**Wolverine Power Supply Cooperative, Inc.**

**Attachment O Annual Informational Filing**

**Section II.D.1 – II.D.8 Annual Update Requirements**

**2017 Update (for June 1, 2018 posting)**

1. Data-populated Formula Rate Template titled “2018\_WOLV\_YE123117\_AttO\_AU\_v1” has been separately posted with this summary.
2. Wolverine’s 2017 Formula Rate Template is based on Wolverine’s 2017 FERC Form 1.
3. See Wolverine’s data populated Formula Rate Template titled “2018\_WOLV\_YE123117\_AttO\_AU\_v1” and accompanying Workpapers 1 – 9.
4. See Wolverine’s data populated Formula Rate Template titled “2018\_WOLV\_YE123117\_AttO\_AU\_v1” and accompanying Workpapers 1 – 9.
5. Changes in the formula references to Wolverine’s Formula Rate Template for 2017 have been identified in the generic Attachment O revisions, identified in the table below.



There were no changes in the formula references to Wolverine’s Formula Rate Template for 2017 for Attachment GG.

1. See Wolverine’s data populated Formula Rate Template titled “2018\_WOLV\_YE123117\_AttO\_AU\_v1” and accompanying Workpapers 1 – 9.
2. See Wolverine’s data populated Formula Rate Template titled “2018\_WOLV\_YE123117\_AttO\_AU\_v1” and accompanying Workpapers 1 – 9.
3. a.
4. In 2017, Wolverine did not implement any new accounting standards or policies that affects the inputs to the formula rate.
5. In 2017, Wolverine did not implement any new accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction.
6. In 2017, Wolverine did not incur any correction of errors and prior period adjustments that impact the Annual Transmission Revenue Requirement.
7. In 2017, Wolverine did not implement any new estimation methods or policies that change prior estimates.
8. In 2017, Wolverine did not incur changes to income tax elections.

 b. Items have been included in the formula rate on a historic basis.

 c. In 2017, Wolverine did not incur any reorganization or merger transactions.

 d. Not applicable.