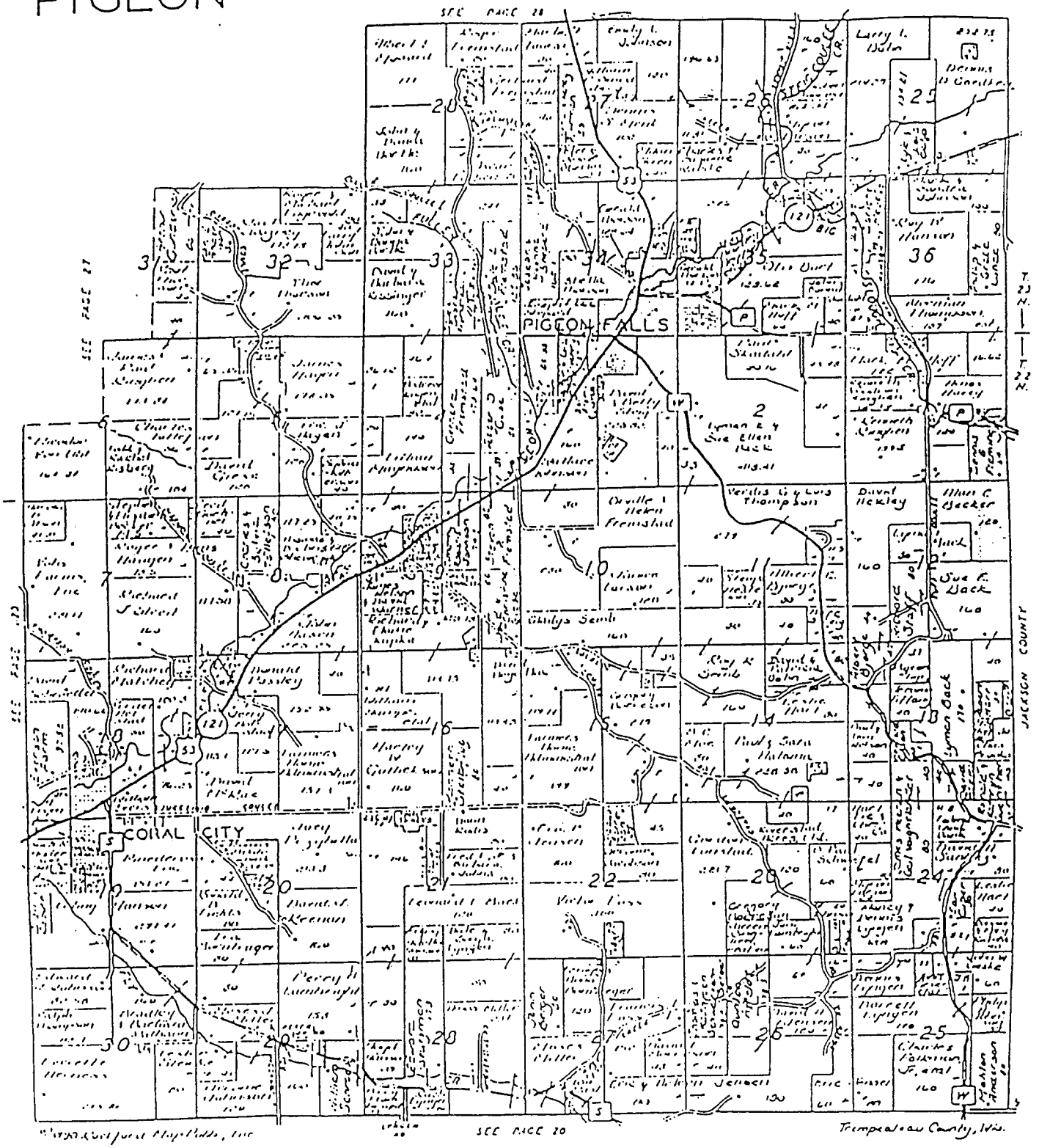

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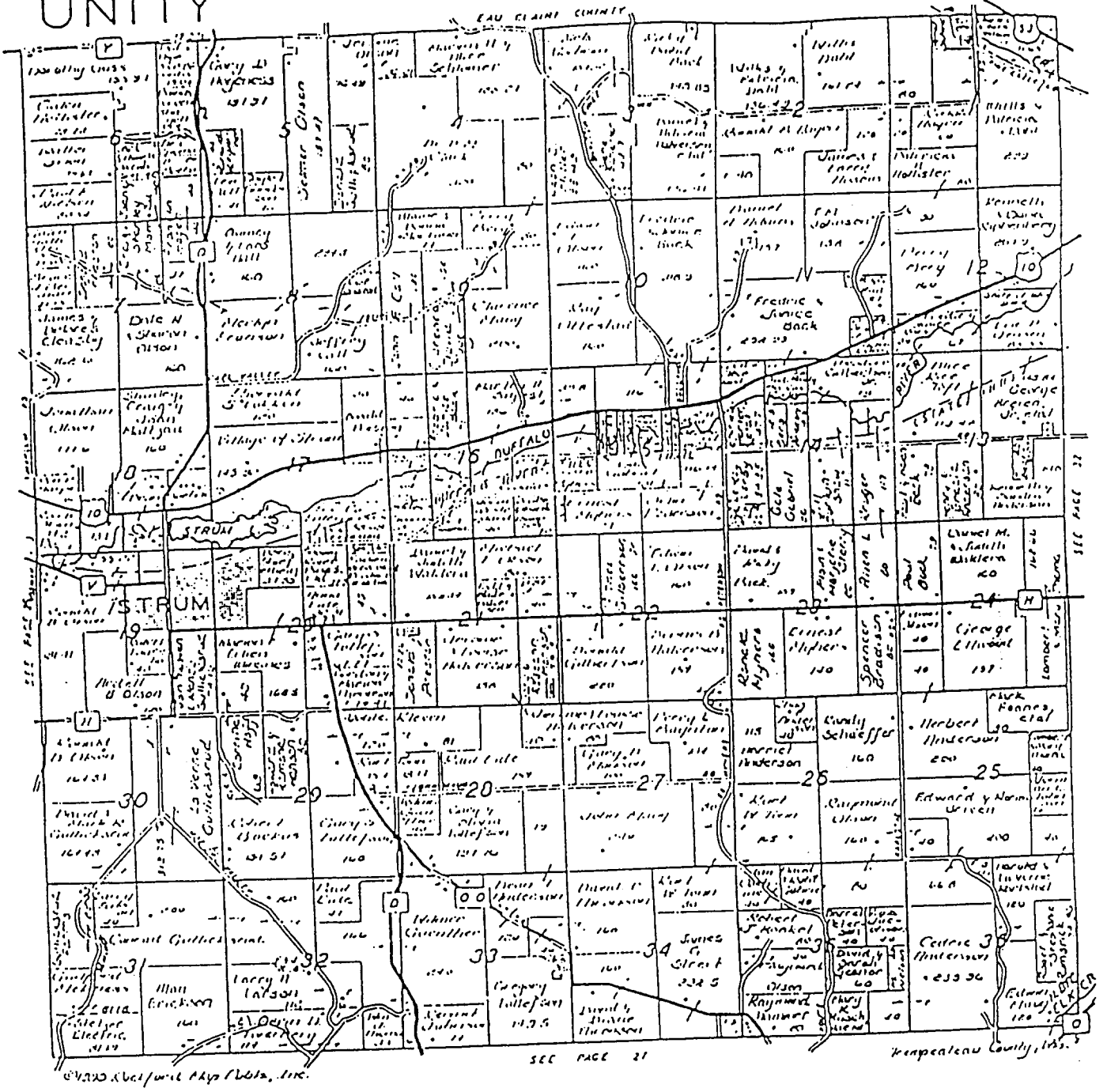
T. 24 N.–R. 8 W.



