**Great River Energy**

**2013 Annual True-Up Supplemental Notes**

(Section II.E.5, 6, & 8 Requirements)

**Section II.E.5 – Formula reference changes to GRE’s Annual Operating Report**

* There were no FERC filed formula rate changes for formula references (page and line numbers) to GRE’s Annual Operating Report (AOR) in 2013.
* GRE has six lines on Attachment O-GRE that need formula references updated to GRE’s Annual Operating Report. They are listed below.
  + Page 2, Line 28 titled “Prepayments”
    - This line currently references 12a.B.24 of GRE’s AOR. The correct reference is 12a.B.25.
  + Page 3, Line 1 titled “Transmission”
    - This line currently references 12a.A.8.b + A.16.b of GRE’s AOR. The correct reference is 12a.A.8.b + A.17.b.
  + Page 3, Line 3 titled “A&G”
    - This line currently references 12a.A.13.b + A.18.b of GRE’s AOR. The correct reference is 12a.A.14.b + A.20.b.
  + Page 4, Line 21 titled “ Long Term Interest”
    - This line currently references 12a.A.22.b of GRE’s AOR. The correct reference is 12a.A.24.b.
  + Page 4, Line 22 titled “Long Term Debt”
    - This line current currently references 12a.B.45 + B.46 + B.51 + B.52 of GRE’s AOR. The correct reference is 12a.B.46 + B.47 + B.52 + B.53 + B.54.
  + Page 4, Line 23 titled “Proprietary Capital”
    - This line currently references 12a.B.38. The correct reference is 12a.B.39.

**Section II.E.6 – Material adjustments, foot notes, & adjustments not shown in GRE’s Annual Operating Report**

* GRE does not have any material adjustments made to GRE’s Annual Operating Report data in determining formula inputs.
* Notes to GRE’s Annual Operating Report are in Section C on page 5 of the report.
* "Treatment of Plant Related to MTEP Project 2097" - to be in compliance with the MISO OATT, GRE removes 50% of the transmission plant and related depreciation associated with MTEP project 2097 from the transmission plant balances and moves them to production plant balances for the purposes of MISO rates. The amounts GRE reports on our Attachment O will not match GRE's Annual Operating Report Form 12h, Section A, and Form 12h, Section B which reflect the balances GRE uses for member rate making purposes.

**Section II.E.8 – Accounting Changes**

* GRE does not have any accounting changes to report per Section II.E.8 of Attachment O – GRE.