



OFFICE OF PUBLIC UTILITIES
CITY OF SPRINGFIELD, ILLINOIS

JAMES O. LANGFELDER, MAYOR

Ms. Gloria Bryant
Manager, Transmission Settlements
MISO
P.O. Box 4202
Carmel, IN 46082-4202

February 20, 2017

Re: Submittal of Attachments O and GG and Supporting Workpapers to MISO

Dear Ms. Bryant:

The accompanying Attachment O and Attachment GG, along with any other supporting workpapers requested by MISO submitted for City Water, Light and Power – Springfield, IL (CWLP) are based on the audited financial statements and underlying financial records for the electric utility for the year ended February 29, 2016. The expenses, assets, liabilities and proprietary capital data provided by CWLP in the EIA Form 412, Attachment O, Attachment GG and supporting workpapers are consistent with the Uniform System of Accounts cited in the EIA Form 412 template (which CWLP will continue to use so long as MISO requires the EIA Form 412 template).

Allocations of expenses made in CWLP's financial statements are based on historical cost allocation reviews conducted by the electric utility staff; a full description of these allocation methodologies is attached. These cost allocations have been audited by certified professional accountants and are an accurate representation of the financial condition of the electric utility. CWLP will notify MISO in writing, explaining the new allocation methodology, before changing the methodology used to allocate these expenses in future financial statements and in its Attachment O, Attachment GG and supporting workpapers submittals to MISO. CWLP confirms that CWLP's audited financial statements and workpapers submitted with the Attachment O and Attachment GG data will be publicly available for review and inspection.

CWLP is not a jurisdictional utility under the Federal Power Act and Federal Energy Regulatory Commission regulations. Therefore, it does not file a Form 1 nor keep its books and records in accordance with the Uniform System of Accounts. However, CWLP has completed an EIA Form 412 consistent with historical allocations and record keeping. CWLP confirms that these allocations and categorizations of rate base balances and expense detail are reasonable and consistent with the intent of MISO's Attachment O, EIA Form 412 templates and the Uniform System of Accounts.

Very truly yours,

Christopher L. Wise
CWLP –Assistant Finance Director