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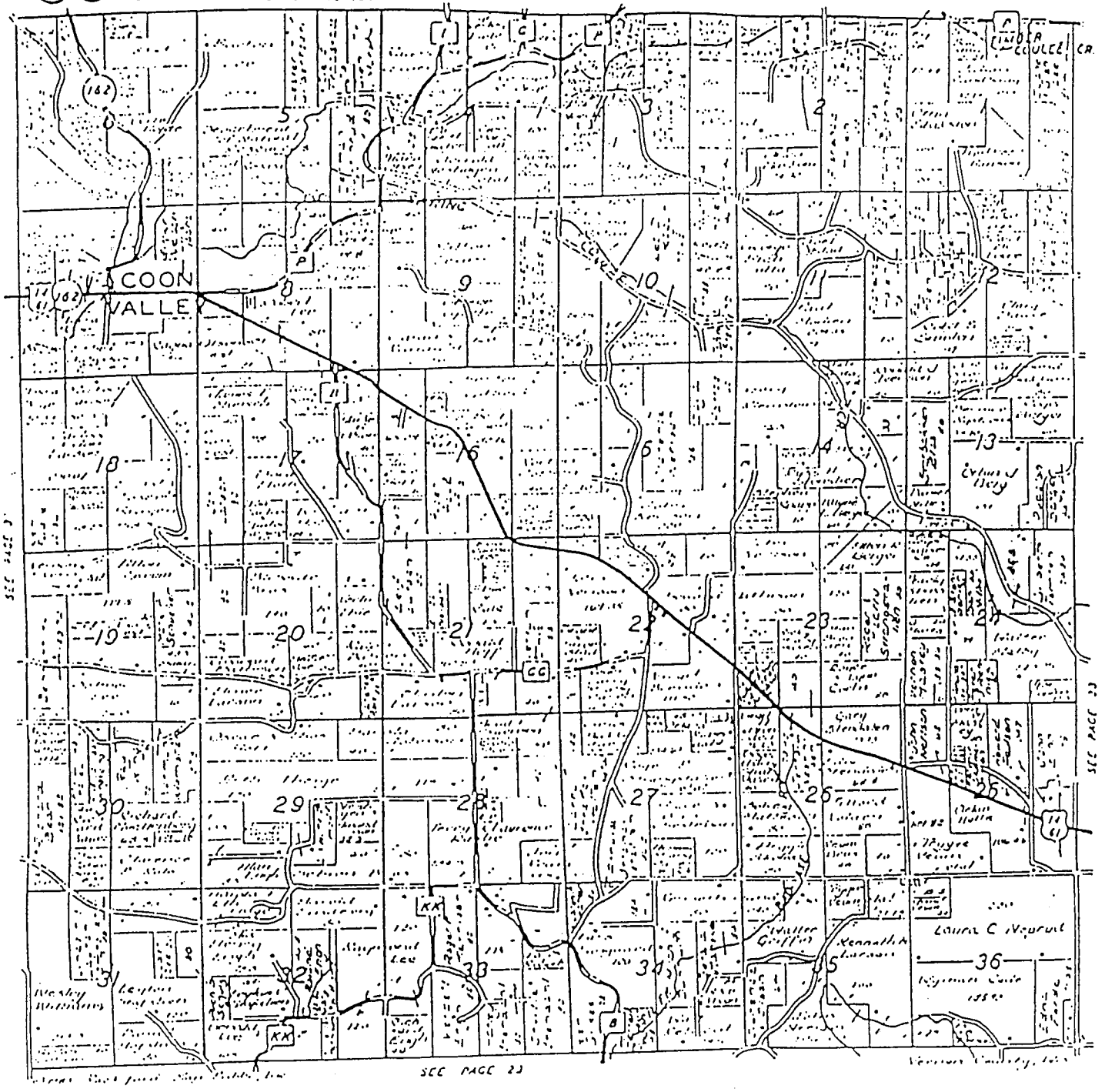
T. 14 N.—R. 5 W.



