

**Exhibit RMP\_\_\_(DMR-6R)**

**DPU Data Request 51.31**

Question 51.31 refers to the project titled “APR 10008256 – ILR 8.7 Naughton U0 BART Study for CAM”.

The APR provided as part of attachment 26.4-6 lists this project as scheduled for calendar years 2007 and 2008. Why is this project still part of the Company’s capital plan?

**Response to DPU Data Request 51.31**

This APR was for up-front BART study costs relating to the Naughton plant. Costs for the study were incurred in prior years, but not placed in-service, as study costs in and of themselves are only capitalizable as a component of the capital project supported by the study. In December 2011, these study costs were transferred into the three capital projects the study supported. Please refer to Attachment DPU 51.31 for a copy of the journal entry reflecting this transfer. The study costs then became a component of the costs of each of these projects, which are part of the capital additions during the test period.