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March 10, 2017

Ms. Lori Spence
Deputy General Counsel
MISO
P.O. Box 4202
Carmel, IN 46082-4202

Re: Submittal of Attachments O and Supporting Workpapers to MISO

Dear Ms. Spence:

The accompanying Attachment O, along with any other supporting workpapers requested by MISO submitted for the Municipal Energy Agency of Nebraska (“MEAN”) are based on the audited financial statements and underlying financial records for the electric utility for the year ended March 31, 2016. The expenses, assets, liabilities and proprietary capital data provided by MEAN in the EIA Form 412, Attachment O and supporting workpapers are consistent with the Uniform System of Accounts cited in the EIA Form 412 template (which MEAN will continue to use so long as MISO requires the EIA Form 412 template).

Allocations of expenses made in MEAN’s financial statements are based on historical cost allocation reviews conducted by the electric utility staff. MEAN’s financial statements have been audited by certified professional accountants and are an accurate representation of the financial condition of the electric utility. MEAN confirms that MEAN’s audited financial statements and workpapers submitted with the Attachment O will be publicly available for review and inspection.

MEAN is not a jurisdictional utility under the Federal Power Act and Federal Energy Regulatory Commission (FERC) regulations. Therefore, it does not file a FERC Form 1 nor keep its books and records in accordance with the Uniform System of Accounts. However, MEAN has completed an EIA Form 412 consistent with historical allocations and record keeping. MEAN 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,

Jamie L. Johnson
Director of Finance & Accounting
Municipal Energy Agency of Nebraska