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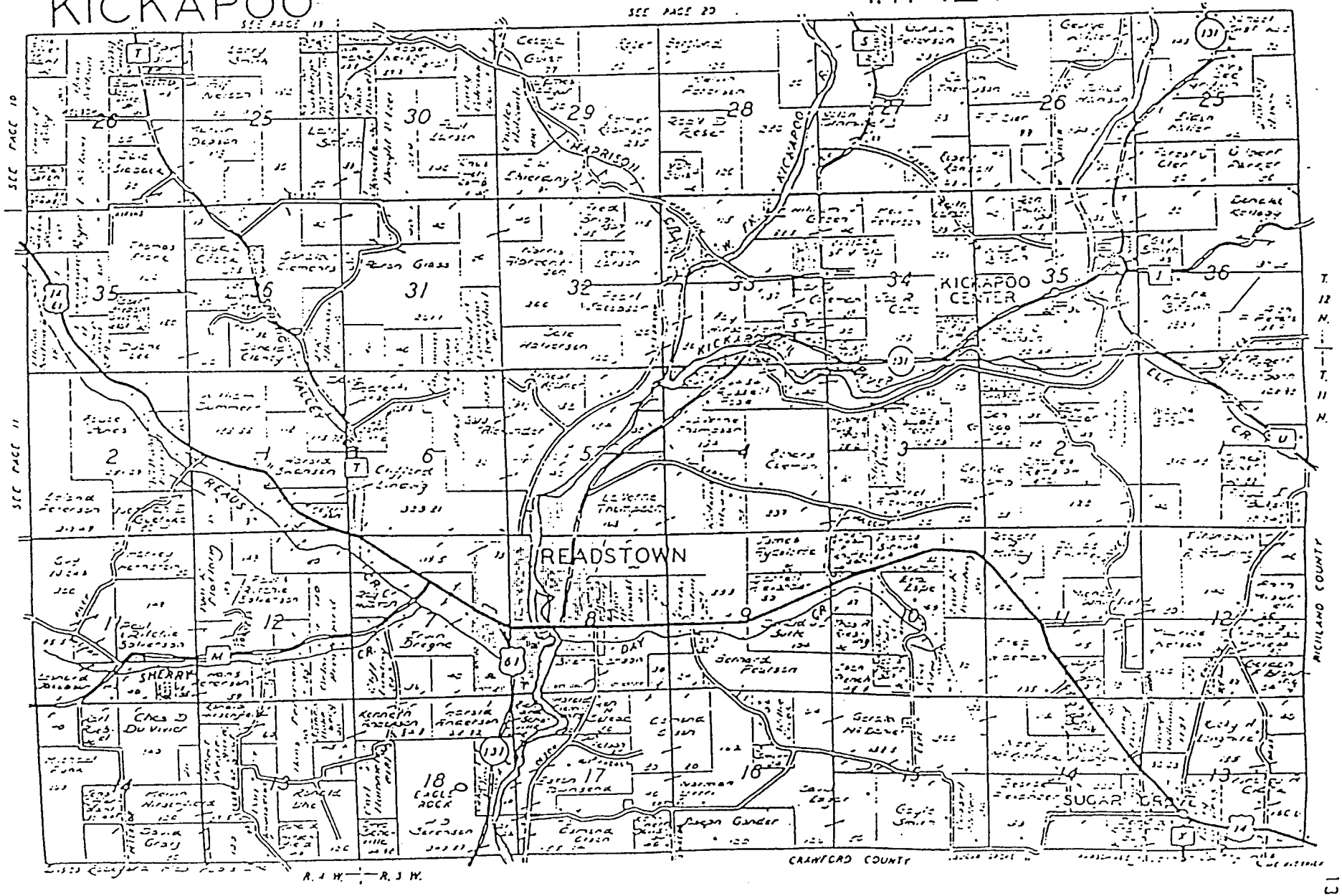
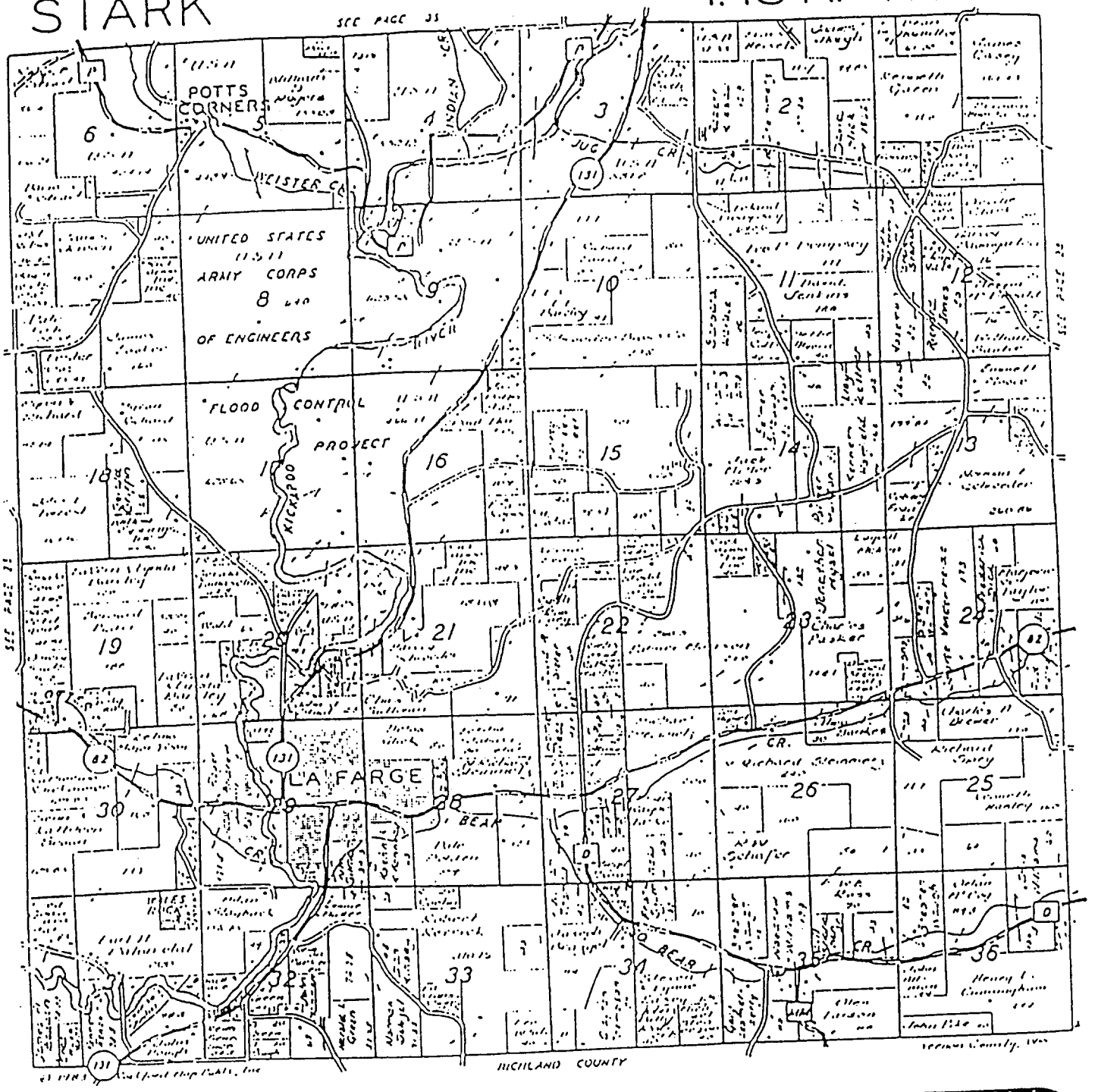
T.11-12 N.—R.4-3 W.



STARK T. 13 N.—R. 2 W.



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LA FARGE, WISCONSIN

625-2480

READSTOWN BRANCH BANK — Readstown, Wisconsin

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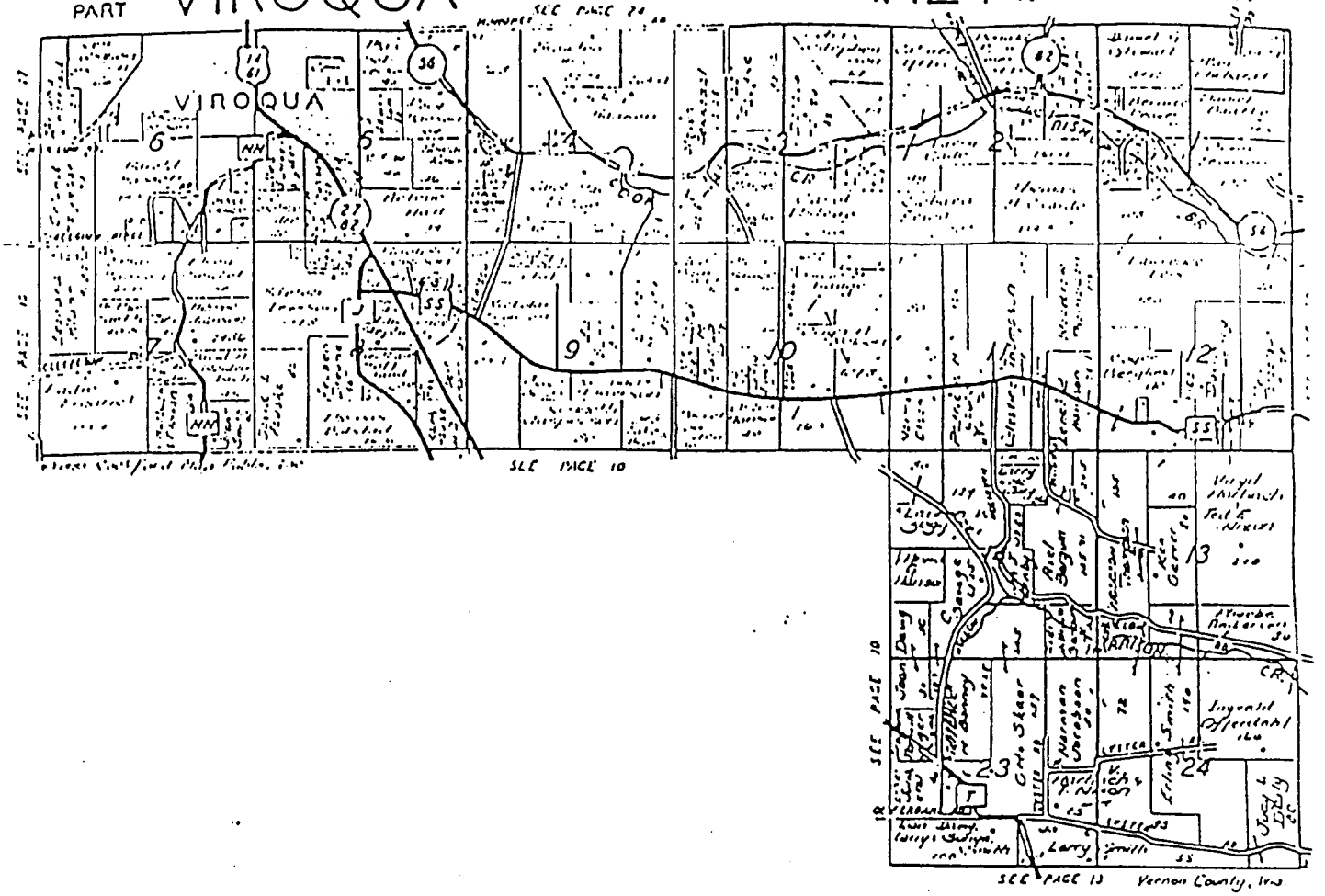
T. 12 N.—R. 4 W.



