**MRES – 2015 Actual Attachment O Revision 2 Summary of changes**

**October 28, 2016**

MRES Introductory Comments: Since the August 26 Customer meeting, errors were discovered in the MISO 2015 actual template impacting calculations in both SPP and MISO. Below are a summary of those changes.

Files that were revised;

1. 2015 Actual Attachment O
2. 2015 Actual Attachment GG
3. 2015 Actual Attachment MM
4. 2015 True-up summary file

The overall 2015 ATRR for the Attachment O for MISO is $2,842,373 or approximately $52,000 lower. The Attachment GG ATRR is $9,911,437 or approximate $70,000 lower. The Attachment MM ATRR is $4,588,052 or approximately $72,000 lower. Both the Attachment GG and MM exclude true-up adjustments.

Summary of the changes made to the Attachment O

1. Att. O, P. 1, Line 6g - The value on this line should match the value used in the 2015 Projected Att. O. The value for this line from the 2015 Projected Att. O was $8.907kW/mo.
2. Account 561.5 – In revision 1, there were expenses included in Account 561.4 in the Trans O&M tab. These were mislabeled and are now properly included in 561.5 in this tab. The amount shown in the Attachment O was correct in revision 1, only the workpaper was mislabeled.
3. Att. O, P. 3, Line 2 – The amount for Acct. 565 from the Trans O & M tab is $25,733,652. The amount for Acct. 565 from the AC 565 workpaper was $25,764,991. The amount in the workpaper has been corrected.
4. Att. O, P. 4, Line 22 – This balance has been adjusted to include unamortized premium of Long Term Debt.
5. Att. O True-Up Summary, Section B, Projected Annual Cost – This has been corrected consistent with Attachment O, P.1, Line 6g.
6. Att. O True-Up Summary, Section D, Estimated Interest for 24 months – The formula has been corrected to get a monthly rate.
7. Att. GG – The interest rate calculation was corrected, resulted in a $57 difference. The date was corrected on the top of the page.
8. Att. MM - Adjusted the Attachment MM to correct an error in the prior period adjustment column. The prior period adjustment should have been positive $302.534 instead of negative $273,057. The negative $273,057 was the 2012 true-up that was included in the 2014 Attachment MM and did not get updated for the previous 2015 Attachment MM filing. . The date was corrected on the top of the page.