**Question 1. Why is the revenue credit in Account Number 456 so much less in 2013?**

The change to the revenue credit in account 456 goes back to the re-calculation that was posted in October 2013 and June 2014. The Revenue Credit is used to reduce the rates paid by those customers taking Firm service on the Westar wires which included the revenue from non-firm point-to-point transmission service which included any revenue received from customers that were not on Westar’s wires. By including the revenue received from Network Customers outside the Zone as part of the revenue credit, it caused the rates calculated by SPP to be understated and the amount of revenue Westar received from SPP to less than it has been authorized. Before the October 2013 (2014 Projection) and June 2014 True-up’s were posted (2013 Actuals) the Amount in account 456 was overstated.

**Question 2. Why is O&M Line 7 over $200,000 more in 2013?** In 2012 the amount was negative due to how the FERC Investigation settlement was recorded. An estimated contingency of $1.0 million was booked as an expense. In December, we booked the settlement amount of $1.5 million which resulted in a negative expense amount.

**Question 3. What is O & M Line 10 Transmission Lease Payments?  It was not there in 2011 or 2012**

This is an annual lease payment for Latham substation. This was inadvertently omitted in the previous year’s TFR’s.