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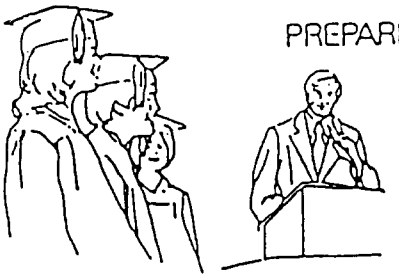

PREPARE FOR THE FUTURE IN 4H

Kinnickinnic

T.28N. - R.18W.

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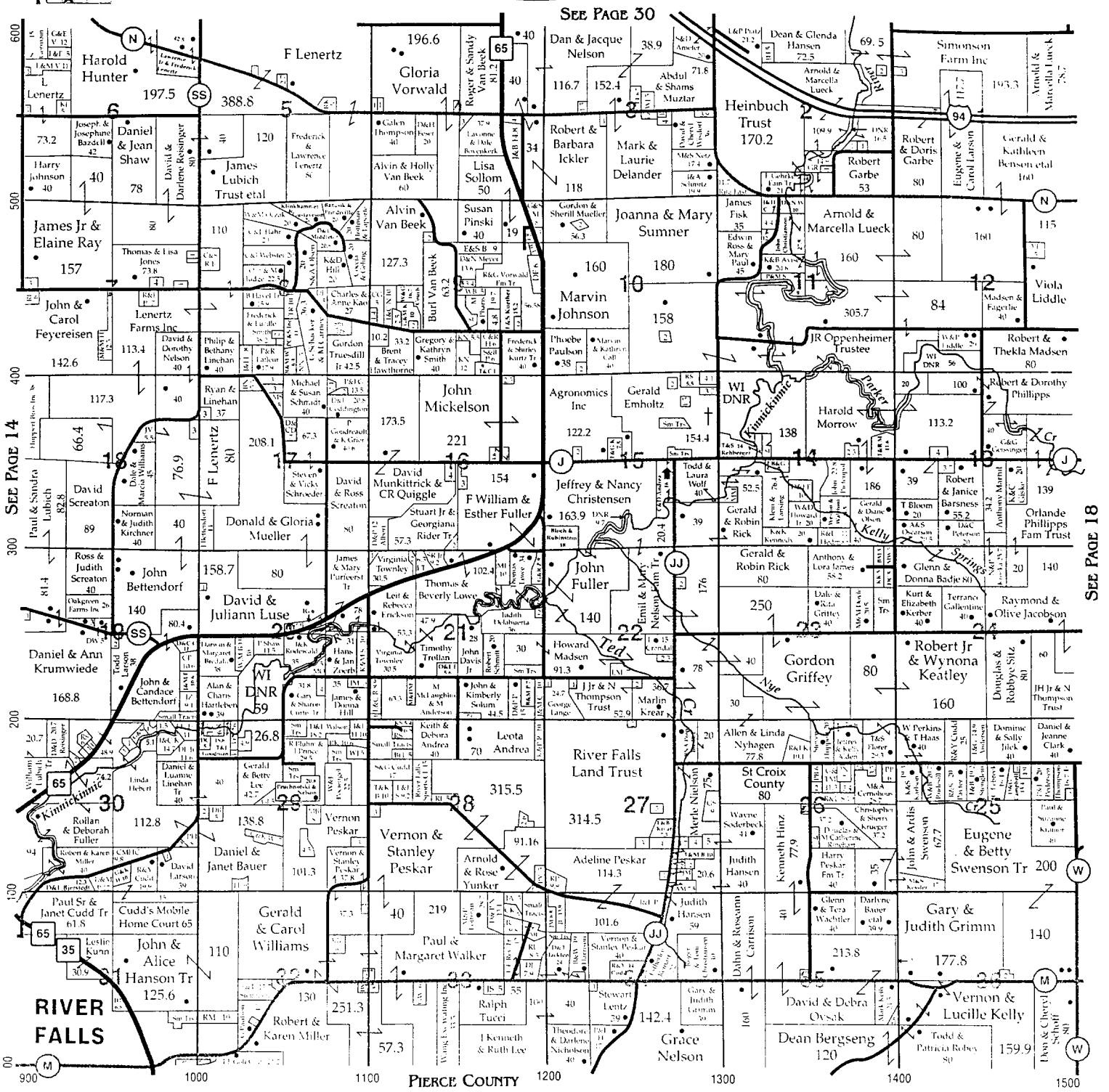

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113 S. Main Street
River Falls, WI 54022

Office (715) 425-1116
Fax (715) 525-1110

OPERATING REVENUES FROM NATURAL GAS UTILITY

1. Report data by rate schedule (including unbilled revenues and therms), classified between space heating and non-space heating customers. Customer counts are based on the average number of meters in service - using 12 month end figures. Where meters are combined for billing purposes, each combined group of meters counts as one customer.
2. For industrial interruptible sales, report data by priority of interruption.
3. Report all data for transportation customers even if they are already included in Accounts 480-484. Classify these by rate schedule in the same detail as reported in Accounts 480-484.
4. For the remaining other operating revenues, report details of major items and then group the remaining items in each account. Report the name of lessee and description of property for major items of rent revenue.

