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November 3, 2011

Darrell Nitschke
Director of Administration/Executive Secretary
North Dakota Public Service Commission
State Capital
600 East Boulevard, Dept. 408
Bismarck, ND 58505-0480

**Re: SUPPLEMENTAL ATTACHMENTS
In the Matter of Otter Tail Power Company Transmission Cost Recovery Rider
Adjustment, North Dakota Case No. PU-11-153**

Dear Mr. Nitschke:

Enclosed for filing in the above-referenced matter are supplemental attachments to Otter Tail Power Company's (OTP's) initial filing. After discussions with North Dakota Public Service Commission Staff, OTP is submitting this supplement to include two alternative methods for cost recovery and an update to OTP's attachments supplied with its original filing.

The originally filed method is referred to as the Schedule 26 method and the alternative methods are referred to as the "split" method and the "all-in" method. The "split" method assigns costs and revenues to retail customers in proportion to the costs assigned under the MISO tariff. Under the "all-in" method, all of the costs associated with OTP's investment in CapX are charged to ratepayers and all Schedule 26 revenues are credited to ratepayers. The advantage of the "split" method is, specifically, ratepayers would not be at risk for additional costs associated with the remaining percentage above that assigned to retail load by the MISO Open Access Transmission Tariff (OATT). The advantage of the "all-in" method is ratepayers would be able to gain any increases in revenues. For the current recovery period, the "all-in" method results in a first year revenue requirement that is approximately \$473,000 lower than that calculated using the "split" method. However, going forward, it is uncertain whether ratepayers will always benefit from a 100% retail allocation. OTP's preference of the two alternative methods presented in this filing is the "split" method as it does not put ratepayers at additional risk in the future.

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These supplemental attachments update the initial filing with the most current schedule 26 expenses. The “split” method includes only the portion of OTP’s total investment in the Fargo-Monticello and Bemidji-Grand Rapids CapX 2020 projects related to OTP’s retail load. The “all-in” method includes OTP’s total investment in the CapX 2020 projects. These supplemental attachments also revise the recovery period from January 2011 through May 2012 to January 2011 through December 2012. The time period for which the rates are to be in effect has been updated from June 2011 through May 2012, as initially proposed, to January 2012 through December 2012. As in OTP’s initial filing, Attachment 1 of each method (pages 1, 30 and 59 of this filing) show the rates to customers under each method.

Should you have any questions regarding this filing, please contact me at 218-739-8607 or at pbeithon@otpc.com.

Very truly yours,

/S/ PETE BEITHON
Pete Beithon
Manager, Regulatory Economics

wao
Enclosures
By electronic filing

Projected Revenue for 2011-2012

Line No.	Class	Units	Rate per Unit	Amount
1	Large General Service	(a) 620,138,736 kWh	0.137¢	\$850,281
2				
3	Controlled Service	(b) 252,911,408 kWh	0.026¢	\$66,898
4				
5	Lighting	(c) 22,933,542 kWh	0.106¢	\$24,410
6				
7	All other service	959,972,695 kWh	0.188¢	\$1,803,631
8				
9	Total revenue			<u>\$2,745,220</u>

- (a) Rate Schedules 10.03 Large General Service and 10.05 Large General Service - Time of Day
(b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load
(c) Rate Schedules 11.03 Outdoor Lighting (energy only), 11.04 Outdoor Lighting

Summary of Revenue Requirements

Line No.	Revenue Requirements	2011-2012
1	Project	\$0
2	CAPX 2020 - Fargo	\$1,542,401
3	CAPX 2020 - Bemidji	\$943,921
4	Schedule 26	192,965
5	Carrying Cost	65,933
6	Total	<u>\$2,745,220</u>

**Otter Tail Power Company
Transmission Cost Recovery Rider
Docket No. PU-11-153**

**Attachment 3
Page 1 of 1**

Class Allocation and Rate Design

Line No.			2011-2012
1	Total North Dakota Revenue Requirements		\$2,745,220 *
2	Large General Service Class	30.97%	\$850,281
3	Controlled Service	2.44%	66,898
4	Lighting	0.89%	24,410
5	All Other Service	65.70%	1,803,631
6	Total		\$2,745,220
7	Large General Service Class	kWh	620,138,736
8	Controlled Service	kWh	252,911,408
9	Lighting	kWh	22,933,542
10	All Other Service	kWh	959,972,695
11	Large General Service Class	cents / kwh	0.137
12	Controlled Service	cents / kwh	0.026
13	Lighting	cents / kwh	0.106
14	All Other Service	cents / kwh	0.188

* Jurisdictional transmission allocation factor (D2 = 47.89%) is from Otter Tail's last general rate case in North Dakota.

