**MRES 2013 Attachment O True-Up Revisions**

**September 26, 2014**

**1. ) Attachment O True-Up Adjustment**

True-Up Adjustment (MRES\_True-Up\_2013\_20140528.xlsx

D.) Interest on Historic Year True-UP

The calculation is for a 24 month period (January 2013-December 2014). It was mislabeled as a 12 month period and has been revised to reflect the 24 month period.

**2.) Attachment O, Page 3 Line 2- Account 565**

In the workpapers, two different numbers were reported for Account 565.

MRES\_Actual\_Attachment\_O—Workpapers\_MRES12-351\_2013\_20140528.xlsx

The correct amount should be $25,007,698. Two minor accounts were overlooked when preparing the AC 565 tab. This has now been corrected and the Attachments O, GG and MM revised. The overall impact on total ATRR was $40,011.

**3.) Page 4, Line 1—Total Transmission Plant**

This line indicates page 2, lines 2 & 2a should be included. However, only line 2 is included. Including 2a would bring the total to $ 72,074,042, instead of $65,229,707. This has been revised, and there is not impact to ATRR.

**4.) Page 4, Line 34 – Account 454**

The PZ Revenue is the amount of revenue received from the Otter Tail Power transmission pricing zone for schedules 7 and 8. This was removed from this line and added to Page 4, line 35. These changes do not impact the overall ATRR.

**5.) Page 4 Line 36a**

Charges associated with Attachment GG included for transparency.

**6.) Page 4, Line 36 B**

Charges associated with Attachment MM included for transparency.

**7.) Attachment O, Page 4, Line 37**

As noted in item #4, these revenues were included in line 34. Line 34 was reduced by this amount and line 35 was increased by these amounts. These changes dol not impact the overall ATRR.