Rate Schedule (a)		Wisconsin Geographical Operations Revenues (b)	Therms (c)	Average Customers (d)
Sales of Gas Revenues				
Residential (480)	Rg-1	$ 6,528,867	8,679,044	10,464
Commercial and Industrial (481)				
Commerical	Cg-1	$ 521,701	648,031	765
Large Commercial	Cg-2	684,657	978,214	397
Large Volume Firm Commerical	Cg-3	1,223,015	1,867,970	207
Interruptible	Ig-1	2,992,117	6,820,090	81
Sales for Resale (483)				
Interdepartmental (484)				
Total Sales of Gas		11,950,357	18,993,349	11,914
Other Operating Revenues				
				-
		11,950,357	18,993,349	
Late Payment Charges (487)		$ 23,322		
Miscellaneous Service Revenues (488)		83,790		
Rent from Gas Property (493)		3,300		
Other Gas Revenues (495)		(88,591)		
Total Other Operating Revenues		21,821		
Total Wisconsin Operating Revenues		11,972,178	18,993,349	11,914

The amount in account 495 is the result of recording a 136,476 under collection and a 292,274 refund to customers through rates for gas year ending in October.

GAS OPERATION AND MAINTENANCE EXPENSES

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)
MANUFACTURED GAS PRODUCTION EXPENSES			
(List applicable prescribed accounts)			
Mfg Gas Production Exp (Liquefied Gas Prod)	0	0	0
(717) Liquefied Petroleum Gas Expense	0	0	0
(728) LP Gas Expense	0	0	0
(733) Gas Mixing Expense	367	0	367
(735) Miscellaneous Production Expense	2863	900	1963
(743) Maintenance of Production Plant Expense	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total manufactured gas production expenses	3,230	900	2,330

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)	
PURCHASED GAS EXPENSES				7
Natural gas city gate purchases (804)	$ 8,141,497	$ -	$ 8,141,497	8
Other gas purchases (805)	-			9
Purchased gas expenses (807)	16,266	9,420	6,846	10
Gas withdrawn from stor.--Debit (808.1)	-			11
Gas delivered to stor.--Credit (808.2)	-			12
Gas used for other ut. op.--Cr. (812)	-			13
Other gas supply expenses (813)	-	-	-	14
Total purchased gas expenses	$ 8,157,763	$ 9,420	$ 8,148,343	15
STORAGE EXPENSES				16
Operation supervision and eng. (840)				17
Operation labor and expenses (841)				18
Rents (842)				19
Fuel (842.1)				20
Power (842.2)				21
Gas losses (842.3)				22
Maint. supervision and eng. (843.1)				23
Maint. of struct. & improv. (843.2)				24
Maintenance of gas holders (843.3)				25
Maint. of purification equip. (843.4)				26
Maint. of liquefication equip. (843.5)				27
Maint. of vapor. equip. & other (843.6-843.9)				28
Total storage expenses	$ -	$ -	$ -	29
TRANSMISSION EXPENSES				30
Operation supervision and eng. (850)				31
Sys. control & load dispatching (851)				32
Communications system expenses (852)				33
Compressor stat. labor & expen. (853)				34
Gas for compressor station fuel (854)				35
Other fuel & power for com. sta. (855)				36
Mains expenses (856)				37
Measuring & reg. stat. expenses (857)				38
Trans. & comp. of gas by others (858)				39
Other expenses (859)				40
Rents (860)				41
Maint. supervision & engineer. (861)				42
Maint. of struct. & improv. (862)				43
Maintenance of mains (863)				44
Maint. of compr. stat. equip. (864)				45
Maint. of meas. & reg. st. eq. (865)				46
Maint. of communication equip. (866)				47
Maintenance of other equipment (867)				48
Total transmission expenses	$ -	$ -	$ -	49
DISTRIBUTION EXPENSES				50
Operation supervision & engin. (870)	$ -	$ -	$ -	51
Distribution load dispatching (871)	25,153	1,124	24,029	52
Compressor stat. labor & expen. (872)	-	-	-	53
Compressor station fuel & power (873)	-	-	-	54
Mains and services expenses (874)	194,272	106,784	87,488	55
Meas. & reg. stat. expen.--Gen. (875)	-	-	-	56
Meas. & reg. stat. expen.--Ind. (876)	-		-	57
Subtotal--dist. exp.--carried forward	219,425	107,908	111,517	58

59

60

GAS OPERATION AND MAINTENANCE EXPENSES (Cont.)

Particulars (a)	Total Amount (b)	Labor Expense (c)	Other Expense (d)	
dist. exp. (Amount brought forward)	219,425	$ 107,908	111,517	7
Meas. & reg. sta. ex.-City gate (877)	-	-	-	8
Meter & house regulator expenses (878)	54,331	44,255	10,076	9
Customer installations expenses (879)	15,377	11,028	4,349	10
Other expenses (880)	13,837	1,388	12,449	11
Rents (881)	780	-	780	12
Maint. supervision & eng. (885)	-	-	-	13
Maint. of struct. & improv. (886)	-	-	-	14
Maintenance of mains (887)	41,437	18,454	22,983	15
Maint. of compres. stat. equip. (888)	-	-	-	16
Maint. of meas. & reg. st. eq.-Gen. (889)	-	-	-	17
Maint. of meas. & reg. st. eq.-In. (890)	-	-	-	18
Maint. of meas. & reg. st. eq.-City (891)	9,663	6,379	3,284	19
Maintenance of services (892)	21,001	11,618	9,383	20
Maint. of meters and house reg. (893)	79,721	6,113	73,608	21
Maintenance of other equipment (894)	-	-	-	22
Total distribution expenses	455,572	$ 207,143	$ 248,429	23
CUSTOMER ACCOUNTS EXPENSES	-			24
Supervision (901)	-	$ -	$ -	25
Meter reading expenses (902)	84,904	$ 68,309	16,595	26
Customer records & collect. exp. (903)	287,837	$ 166,041	121,796	27
Uncollectible accounts (904)	118,338	$ -	118,338	28
Miscell. customer accts. expen. (905)	-	$ -	-	29
Total customer accts. expenses	491,079	$ 234,350	$ 256,729	30
CUSTOMER SERVICE EXPENSES	-			31
Supervision (907)	-	$ -	$ -	32
Customer assistance expenses (908)	6,106	$ 1,082	5,024	33
Informational advertising expenses (909)	-	$ -	-	34
Miscell. customer accts. expen. (910)	-	$ -	-	35
Total customer service expenses	6,106	$ 1,082	$ 5,024	36
SALES PROMOTION EXPENSES	-			37
Supervision (911)	-	$ -	$ -	38
Demonstrating & selling expenses (912)	-	$ -	-	39
Advertising expenses (913)	-	$ -	-	40
Miscell. sales expenses (916)	-	$ -	-	41
Total sales promotion expenses	-	$ -	$ -	42
	-			43
GENERAL EXPENSES	-			44
Administrative and general salaries (920)	141,869	$ 141,869	$ -	45
Office supplies and expenses (921)	52,903	$ -	52,903	46
Admin. expenses transferred--cr. (922)	-	$ -	-	47
Outside services employed (923)	67,996	$ -	67,996	48
Property insurance (924)	30,415	$ -	30,415	49
Injuries and damages (925)	14,928	$ -	14,928	50
Employee pensions and benefits (926)	24,886	$ -	24,886	51
Regulatory commission expenses (928)	84,721	$ -	84,721	52
Duplicate charges--cr. (929)	-	$ -	-	53
Instit. or goodwill advert. (930.1)	-	$ -	-	54
Miscellaneous general expense (930.2)	40	$ -	40	55
Rents (931)	60,585	$ -	60,585	56
Maintenance of general plant (935)	2,780	$ -	2,780	57
Total administ. & gen. expenses	481,123	$ 141,869	$ 339,254	58
Total gas operat. & maint. expenses	9,591,643	$ 593,864	8,997,779	59