Split Method

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2011											
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Projected	December Projected
1	Revenue Requirements												
2	Project	0	0	0	0	0	0	0	0	0	0	0	0
3	CAPX 2020 - Fargo	36,548	36,548	36,548	36,548	36,548	36,548	36,548	36,548	36,548	36,548	36,548	36,548
4	CAPX 2020 - Bemidji	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954
5	Total	57,502	57,502	57,502	57,502	57,502	57,502	57,502	57,502	57,502	57,502	57,502	57,502
6	MISO Schedule 26 - expense/(revenue)	8,367	26,457	26,297	28,662	12,378	(12,195)	(18,094)	(24,701)	(12,826)	(22,686)	(8,690)	(3,236)
7	Net Revenue Requirement	65,868	83,958	83,799	86,163	69,880	45,307	39,407	32,801	44,676	34,816	48,811	54,266
8	Billed (forecast kWh x adj factor)	0	0	0	0	0	0	0	0	0	0	0	0
9	Difference	65,868	83,958	83,799	86,163	69,880	45,307	39,407	32,801	44,676	34,816	48,811	54,266
10	Carrying Charge												
11	Cummulative Difference	65,868	149,826	233,625	319,789	389,669	434,976	474,383	507,184	551,860	586,675	635,487	689,752
12	Carrying Charge Calculation												
13	Cumulative Carrying Charge	473	1,079	1,689	2,319	2,838	3,183	3,489	3,750	4,097	4,377	4,759	5,183
14	Carrying cost	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%
15	Forecasted Sales (MWh)												
16		473	1,552	3,241	5,560	8,398	11,581	15,070	18,820	22,917	27,294	32,053	37,236
17		8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%
18													
19													
20													

Split Method

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2012												YE Projected
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	
1	Revenue Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Project	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CAPX 2020 - Fargo	91,889	91,910	91,929	91,948	91,967	91,986	92,005	92,018	92,045	92,045	92,045	92,045	1,103,831
4	CAPX 2020 - Bemidji	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	692,471
5	Total	149,595	149,616	149,635	149,654	149,673	149,692	149,711	149,724	149,750	149,750	149,750	149,750	1,796,302
6	MISO Schedule 26 - expense/(revenue)	40,107	43,641	63,018	30,224	25,497	(29,325)	1,402	9,672	22,098	21,301	(24,352)	(10,050)	193,232
7	Net Revenue Requirement	189,702	193,257	212,653	179,878	175,170	120,367	151,113	159,396	171,849	171,051	125,398	139,700	1,989,534
8	Billed (forecast kWh x adj factor)	289,528	290,314	269,624	234,990	207,253	189,981	191,779	195,089	201,509	189,769	230,870	254,513	2,745,220
9	Difference	(99,826)	(97,057)	(56,971)	(55,112)	(32,084)	(69,614)	(40,666)	(35,694)	(29,660)	(18,718)	(105,472)	(114,813)	(755,686)
10	Carrying Charge												65,933	
11	Cummulative Difference	589,926	492,870	435,899	380,787	348,703	279,089	238,422	202,729	173,069	154,351	48,879	(0)	(0)
12	Carrying Charge Calculation	4,503	3,838	3,457	3,086	2,878	2,399	2,124	1,883	1,684	1,561	815	470	28,698
13	Cumulative Carrying Charge	41,739	45,577	49,034	52,120	54,998	57,397	59,521	61,404	63,087	64,648	65,463	65,933	
14	Carrying cost	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	
15	Forecasted Sales (MWh)	195,741	196,272	182,284	158,870	140,117	128,440	129,656	131,894	136,234	128,297	156,084	172,068	1,855,956

SUMMARY	Jan 2011 -
	Dec 2012
Revenue requirements	\$2,679,287
Carrying Charge	65,933
Total requirements	\$2,745,220
Jan 2012-Dec 2012 projected sales in mWh	1,855,956
Average Rate	\$0.00148

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Projected September	2011 Projected October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0
7														
8		0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12		0	0	0	0	0	0	0	0	0	0	0	0	0
13														
EXPENSES														
15														
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23	1.6220	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25														
26	38.35%	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29														
REVENUE REQUIRMENTS														
31		0	0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	0	0	0
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	0	0	0
37														
38	41.26%	0	0	0	0	0	0	0	0	0	0	0	0	0

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Cap Structure with allowed ROE per order.												
2	Capital Structure												
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>					<u>Property tax</u>		
4	Debt	43.11%		6.30%		2.72%					2010 composite rate		
5	Preferred equity	3.60%		4.75%		0.17%							
6	Common equity	53.30%		10.75%		5.73%							
7	Total	100.00%				8.62%					Overall Return		
8													
9													
10													
11													
12													
13													
14													
15													
16	Deferred Tax												
17	Book depr. rate	2.04%											
18	Tax depr. rate (15-year MACRS) Yr 1	3.75%											
19	Tax depr. rate (15-year MACRS) Yr 2	9.63%											
20	Tax depr. rate (15-year MACRS) Yr 3	8.66%											
21	Tax depr. rate (15-year MACRS) Yr 4	7.80%											
22	Tax depr. rate (15-year MACRS) Yr 5	7.02%											
23	Tax depr. rate (15-year MACRS) Yr 6	6.31%											
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16	3.69%											
34													
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0
39													

