

MADISON GAS & ELECTRIC CO  
 Form 8-K  
 February 26, 2007

**United States**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**February 26, 2007**

*Date of report (date of earliest event reported)*

Commission File No.	Name of Registrant, State of Incorporation, Address of Principal Executive Offices and Telephone No.	IRS Employer Identification No.
000-49965	<p><b>MGE Energy, Inc.</b></p> <p><i>(a Wisconsin Corporation)</i></p> <p>133 South Blair Street</p> <p>Madison, Wisconsin 53703</p> <p>(608) 252-7000</p> <p>Former name or former address, if changed since last report: Not applicable</p> <p>Web site: <a href="http://www.mgeenergy.com">www.mgeenergy.com</a></p>	39-2040501
000-1125	<b>Madison Gas and Electric Company</b>	39-0444025

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<p><i>(a Wisconsin Corporation)</i></p> <p>133 South Blair Street</p> <p>Madison, Wisconsin 53703</p> <p>(608) 252-7000</p> <p>Former name or former address, if changed since last report: Not applicable</p> <p>Web site: <a href="http://www.mge.com">www.mge.com</a></p>
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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 2.02. Results of Operations and Financial Condition.**

On February 26, 2007, MGE Energy, Inc. (the Company) issued a press release announcing its fourth-quarter 2006 earnings. The Company is furnishing a copy of that press release as Exhibit 99.1 to this report.

This combined Form 8-K is being furnished separately by the Company and Madison Gas and Electric Company. Information contained herein relating to any individual registrant has been furnished by such registrant on its own behalf. Neither registrant makes any representation as to information relating to the other registrant.

**Item 9.01. Financial Statements and Exhibits.**

(a)

Financial statements of business acquired:

Not applicable.

(b)

Pro forma financial information:

Not applicable.

(c)

Exhibits: The following exhibit(s) is included with this report:

Exhibit No.	Description
99.1	Press release of MGE Energy, Inc., issued on February 26, 2007.

**Signatures**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**MGE Energy, Inc.**

**Madison Gas and Electric Company**

(Registrant)

/s/ Jeffrey C. Newman

Jeffrey C. Newman

Vice President and Treasurer

Date: February 26, 2007

**MGE Energy, Inc.**

**Madison Gas and Electric Company**

**Exhibit Index to Form 8-K**

**Dated February 26, 2007**

Exhibit No.	Description
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