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Account (a)	Balance first of Year (b)	S.L. Depr Rate % used (c)	Accruals during year: Straight line amount (d)	Accruals during year: CIAC amortization (e)	Book cost of plant retired (f)	
Intangible Plant	-		-	-	-	9
Manufactured Gas Production Plant						10
305 Structures and Improvements	15,979	3.00%	-	-	-	11
306 Boiler Plant Equipment	-		-	-	-	12
307 Other Power Equipment	-		-	-	-	13
308 Coke Ovens	-		-	-	-	14
309 Producer Gas Equipment	-		-	-	-	15
310 Water Gas Generating Equipment	-		-	-	-	16
311 Liquefied Petroleum Gas Equipment	33,682	2.86%	1,705	-	-	17
312 Oil Gas Generating Equipment	-		-	-	-	18
313 Generating Equipment - Other Processes	-		-	-	-	19
314 Coal, Coke and Ash Handling Equipment	-		-	-	-	20
315 Catalytic Cracking Equipment	-		-	-	-	21
316 Other Reforming Equipment	-		-	-	-	22
317 Purification Equipment	-		-	-	-	23
318 Residual Refining Equipment	-		-	-	-	24
319 Gas Mixing Equipment	17,246	3.33%	-	-	-	25
320 Other Equipment	-		-	-	-	26
TOTAL Manufactured Gas Production Plant	66,907		1,705	-	-	27
Other Storage Plant						28
361 Structures and Improvements	-		-	-	-	29
362 Gas Holders	-		-	-	-	30
363 Purification Equipment	-		-	-	-	31
363.1 Liquefaction Equipment	-		-	-	-	32
363.2 Vaporizing Equipment	-		-	-	-	33
363.3 Compressor Equipment	-		-	-	-	34
363.4 Meas. and Reg. Equipment	-		-	-	-	35
363.5 Other Equipment	-		-	-	-	36
TOTAL Other Storage Plant	-		-	-	-	37
Transmission Plant						38
366 Structures and Improvements	-		-	-	-	39
367 Mains	-		-	-	-	40
368 Compressor Station Equipment	-		-	-	-	41
369 Measuring and Reg. Sta. Equipment	-		-	-	-	42
370 Communication Equipment	-		-	-	-	43
371 Other Equipment	-		-	-	-	44
TOTAL Transmission Plant	-		-	-	-	45
Distribution Plant						46
375 Structures and Improvements	-	0.00%	-	-	-	47
376 Mains	3,233,227	2.88%	313,219	-	1,189	48
377 Compressor Station Equipment	-	0.00%	-	-	-	49
378 Meas. and Reg. Sta. Equip.-General	-	0.00%	-	-	-	50
379 Meas. and Reg. Sta. Equip.-City Gate	138,041	3.67%	15,722	-	-	51
380 Services	2,062,788	4.38%	205,451	-	2,800	52
381 Meters	600,992	3.39%	48,673	-	-	53
382 Meter Installations	-	0.00%	-	-	-	54
383 House Regulators	125,220	3.57%	12,825	-	-	55
384 House Reg. Installations	-	0.00%	-	-	-	56
385 Industrial Meas. and Reg. Sta. Equipment	-	0.00%	-	-	-	57
386 Other Prop. on Customers' Premises	-	0.00%	-	-	-	58
387 Other Equipment	-	0.00%	-	-	-	59
TOTAL Distribution Plant	6,160,268		595,890	-	3,989	60
General Plant						61
390 Structures and Improvements	35,531	2.86%	1,373	-	-	62
391 Office Furniture and Equipment	77,006	8 - 14	6,450	-	-	63
392 Transportation Equipment	198,934	unit	58,280	-	37,208	64
393 Stores Equipment	-	0.00%	-	-	-	65
394 Tools, Shop, and Garage Equipment	46,180	4.00%	5,247	-	-	66
395 Laboratory Equipment	5,947	4.00%	-	-	-	67
396 Power Operated Equipment	47,278	unit	26,420	-	-	68
397 Communication Equipment	29,956	6.67%	-	-	-	69
398 Miscellaneous Equipment	-	0.00%	-	-	-	70
Subtotal	440,832		97,770	-	37,208	71
399 Other Tangible Property	-		-	-	-	72
TOTAL General Plant	440,832		97,770	-	37,208	73
TOTAL (Accounts 101 and 106)	6,668,007		695,365	-	41,197	74
Gas Plant Purchased (See Instr. 8)	-		-	-	-	75
(Less) Gas Plant Sold (See Instr. 8)	-		-	-	-	76
Experimental Gas Plant Unclassified	-		-	-	-	77
TOTAL Gas Plant In Service	6,668,007		695,365	-	41,197	78

ACCUM. PROVISION FOR DEPREC. OF GAS PLANT IN SERVICE (Acct. 108)

Cost of Removal (g)	Salvage (h)	Other additions (deductions) (i)	Balance end of Year (j)		(k)	(l)
$ -	$ -	$ -	-		Total deprec. expenses	
					(columns (d) and (e))	$ 695,365
$ -	$ -	$ -	15,979	305		
-	-	-	-	306	Less amounts charged to	
-	-	-	-	307	primary accounts	(30,943)
-	-	-	-	308		
-	-	-	-	309		
-	-	-	-	310	Plus allocation of deprec. on	
-	-	-	35,388	311	on common plant	-
-	-	-	-	312		
-	-	-	-	313		
-	-	-	-	314	Total gas depr. expenses	$ 664,422
-	-	-	-	315		
-	-	-	-	316	Total balance (col (j))	$ 7,322,175
-	-	-	-	317		
-	-	-	-	318	Plus allocation of reserve on	
-	-	-	17,246	319	common plant	
-	-	-	-	320		
$ -	$ -	$ -	68,613		Total depreciation reserve	
					for gas utility	$ 7,322,175
$ -	$ -	$ -	-	361		
-	-	-	-	362	Explanation of items in col. (i)	
-	-	-	-	363		
-	-	-	-	363.1		
-	-	-	-	363.2		
-	-	-	-	363.3		
-	-	-	-	363.4		
-	-	-	-	363.5		
$ -	$ -	$ -	-			
$ -	$ -	$ -	-	366		
-	-	-	-	367		
-	-	-	-	368		
-	-	-	-	369		
-	-	-	-	370		
-	-	-	-	371		
$ -	$ -	$ -	-			
$ -	$ -	$ -	-	375		
$ -	$ -	$ -	3,545,257	376		
$ -	$ -	$ -	-	377		
$ -	$ -	$ -	-	378		
$ -	$ -	$ -	153,763	379		
$ -	$ -	$ -	2,265,439	380		
$ -	$ -	$ -	649,665	381		
$ -	$ -	$ -	-	382		
$ -	$ -	$ -	138,045	383		
$ -	$ -	$ -	-	384		
$ -	$ -	$ -	-	385		
$ -	$ -	$ -	-	386		
$ -	$ -	$ -	-	387		
$ -	$ -	$ -	6,752,169			
$ -	$ -	$ -	36,904	390		
$ -	$ -	$ -	83,455	391		
$ -	$ -	$ -	220,006	392		
$ -	$ -	$ -	-	393		
$ -	$ -	$ -	51,427	394		
$ -	$ -	$ -	5,947	395		
$ -	$ -	$ -	73,698	396		
$ -	$ -	$ -	29,956	397		
$ -	$ -	$ -	-	398		
-	-	-	501,393			
-	-	-	-	399		
$ -	$ -	$ -	501,393			
$ -	$ -	$ -	7,322,175		Note: Report in col. (e) additional	
-	-	-	-		depreciation expense authorized by	
-	-	-	-		Commission to be charged where tax	
-	-	-	-		depreciation allowances exceed book	
$ -	$ -	$ -	7,322,175		amounts.	