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	Year>>	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December
RATE BASE													
1		0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0
7													
8		0	0	0	0	0	0	0	0	0	0	0	0
9													
10		0	0	0	0	0	0	0	0	0	0	0	0
11													
12		0	0	0	0	0	0	0	0	0	0	0	0
13													
EXPENSES													
<i>O&M and Depreciation</i>													
15													
16		0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0
20													
21													
22		0	0	0	0	0	0	0	0	0	0	0	0
23	1.6220	0	0	0	0	0	0	0	0	0	0	0	0
24													
25													
26	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0
28													
29													
REVENUE REQUIRMENTS													
30													
31		0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	0	0
34													
35		0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	0	0
37													
38	41.26%	0	0	0	0	0	0	0	0	0	0	0	0

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3			Ratio		Cost		WA Cost						Property tax	
4			Debt	43.11%	6.30%		2.72%						2011 composite rate	
5			Preferred equity	3.60%	4.75%		0.17%							
6			Common equity	53.30%	10.75%		5.73%						Book Depreciation	
7			Total	100.00%			8.62%	Overall Return					2011 composite rate	1.6150%
8														
9														
10			Project life (years)	Book	Tax									
11				50	15-year MACRS									
12			Statutory Tax Rate	38.35%										
13			Tax conversion factor	1.62199										
14			Transmission Revenue	0.00%										
15			ND share - D2 factor	41.257%										
16			Deferred Tax											
17			Book depr. rate	2.04%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%
18			Tax depr. rate (15-year MACRS) Yr 1	3.75%										
19			Tax depr. rate (15-year MACRS) Yr 2	9.63%										
20			Tax depr. rate (15-year MACRS) Yr 3	8.66%										
21			Tax depr. rate (15-year MACRS) Yr 4	7.80%										
22			Tax depr. rate (15-year MACRS) Yr 5	7.02%										
23			Tax depr. rate (15-year MACRS) Yr 6	6.31%										
24			Tax depr. rate (15-year MACRS) Yr 7	5.90%										
25			Tax depr. rate (15-year MACRS) Yr 8	5.90%										
26			Tax depr. rate (15-year MACRS) Yr 9	5.91%										
27			Tax depr. rate (15-year MACRS) Yr 10	5.90%										
28			Tax depr. rate (15-year MACRS) Yr 11	5.91%										
29			Tax depr. rate (15-year MACRS) Yr 12	5.90%										
30			Tax depr. rate (15-year MACRS) Yr 13	5.91%										
31			Tax depr. rate (15-year MACRS) Yr 14	5.90%										
32			Tax depr. rate (15-year MACRS) Yr 15	5.91%										
33			Tax depr. rate (15-year MACRS) Yr 16	3.69%										
34														
35			Book depreciation		0	0	0	0	0	0	0	0	0	0
36			Tax depreciation		0	0	0	0	0	0	0	0	0	0
37			Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0
38			Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0
39														

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase I (Project #103488)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Actual October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	8,410,615	8,410,615
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	8,410,615	8,410,615
4		3,338,972	4,332,365	7,069,691	9,401,997	8,269,626	8,088,618	8,729,533	9,100,362	7,897,751	8,338,614	8,411,134	0	0
5		0	0	0	0	0	0	0	0	0	0	0	(3,225,260)	(3,225,260)
6		3,338,972	4,332,365	7,069,691	9,401,997	8,269,626	8,088,618	8,729,533	9,100,362	7,897,751	8,338,614	8,411,134	5,185,354	5,185,354
7														
8		74.62%	74.62%	74.62%	74.62%	74.62%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
9		(847,391)	(1,099,502)	(1,794,202)	(2,386,113)	(2,098,731)	(1,587,085)	(1,712,840)	(1,785,601)	(1,549,634)	(1,636,137)	(1,650,366)	(1,017,429)	(1,017,429)
10		2,491,582	3,232,863	5,275,489	7,015,884	6,170,895	6,501,533	7,016,693	7,314,761	6,348,116	6,702,476	6,760,767	4,167,925	4,167,925
11														
12		452,008	452,008	452,008	452,008	452,008	452,008	452,008	452,008	452,008	452,008	452,008	452,008	5,424,100
13														
14		38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	467,337
15														
16		25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	310,768
17														
EXPENSES														
<i>O&M and Depreciation</i>														
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25		74.62%	74.62%	74.62%	74.62%	74.62%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
26		0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29														
30		25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	25,897	310,768
31	1.6220	42,005	42,005	42,005	42,005	42,005	42,005	42,005	42,005	42,005	42,005	42,005	42,005	504,063
32														
33														
34														
35		16,108	16,108	16,108	16,108	16,108	16,108	16,108	16,108	16,108	16,108	16,108	16,108	193,296
36		38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	38,945	467,337
37		55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	660,633
38														
39		0	0	0	0	0	0	0	0	0	0	0	0	0
40		55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	55,053	660,633
41														
42	41.26%	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	272,559

