

Following are RPU's responses concerning RPU's FLTY 2015.

SMMPA has the following questions in regards to the attached RPU spreadsheet.

RPU COMMENT: For reference, the "attached RPU spreadsheet" is the 2015 RPU Zonal ATRR Allocation file.

1) As we understand it RPU used the 2015 forward looking transmission plant value in cell C5 \$26,579,864 and not the December 2014 value of \$24,628,938.

ANSWER: The \$24,628,938 for transmission plant was the value as of December 2013. The difference in the numbers is the expected transmission plant additions in 2014.

2) Explain what the value in cell D10 \$1,814,580 represents?

ANSWER: The value in Cell D10 is for the addition of CapX N Rochester-Chester 161kV line and ROW.

3) Explain what the value in cell E10 represents \$28,394,444 and explain what the equation in this cell represents?

ANSWER: The value is for the items in questions 1 and 2 above. The spreadsheet was prepared from raw RPU information concerning the estimated gross in-service values of RPU transmission assets through the end of 2015. The equation in the cell in question combines the estimated gross book values of RPU transmission assets at the end of 2014 with the estimated additions in that month in 2015 to obtain the total estimated RPU gross transmission value in Zone 20 in the month in question.

4) Explain what the value in cell H11 represents \$17,358,705 and explain what the equation in this cell represents?

ANSWER: The value is for the addition of CapX N Rochester-La Crosse 345kV line and Rights of Way. The equation in the cell combines the estimated gross book value of all RPU transmission total additions (both Attachment O and Attachment GG) in Zone 16 in that month. The values in the cell are the estimated gross values of the additions for each of the applicable transmission projects for that month.

5) Explain what the value in cell H15 represents \$34,339,158 and explain what the equation in this cell represents?

ANSWER: This is for the CapX N Rochester-La Crosse 345kV line plus the addition of the Hampton-N Rochester 345kV line and ROW. Similar to the preceding answer, the equation in the cell combines the estimated gross book values of all RPU transmission additions (both Attachment O and Attachment GG transmission) in Zone 16 in that month. The values in the cell are the estimated gross values of the additions for the various projects for that month.

6) Explain what the value in cell J11 represents \$19,752,604 and explain what the equation in this cell represents?

ANSWER: This is for the items in the reply to questions 4 and 7. The values in the cell are the estimated gross values of the Attachment GG additions for the various projects for that month. The values in the formula are the estimated gross transmission amounts for the various projects.

7) Explain what the value in cell D10 \$2,393,899 represents?

ANSWER: The \$2,393,899 amount is in cell G5 not D10. This is for the CapX N Rochester-Northern Hills 161kV line and ROW.