**Otter Tail Power Company**

**MISO 2017 Attachment O Customer Meeting (Call)**

**9:30 am Friday, October 28, 2016**

**Summary of Attendee Questions and Responses**

**Attendees:** Mark Johnson, Nancy Campbell, Minnesota Department of Commerce

The following summarizes the questions from attendees and responses provided by OTP.

**Questions and Responses:**

1. **Referring to slide 4, does OTP hold meetings with other joint pricing zone members to review Attachment O filings?

OTP Response:**

No. Each of these parties is also involved in the same Attachment O process as OTP is. They have the opportunity to join and participate in this call as do all other MISO customers.

1. **Referring to slide 12, is Land Held for Future Use included as part of Attachment O?

OTP Response:**

Yes. The amount is found on page 2 of 5, line 25. The amount, $9,038, is minor. This item is not new and has been included in prior rate calculations.

1. **Referring to slide 13, could OTP provide a reference and support to the calculation of Income Tax Expense?

OTP Response:**Page 3 of 5, lines 21-27 of Attachment O provides the calculation of the income taxes, as determined per Note K. Tab Page 21 in the *2017 Budget Attachment O Work Papers-Final version 10-19.xlsx* file shows the corresponding tax rates.
2. **Referring to slide 12, does the ADIT amount include proration and will prorated amounts be replaced with actual amounts in the subsequent true-up filings?**
**OTP Response:**
Yes. OTP incorporated ADIT proration into its Attachment O template last year for the 2016 forecast test year. When the true-up for 2016 is determined, OTP will replace the prorated forecast amounts with actual amounts.
3. **Does MISO file Otter Tail’s Attachment O to with FERC?**

**OTP Response:**No.  MISO does not file the populated Attachment O template with FERC.  The blank Otter Tail formula rate template was filed by Otter Tail (and MISO, solely as the Tariff Administrator) with FERC and accepted by FERC.  Any subsequent changes to the formula rate template~~s~~ would also need to be filed with FERC for approval.

FERC does, however, receive the populated templates through the informational filing that Otter Tail makes in March of each year.  In March 2017, for example, Otter Tail’s informational filing will include the 2017 populated Attachment O, MM, and GG schedules and supporting workpapers, as well as the 2015 True-up schedules and workpapers.