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase I (Project #103488)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3			Ratio		Cost		WA Cost							
4	Debt		43.11%		6.30%		2.72%				Property tax			
5	Preferred equity		3.60%		4.75%		0.17%				2011 composite rate			
6	Common equity		53.30%		10.75%		5.73%				Book Depreciation			
7	Total		100.00%				8.62%	Overall Return			2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate													
18	Tax depr. rate (15-year MACRS) Yr 1		5.00%											
19	Tax depr. rate (15-year MACRS) Yr 2		9.50%											
20	Tax depr. rate (15-year MACRS) Yr 3		8.55%											
21	Tax depr. rate (15-year MACRS) Yr 4		7.70%											
22	Tax depr. rate (15-year MACRS) Yr 5		6.93%											
23	Tax depr. rate (15-year MACRS) Yr 6		6.23%											
24	Tax depr. rate (15-year MACRS) Yr 7		5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8		5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9		5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10		5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11		5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12		5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13		5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14		5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15		5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16		2.95%											
34														
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	8,410,615	8,410,615
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	(8,410,615)	(8,410,615)
38	Federal & State deferred income taxes	39.16%	0	0	0	0	0	0	0	0	0	0	(3,225,260)	(3,225,260)
39														

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase I (Project #103488)

Line No.	Year>>	2012 Projected January	2012 Projected February	2012 Projected March	2012 Projected April	2012 Projected May	2012 Projected June	2012 Projected July	2012 Projected August	2012 Projected September	2012 Projected October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1		8,456,740	8,498,584	8,540,428	8,582,272	8,624,116	8,665,960	8,695,121	8,753,713	8,753,713	8,753,713	8,753,713	8,753,713	8,753,713
2		(11,464)	(22,992)	(34,576)	(46,217)	(57,916)	(69,671)	(81,483)	(93,336)	(105,268)	(117,200)	(129,132)	(141,064)	(141,064)
3		8,445,275	8,475,592	8,505,852	8,536,054	8,566,200	8,596,289	8,613,637	8,660,377	8,648,445	8,636,513	8,624,581	8,612,649	8,612,649
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		(3,221,417)	(3,217,549)	(3,213,659)	(3,209,748)	(3,205,814)	(3,201,859)	(3,197,882)	(3,193,889)	(3,189,866)	(3,185,843)	(3,181,820)	(3,177,797)	(3,177,797)
6		5,223,858	5,258,043	5,292,192	5,326,307	5,360,386	5,394,430	5,415,755	5,466,488	5,458,579	5,450,670	5,442,761	5,434,852	5,434,852
7														
8		80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
9		(1,024,984)	(1,031,692)	(1,038,392)	(1,045,086)	(1,051,773)	(1,058,452)	(1,062,637)	(1,072,591)	(1,071,039)	(1,069,487)	(1,067,936)	(1,066,384)	(1,066,384)
10		4,198,874	4,226,351	4,253,800	4,281,221	4,308,613	4,335,977	4,353,119	4,393,897	4,387,539	4,381,182	4,374,825	4,368,468	4,368,468
11														
12		359,178	359,178	359,178	359,178	359,178	359,178	359,178	359,178	359,178	359,178	359,178	359,178	4,310,138
13														
14		30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	371,359
15														
16		20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	246,944
17														
EXPENSES														
<i>O&M and Depreciation</i>														
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	131,306
22		11,464	11,527	11,584	11,641	11,698	11,755	11,812	11,852	11,932	11,932	11,932	11,932	143,184
23		22,407	22,469	22,526	22,583	22,640	22,698	22,755	22,794	22,874	22,874	22,874	22,874	274,490
24														
25		80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
26		(4,396)	(4,409)	(4,420)	(4,431)	(4,442)	(4,454)	(4,465)	(4,473)	(4,488)	(4,488)	(4,488)	(4,488)	(53,858)
27		18,010	18,061	18,106	18,152	18,198	18,244	18,290	18,322	18,386	18,386	18,386	18,386	220,632
28														
29														
30		20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	20,579	246,944
31	1.6220	33,379	33,379	33,379	33,379	33,379	33,379	33,379	33,379	33,379	33,379	33,379	33,379	400,542
32														
33														
34														
35		12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	153,598
36	38.35%	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	12,800	153,598
37														
REVENUE REQUIREMENTS														
38		30,810	30,860	30,906	30,952	30,998	31,044	31,090	31,122	31,186	31,186	31,186	31,186	374,230
39		30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	30,947	371,359
40		61,756	61,807	61,853	61,899	61,945	61,990	62,036	62,068	62,132	62,132	62,132	62,132	745,589
41		0	0	0	0	0	0	0	0	0	0	0	0	0
42		61,756	61,807	61,853	61,899	61,945	61,990	62,036	62,068	62,132	62,132	62,132	62,132	745,589
43														
44		25,479	25,500	25,519	25,538	25,557	25,576	25,594	25,608	25,634	25,634	25,634	25,634	306,906

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase I (Project #103488)

