Grayson Management Audit Request 42

Responsible: Bradley Cherry/Sherry Buckler

Request 42: Ref. Case 2012-00426. Identify if Grayson still considers its reporting information to be on a different basis than other cooperatives and if so explain in detail these differences.

Grayson still reports its information to KAEC on the same basis as it did in Case 2012-00426. Postretirement benefits are included.