GAS PRODUCTION STATISTICS

Location of plant (a)	Type of plant (b)	Maximum daily capacity Dekatherms (c)	Therms produced during year (d)	Total investment end of year (e)	Total production expense for year (f)
Mondovi, WI	Propane-air	408	0	95,651	3,230
TOTAL		408	0	$95,651	3230

GAS HOLDERS

	Telescopic & piston holders		Pressure holders			
Location (a)	Number (b)	Capacity Therms (c)	No. (d)	Capacity at atmospheric pressure (e)	Design pressure (f)	Operated pressure (g)
Not Applicable						

LIQUID PETROLEUM GAS STORAGE

Report hereunder number of liquid petroleum gas storage tanks and total capacity in gallons by location.

We have one 30,000 gallon storage tank at Mondovi, Wisconsin.

LIQUEFIED NATURAL GAS STORED (ACCT. 165) None

Particulars (a)	Amount $ (b)	Amount Therms (c)
Balance, beginning of year	0	0
Gas delivered to storage (credit account 809)		
Gas withdrawn from storage (debit account 808)		
Other transactions or adjustments (explain):		
Balance, end of year	$0	0

LIQUEFIED NATURAL GAS STORAGE STATISTICS None

Location of storage (a)	Total storage capacity therms (b)	Maximum daily capacity therms (c)	Maximum day's withdrawal (e)	Date of maximum day's withdrawal mo/da/yr (f)
Not Applicable				

May not cross-check due to rounding.

SUMMARY OF GAS ACCOUNT

Report below the specified information for each operating area constituting a separate gas system.

Particulars (a)	Total all systems therms (b)	System therms (c)	System therms (d)	
System Name	Total Company			9
				10
Gas produced (gross):				11
Propane - air				12
Other gas				13
Total gas produced				14
Gas purchased:				15
Natural	18,676,510	-	-	16
Other gas				17
Total gas purchased	18,676,510	0	0	18
Add: Gas withdrawn from storage *	1,852,560	0	0	19
Less: Gas delivered to storage *	1,632,700	0	0	20
Total (lines 14 + 18 + 19 - 20)	18,896,370	0	0	21
Transport gas received	0	0	0	22
Total gas del. to mains (lines 21 + 22)	18,896,370	-	-	23
Gas sold (incl. interdepartmental)	19,068,831	0	0	24
Gas used by utility	3,492	0	0	25
Transport gas delivered	0	0	0	26
Total (lines 24 + 25 + 26)	19,072,323	-	-	27
Gas unaccounted for (lines 23 - 27)	(175,953)	-	-	28

* Apportioned by state using the percent of Michigan sales and company use to total purchases.

SUMMARY OF SYSTEM LOAD STATISTICS

Report below the data specified for each operating area constituting a separate gas system.

Particulars* (a)	Total all systems (b)	System therms (c)	System therms (d)	
System Name	Total Company			36
	Therms			37
Maximum send-out in any one day	108,820			38
Date of such maximum	12/05/02			39
Maximum daily capacity:				40
Total manufactured-gas production capacity	4080			41
Liquefied natural gas storage capacity	0			42
Maximum daily purchase capacity	181,390			43
Total maximum daily capacity: production				44
liquefied natural gas storage, and purchases	185,470			45
	Therms			46
Monthly send-out: January	2,596,210			47
February	2,250,024			48
March	2,348,726			49
April	1,384,884			50
May	984,923			51
June	653,041			52
July	585,771			53
August	546,696			54
September	866,903			55
October	1,748,849			56
November	2,423,257			57
December	2,683,039			58
Total send-out	19,072,323			59

* Statistics apply only to core market system load, not to total system throughput.

PURCHASED GAS

Report below the specified information for each point of metering.

Particulars (a)	Total (b)	(c)	(d)	
Name of vendor NNG, FDD, Occidental, Husky & US Energy	NNG/FDD/OCC/HUS/USE	NG/FDD/OCC/HUS/US	NNG/FDD/OCC/HUS/US	8
Point of metering	TOTAL	Arcadia, WI	Coon Valley, WI	9
See Page G-18A				10
Type of gas purchased All Natural	Natural	Natural	Natural	11
Therms of gas purchased per pipeline				12
rate schedules:				13
FT	17,043,810	3,410,467	290,597	14
FDD	1,852,560	370,697	31,586	15
				16
Total cost of gas purchased	$ 8,141,497	$1,629,120	$138,812	17
Average cost per therm of gas purchased				18
FT	0.43899	0.43899	0.43899	19
FDD	0.35596	0.35596	0.35596	20
				21
Maximum therms purchased in any one day	108,820	20,930	3,300	22
Date of such maximum purchase (da/mo/yr)	12-Dec-02	3-Dec-02	8-Dec-02	23
Average B.t.u. content per cu. ft. of gas	1.010	1.007	1.012	24
Name of vendor Viking, Wisconsin Gas, Nexen, US Energy, FDD		NNG/FDD/OCC/HUS/US	NNG/FDD/OCC/HUS/US	25
Point of metering		Westby, WI	Whitehall, WI	26
See Page G-18A				27
Type of gas purchased All Natural		Natural	Natural	28
Therms of gas purchased per pipeline				29
rate schedules:				30
FT		1,156,593	1,925,780	31
FDD		125,715	209,321	32
				33
Total cost of gas purchased		$ 552,482	$ 919,907	34
Average cost per therm of gas purchased				35
per pipeline rate schedules:				36
FT		0.43899	0.43899	37
FDD		0.35596	0.35596	38
Maximum dekatherms purchased in any one day See Line 22 Above		8,500	12,330	39
Date of such maximum purchase (da/mo/yr) See Line 23 Above		2-Jan-02	3-Dec-02	40
Average B.t.u. content per cu. ft. of gas See Line 24 Above		1.012	1.007	41
Name of vendor				42
Point of metering				43
See Page G-18A				44
Type of gas purchased All Natural				45
Therms of gas purchased per pipeline				46
rate schedules:				47
				48
				49
				50
Total cost of gas purchased				51
Average cost per therm of gas purchased				52
per pipeline rate schedules:				53
				54
				55
				56
Maximum dekatherms purchased in any one day See Line 22 Above				57
Date of such maximum purchase (da/mo/yr) See Line 23 Above				58
Average B.t.u. content per cu. ft. of gas See Line 24 Above				59

60

NA = Not Applicable

* See Note on Page G-18A

PURCHASED GAS

Report below the specified information for each point of metering.