Line No.														
1	SUPPORTING INFORMATION / DATA													
2		ND Cap Structure with allowed ROE per order.												
3		Capital Structure		Ratio		Cost		WA Cost			Property tax			
4		Debt		43.11%		6.30%		2.72%			2012 composite rate		1.50%	
5		Preferred equity		3.60%		4.75%		0.17%						
6		Common equity		53.30%		10.75%		5.73%			Book Depreciation			
7		Total		100.00%				8.62%	Overall Return		2012 composite rate		1.6357%	
8														
9														
10														
11														
12				Book		Tax								
13		Project life (years)		50		15-year MACRS								
14														
15				Statutory Tax Rate		38.35%								
16				Tax conversion factor		1.62199								
17				Transmission Revenue		0.00%								
18				ND share - D2 factor		41.257%								
19		Deferred Tax												
20		Book depr. rate		0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	1.64%
21		Tax depr. rate (15-year MACRS) Yr 1	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
22		Tax depr. rate (15-year MACRS) Yr 2	9.50%											9.50%
23		Tax depr. rate (15-year MACRS) Yr 3	8.55%											8.55%
24		Tax depr. rate (15-year MACRS) Yr 4	7.70%											7.70%
25		Tax depr. rate (15-year MACRS) Yr 5	6.93%											6.93%
26		Tax depr. rate (15-year MACRS) Yr 6	6.23%											6.23%
27		Tax depr. rate (15-year MACRS) Yr 7	5.90%											5.90%
28		Tax depr. rate (15-year MACRS) Yr 8	5.90%											5.90%
29		Tax depr. rate (15-year MACRS) Yr 9	5.91%											5.91%
30		Tax depr. rate (15-year MACRS) Yr 10	5.90%											5.90%
31		Tax depr. rate (15-year MACRS) Yr 11	5.91%											5.91%
32		Tax depr. rate (15-year MACRS) Yr 12	5.90%											5.90%
33		Tax depr. rate (15-year MACRS) Yr 13	5.91%											5.91%
34		Tax depr. rate (15-year MACRS) Yr 14	5.90%											5.90%
35		Tax depr. rate (15-year MACRS) Yr 15	5.91%											5.91%
36		Tax depr. rate (15-year MACRS) Yr 16	2.95%											2.95%
37		Book depreciation		11,464	11,527	11,584	11,641	11,698	11,755	11,812	11,852	11,932	11,932	143,184
38		Tax depreciation		1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	17,292
39		Book vs. tax depreciation		10,023	10,086	10,143	10,200	10,257	10,314	10,371	10,411	10,491	10,491	125,892
40		Federal & State deferred income taxes	39.16%	3,844	3,868	3,890	3,912	3,933	3,955	3,977	3,992	4,023	4,023	47,463

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase II (Project #104566)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Actual October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP	2,389,666	2,442,090	2,502,855	2,558,140	2,572,513	2,650,897	2,848,237	3,174,521	4,236,687	4,629,771	6,069,782	7,396,873	7,396,873
5	Accum. Deferred Inc. Taxes Fed & State	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Ending rate base	2,389,666	2,442,090	2,502,855	2,558,140	2,572,513	2,650,897	2,848,237	3,174,521	4,236,687	4,629,771	6,069,782	7,396,873	7,396,873
7														
8	OTP Load Percentage	74.62%	74.62%	74.62%	74.62%	74.62%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
9	Remove Non-OTP Load Portion	(606,468)	(619,773)	(635,194)	(649,225)	(652,873)	(520,138)	(558,859)	(622,880)	(831,289)	(908,417)	(1,190,965)	(1,451,356)	(1,451,356)
10	Retail Ending Rate Base	1,783,198	1,822,317	1,867,661	1,908,915	1,919,641	2,130,759	2,289,379	2,551,642	3,405,397	3,721,354	4,878,817	5,945,517	5,945,517
11														
12	Average rate base	222,455	222,455	222,455	222,455	222,455	222,455	222,455	222,455	222,455	222,455	222,455	222,455	2,669,463
13														
14	Return on Rate Base	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	229,999
15														
16	Available for return (equity portion of rate base)	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	152,944
17														
EXPENSES														
<i>O&M and Depreciation</i>														
19	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23														
24														
25	OTP Load Percentage	74.62%	74.62%	74.62%	74.62%	74.62%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
26	Remove Non-OTP Load Portion	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Retail O&M and Depreciation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29	Income before Taxes													
30	Available for return (from above)	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	12,745	152,944
31	Taxable Income (grossed up)	1.6220	20,673	20,673	20,673	20,673	20,673	20,673	20,673	20,673	20,673	20,673	20,673	248,074
32														
33	Income Taxes													
34	Current and Def Income Taxes	38.35%	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	95,130
35	Total Income Tax Expense	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	95,130
36														
37														
REVENUE REQUIREMENTS														
39	Expenses	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	7,928	95,130
40	Return on rate base	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	19,167	229,999
41	Subtotal revenue requirements	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	325,129
42	Adjustments													
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	27,094	325,129
45														
46	North Dakota share - D2 factor	41.26%	11,178	11,178	11,178	11,178	11,178	11,178	11,178	11,178	11,178	11,178	11,178	134,140

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase II (Project #104566)

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Cap Structure with allowed ROE per order.												
2	Capital Structure												
3			Ratio		Cost		WA Cost				Property tax		
4			Debt	43.11%	6.30%		2.72%				2011 composite rate		
5			Preferred equity	3.60%	4.75%		0.17%						
6			Common equity	53.30%	10.75%		5.73%				Book Depreciation		
7			Total	100.00%			8.62%	Overall Return			2011 composite rate	1.6150%	
8													
9													
10			Project life (years)	Book	Tax								
11				50	15-year MACRS								
12			Statutory Tax Rate	38.35%									
13			Tax conversion factor	1.62199									
14			Transmission Revenue	0.00%									
15			ND share - D2 factor	41.257%									
16			Deferred Tax										
17			Book depr. rate	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%
18			Tax depr. rate (15-year MACRS) Yr 1	5.00%									
19			Tax depr. rate (15-year MACRS) Yr 2	9.50%									
20			Tax depr. rate (15-year MACRS) Yr 3	8.55%									
21			Tax depr. rate (15-year MACRS) Yr 4	7.70%									
22			Tax depr. rate (15-year MACRS) Yr 5	6.93%									
23			Tax depr. rate (15-year MACRS) Yr 6	6.23%									
24			Tax depr. rate (15-year MACRS) Yr 7	5.90%									
25			Tax depr. rate (15-year MACRS) Yr 8	5.90%									
26			Tax depr. rate (15-year MACRS) Yr 9	5.91%									
27			Tax depr. rate (15-year MACRS) Yr 10	5.90%									
28			Tax depr. rate (15-year MACRS) Yr 11	5.91%									
29			Tax depr. rate (15-year MACRS) Yr 12	5.90%									
30			Tax depr. rate (15-year MACRS) Yr 13	5.91%									
31			Tax depr. rate (15-year MACRS) Yr 14	5.90%									
32			Tax depr. rate (15-year MACRS) Yr 15	5.91%									
33			Tax depr. rate (15-year MACRS) Yr 16	2.95%									
34													
35			Book depreciation	0	0	0	0	0	0	0	0	0	0
36			Tax depreciation	0	0	0	0	0	0	0	0	0	0
37			Book vs. tax depreciation	0	0	0	0	0	0	0	0	0	0
38			Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0
39													

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase II (Project #104566)

Line No.	Year>>	2012 Projected January	2012 Projected February	2012 Projected March	2012 Projected April	2012 Projected May	2012 Projected June	2012 Projected July	2012 Projected August	2012 Projected September	2012 Projected October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP	9,074,264	10,542,163	11,949,455	13,377,773	14,553,239	15,575,379	16,935,009	18,147,212	19,527,130	21,166,487	22,543,362	23,573,864	23,573,864
5	Accum. Deferred Inc. Taxes Fed & State	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Ending rate base	9,074,264	10,542,163	11,949,455	13,377,773	14,553,239	15,575,379	16,935,009	18,147,212	19,527,130	21,166,487	22,543,362	23,573,864	23,573,864
7														
8	OTP Load Percentage	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
9	Remove Non-OTP Load Portion	(1,780,481)	(2,068,500)	(2,344,628)	(2,624,881)	(2,855,522)	(3,056,078)	(3,322,854)	(3,560,703)	(3,831,460)	(4,153,121)	(4,423,281)	(4,625,478)	(4,625,478)
10	Retail Ending Rate Base	7,293,783	8,473,663	9,604,827	10,752,892	11,697,717	12,519,301	13,612,155	14,586,509	15,695,670	17,013,366	18,120,081	18,948,386	18,948,386
11														
12	Average rate base	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	1,052,973	12,635,682
13														
14	Return on Rate Base	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	1,088,683
15														
16	Available for return (equity portion of rate base)	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	723,947
17														
EXPENSES														
<i>O&M and Depreciation</i>														
19	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23														
24														
25	OTP Load Percentage	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
26	Remove Non-OTP Load Portion	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Retail O&M and Depreciation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29	Income before Taxes													
30	Available for return (from above)	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	60,329	723,947
31	Taxable Income (grossed up)	1.6220	97,853	97,853	97,853	97,853	97,853	97,853	97,853	97,853	97,853	97,853	97,853	1,174,238
32														
33	Income Taxes													
34	Current and Def Income Taxes	38.35%	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	450,291
35	Total Income Tax Expense		37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	450,291
36														
37														
REVENUE REQUIREMENTS														
39	Expenses	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	37,524	450,291
40	Return on rate base	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	90,724	1,088,683
41	Subtotal revenue requirements	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	1,538,973
42	Adjustments													
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	128,248	1,538,973
45														
46	North Dakota share - D2 factor	41.26%	52,912	52,912	52,912	52,912	52,912	52,912	52,912	52,912	52,912	52,912	52,912	634,938

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase II (Project #104566)