(e)	(f)	(g)	(h)	(i)	(j)
NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE
Eleva, WI	Independence, WI	La Farge, WI	Mondovi, WI	Strum, WI	Viola, WI
Natural	***Natural***	Natural	Natural	Natural	Natural
276,451	629,769	353,148	1,749,206	469,216	298,778
30,049	68,452	38,385	190,128	51,001	32,475
$132,055	$300,828	$168,691	$835,561	$224,135	$142,721
0.43899	0.43899	0.43899	0.43899	0.43899	0.43899
0.35596	0.35596	0.35596	0.35596	0.35596	0.35596
1,880	5,010	2,940	10,160	3,610	2,500
2-Jan-02	3-Dec-02	18-Jan-02	3-Dec-02	3-Dec-02	18-Jan-02
1.007	1.007	1.012	1.007	1.007	1.012
NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	NNG/FDD/OCC/HUS/USE	VG/NM/WGC/USE/FDD	
St. Joseph, WI	Galesville, WI	East Farmington, WI	North Hudson, WI	Twn of Kinnickinnic, WI	
Natural	Natural	Natural	Natural	Natural	
439,389	2,748,826	151,860	2,926,933	216,797	
47,759	298,781	16,506	318,140	23,565	
$209,887	$1,313,060	$72,540	$1,398,138	$103,560	
0.43899	0.43899	0.43899	0.43899	0.43899	
0.35596	0.35596	0.35596	0.35596	0.35596	
2,060	20,670	1,370	20,530	4,980	
30-Nov-02	2-Jan-02	15-Nov-02	8-Dec-02	22-Oct-02	
1.012	1.012	1.007	1.007	1.007	

May not cross-check due to rounding.

GAS MAINS CLASSIFIED BY TYPES AND SIZES

Classification (a)	Wisconsin No. of feet beg. of year (b)	Wisconsin No. of feet end of year (c)	Other (State) No. of feet beg. of year (d)	Other (State) No. of feet end of year (e)	Total No. of feet beg. of year (f)	Total No. of feet end of year (g)	
Cast Iron:							9
Inches					-	-	10
Inches					-	-	11
Inches					-	-	12
Inches					-	-	13
Inches					-	-	14
Inches					-	-	15
Inches					-	-	16
Inches					-	-	17
Total	-	-	-	-	-	-	18
Steel:							19
<=2 Inches	232,320	232,320	-	-	232,320	232,320	20
>2 to 4 Inches	210,552	227,752	-	-	210,552	227,752	21
>4 to 8 Inches	132,000	132,000	-	-	132,000	132,000	22
Inches	-	-	-	-	-	-	23
Inches	-	-	-	-	-	-	24
Inches	-	-	-	-	-	-	25
Inches	-	-	-	-	-	-	26
Inches	-	-	-	-	-	-	27
Inches	-	-	-	-	-	-	28
Inches	-	-	-	-	-	-	29
Inches	-	-	-	-	-	-	30
Inches	-	-	-	-	-	-	31
Inches	-	-	-	-	-	-	32
Inches	-	-	-	-	-	-	33
Inches							34
Inches							35
Inches							36
Total	574,872	592,072	-	-	574,872	592,072	37
Plastic:							38
<=2 Inches	1,478,816	1,535,239	-	-	1,478,816	1,535,239	39
>2 to 4 Inches	449,455	543,387	-	-	449,455	543,387	40
>4 to 8 Inches	42,240	42,240	-	-	42,240	42,240	41
Inches	-	-	-	-	-	-	42
Inches	-	-	-	-	-	-	43
Inches	-	-	-	-	-	-	44
Inches	-	-	-	-	-	-	45
Inches							46
Inches							47
Total	1,970,511	2,120,866	-	-	1,970,511	2,120,866	48
Other (specify):							49
Inches					-	-	50
Inches					-	-	51
Inches					-	-	52
Inches					-	-	53
Inches					-	-	54
Inches					-	-	55
Inches					-	-	56
Inches					-	-	57
Total	-	-	-	-	-	-	58
							59
Grand Total	2,545,383	2,712,938	-	-	2,545,383	2,712,938	60

GAS SERVICES (LOCATED IN WISCONSIN)

Number of services should include only those owned by utility.

Size (a)	Number added during year: Main to curb (b)	Number added during year: On customers premises (c)	Number retired during year: Main to curb (d)	Number retired during year: On customers premises (e)	Total services end of year: Main to curb (f)	Total services end of year: On customers premises (g)	
1" or less	587	587	18	18	12,472	12,472	11
>1" to 2"	3	3	-	-	171	171	12
>2 to 4"	-	-	-	-	11	11	13
	-	-	-	-	-	-	14
Total	590	590	18	18	12,654	12,654	34

GAS SERVICES (LOCATED OUTSIDE WISCONSIN)

Number of services should include only those owned by utility.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	-	-	-	-	-	-	39
	-	-	-	-	-	-	40
	-	-	-	-	-	-	41
Total	-	-	-	-	-	-	53
G. Total (Lines 34 & 53)	590	590	18	18	12,654	12,654	56

Have inactive services been retired in accordance with requirements of paragraph C of Account 380 of Uniform System of Accounts? 57 58

Have inactive services been disconnected from the gas supply in accordance with section 192.727(g) of the Wisconsin Administrative Code? 59 60

GAS METERS

Number of meters should include only those carried in Utility Plant Account 381.

Particulars (a)	Number end of year (b)
Diaphragmed meters (capacity at 1/2-inch water column pressure drop):	
2,400 cu. ft. per hour or less	12,338
Over 2,400 cu. ft. per hour	226
Rotary meters	16
Orifice meters	-
Total end of year	12,580
In stock	378
Locked meters on customer's premises	125
Regular meters in customer's use	12,072
Prepayment meters in customer's use	-
Meters in company use, included in Account 381	5
Total end of year (as above)	12,580
No. of diaphragmed meters at end of year which compensate for temperature:	12,564
Number of house regulators installed at end of year	11,901

Attach to this sheet a map or maps of the territory served, showing loaction & company designation of points of purchase, production plants, large compressor stations and transmission lines. Show also the names of larger communities served and the boundaries of the utility's operating divisions.

Hirschman-Herfindahl Index Form

Public Service Commission of Wisconsin
P. O. Box 7854
Madison, WI 53707-7854

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page 2

MIDWEST NATURAL GAS, INC. WHITEHALL, WI 54773 DECEMBER 31,

	Class	Schedules	HHI	Is the Utility the Provider With the Largest Market Share?
1.	RESIDENTIAL FIRM	RG-1	10,000	YES
2.	COMMERCIAL FIRM	CG-1	10,000	YES
3.	LARGE COMMERCIAL FIRM	CG-2	10,000	YES
4.	LARGE VOLUME FIRM	CG-3	10,000	YES
5.	INTERRUPTIBLE	IG-1	10,000	YES
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				

Add additional rows as necessary.