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Cap Structure with allowed ROE per order.												
2	Capital Structure												
3			Ratio		Cost		WA Cost				Property tax		
4			Debt	43.11%	6.30%		2.72%				2012 composite rate		
5			Preferred equity	3.60%	4.75%		0.17%						
6			Common equity	53.30%	10.75%		5.73%				Book Depreciation		
7			Total	100.00%			8.62%	Overall Return			2012 composite rate	1.6357%	
8													
9													
10			Project life (years)	Book	Tax								
11				50	15-year MACRS								
12			Statutory Tax Rate	38.35%									
13			Tax conversion factor	1.62199									
14			Transmission Revenue	0.00%									
15			ND share - D2 factor	41.257%									
16			Deferred Tax										
17			Book depr. rate	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%
18			Tax depr. rate (15-year MACRS) Yr 1	5.00%									
19			Tax depr. rate (15-year MACRS) Yr 2	9.50%									
20			Tax depr. rate (15-year MACRS) Yr 3	8.55%									
21			Tax depr. rate (15-year MACRS) Yr 4	7.70%									
22			Tax depr. rate (15-year MACRS) Yr 5	6.93%									
23			Tax depr. rate (15-year MACRS) Yr 6	6.23%									
24			Tax depr. rate (15-year MACRS) Yr 7	5.90%									
25			Tax depr. rate (15-year MACRS) Yr 8	5.90%									
26			Tax depr. rate (15-year MACRS) Yr 9	5.91%									
27			Tax depr. rate (15-year MACRS) Yr 10	5.90%									
28			Tax depr. rate (15-year MACRS) Yr 11	5.91%									
29			Tax depr. rate (15-year MACRS) Yr 12	5.90%									
30			Tax depr. rate (15-year MACRS) Yr 13	5.91%									
31			Tax depr. rate (15-year MACRS) Yr 14	5.90%									
32			Tax depr. rate (15-year MACRS) Yr 15	5.91%									
33			Tax depr. rate (15-year MACRS) Yr 16	2.95%									
34													
35			Book depreciation	0	0	0	0	0	0	0	0	0	0
36			Tax depreciation	0	0	0	0	0	0	0	0	0	0
37			Book vs. tax depreciation	0	0	0	0	0	0	0	0	0	0
38			Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0
39													

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase III (Project #104634)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Actual October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		606,267	618,799	636,450	660,414	671,470	690,448	724,766	1,009,399	966,388	1,010,990	1,107,562	1,231,774	1,231,774
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		606,267	618,799	636,450	660,414	671,470	690,448	724,766	1,009,399	966,388	1,010,990	1,107,562	1,231,774	1,231,774
7														
8		74.62%	74.62%	74.62%	74.62%	74.62%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
9		(153,863)	(157,044)	(161,523)	(167,605)	(170,411)	(135,474)	(142,208)	(198,056)	(189,617)	(198,368)	(217,317)	(241,689)	(241,689)
10		452,403	461,755	474,927	492,809	501,059	554,974	582,558	811,343	776,771	812,622	890,245	990,085	990,085
11														
12		52,856	52,856	52,856	52,856	52,856	52,856	52,856	52,856	52,856	52,856	52,856	52,856	634,270
13														
14		4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	54,648
15														
16		3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	36,340
17														
EXPENSES														
<i>O&M and Depreciation</i>														
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25		74.62%	74.62%	74.62%	74.62%	74.62%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
26		0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29														
30		3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	3,028	36,340
31	1.6220	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	58,943
32														
33														
34	38.35%	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	22,603
35		1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	22,603
36														
37														
REVENUE REQUIREMENTS														
39		1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	22,603
40		4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	4,554	54,648
41		6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	77,251
42														
43		0	0	0	0	0	0	0	0	0	0	0	0	0
44		6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	6,438	77,251
45														
46	41.26%	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	31,872

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase III (Project #104634)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3			Ratio		Cost		WA Cost							
4	Debt		43.11%		6.30%		2.72%				Property tax			
5	Preferred equity		3.60%		4.75%		0.17%				2011 composite rate			
6	Common equity		53.30%		10.75%		5.73%				Book Depreciation			
7	Total		100.00%				8.62%	Overall Return			2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate													
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%												
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												
34														
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
39														

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase III (Project #104634)

Line No.	Year>>	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		1,351,532	1,685,870	2,147,875	2,646,578	3,145,527	3,767,491	4,406,917	5,113,165	5,820,270	6,391,761	6,939,766	7,488,688	7,488,688
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		1,351,532	1,685,870	2,147,875	2,646,578	3,145,527	3,767,491	4,406,917	5,113,165	5,820,270	6,391,761	6,939,766	7,488,688	7,488,688
7														
8		80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
9		(265,187)	(330,788)	(421,439)	(519,291)	(617,191)	(739,227)	(864,691)	(1,003,265)	(1,142,008)	(1,254,141)	(1,361,666)	(1,469,371)	(1,469,371)
10		1,086,345	1,355,082	1,726,436	2,127,287	2,528,336	3,028,264	3,542,226	4,109,900	4,678,262	5,137,620	5,578,100	6,019,317	6,019,317
11														
12		268,636	268,636	268,636	268,636	268,636	268,636	268,636	268,636	268,636	268,636	268,636	268,636	3,223,635
13														
14		23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	277,746
15														
16		15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	184,694
17														
EXPENSES														
<i>O&M and Depreciation</i>														
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25		80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%
26		0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29		15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	184,694
30	1.6220	24,964	24,964	24,964	24,964	24,964	24,964	24,964	24,964	24,964	24,964	24,964	24,964	299,573
31														
32														
33														
34	38.35%	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	114,879
35		9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	114,879
36														
37														
REVENUE REQUIREMENTS														
39		9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	9,573	114,879
40		23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	277,746
41		32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	392,625
42														
43		0	0	0	0	0	0	0	0	0	0	0	0	0
44		32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	32,719	392,625
45														
46	41.26%	13,499	13,499	13,499	13,499	13,499	13,499	13,499	13,499	13,499	13,499	13,499	13,499	161,986

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase III (Project #104634)

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Cap Structure with allowed ROE per order.												
2	Capital Structure												
3			Ratio		Cost		WA Cost				Property tax		
4	Debt		43.11%		6.30%		2.72%				2012 composite rate		
5	Preferred equity		3.60%		4.75%		0.17%						
6	Common equity		53.30%		10.75%		5.73%				Book Depreciation		
7	Total		100.00%				8.62%	Overall Return			2012 composite rate		1.6357%
8													
9													
10			Book		Tax								
11	Project life (years)		50		15-year MACRS								
12	Statutory Tax Rate		38.35%										
13	Tax conversion factor		1.62199										
14	Transmission Revenue		0.00%										
15	ND share - D2 factor		41.257%										
16	Deferred Tax												
17	Book depr. rate			0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%											
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%											
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%											
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%											
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%											
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%											
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%											
34													
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0
39													

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Projected October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		2,888,963	4,843,204	5,596,710	4,800,272	5,923,151	5,408,372	5,785,443	8,583,642	9,585,709	15,028,500	16,533,198	18,537,831	18,537,831
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		2,888,963	4,843,204	5,596,710	4,800,272	5,923,151	5,408,372	5,785,443	8,583,642	9,585,709	15,028,500	16,533,198	18,537,831	18,537,831
7														
8		61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%
9		(1,119,473)	(1,876,742)	(2,168,725)	(1,860,105)	(2,295,221)	(2,095,744)	(2,241,859)	(3,326,161)	(3,714,462)	(5,823,544)	(6,406,614)	(7,183,410)	(7,183,410)
10		1,769,490	2,966,463	3,427,985	2,940,166	3,627,930	3,312,628	3,543,584	5,257,481	5,871,247	9,204,957	10,126,584	11,354,422	11,354,422
11														
12		417,001	417,001	417,001	417,001	417,001	417,001	417,001	417,001	417,001	417,001	417,001	417,001	5,004,007
13														
14		35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	431,142
15														
16		23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	286,699
17														
EXPENSES														
<i>O&M and Depreciation</i>														
19														
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		0	0	0	0	0	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25		61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%
26		0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25														
26		23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	23,892	286,699
27	1.6220	38,752	38,752	38,752	38,752	38,752	38,752	38,752	38,752	38,752	38,752	38,752	38,752	465,024
28														
29														
30	38.35%	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	178,325
31		14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	178,325
32														
33														
REVENUE REQUIREMENTS														
35		14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	14,860	178,325
36		35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	35,929	431,142
37		50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	609,467
38														
39		0	0	0	0	0	0	0	0	0	0	0	0	0
40		50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	50,789	609,467
41														
42	41.26%	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	20,954	251,450

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Capstructure with allowed ROE per order.													
2	Capital Structure													
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>								
4	Debt	43.11%		6.30%		2.72%					Property tax			
5	Preferred equity	3.60%		4.75%		0.17%					2011 composite rate			
6	Common equity	53.30%		10.75%		5.73%					Book Depreciation			
7	Total	100.00%				8.62%	Overall Return				2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate													
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%												
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												
34														
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	39.16%	0	0	0	0	0	0	0	0	0	0	0	0
39														

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	Year>>	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total	
RATE BASE															
1		0	0	0	0	0	0	0	0	0	0	0	0	0	
2		0	0	0	0	0	0	0	0	0	0	0	0	0	
3		0	0	0	0	0	0	0	0	0	0	0	0	0	
4		19,672,626	20,363,865	21,840,429	22,419,746	22,945,973	23,160,713	23,355,372	23,563,512	23,724,441	23,862,219	24,301,463	24,738,421	24,738,421	
5		0	0	0	0	0	0	0	0	0	0	0	0	0	
6		19,672,626	20,363,865	21,840,429	22,419,746	22,945,973	23,160,713	23,355,372	23,563,512	23,724,441	23,862,219	24,301,463	24,738,421	24,738,421	
7															
8		61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	
9		(7,623,143)	(7,890,998)	(8,463,166)	(8,687,652)	(8,891,565)	(8,974,776)	(9,050,207)	(9,130,861)	(9,193,221)	(9,246,610)	(9,416,817)	(9,586,138)	(9,586,138)	
10		12,049,484	12,472,868	13,377,263	13,732,095	14,054,409	14,185,937	14,305,166	14,432,651	14,531,220	14,615,609	14,884,646	15,152,283	15,152,283	
11															
12		1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	1,148,385	13,780,619	
13															
14		98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	1,187,330	
15															
16		65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	789,545	
17															
18	EXPENSES														
19	<i>O&M and Depreciation</i>														
20		0	0	0	0	0	0	0	0	0	0	0	0	0	
21		0	0	0	0	0	0	0	0	0	0	0	0	0	
22		0	0	0	0	0	0	0	0	0	0	0	0	0	
23		0	0	0	0	0	0	0	0	0	0	0	0	0	
24															
25		61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	
26		0	0	0	0	0	0	0	0	0	0	0	0	0	
27		0	0	0	0	0	0	0	0	0	0	0	0	0	
28															
29															
30		65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	65,795	789,545	
31	1.6220	106,720	106,720	106,720	106,720	106,720	106,720	106,720	106,720	106,720	106,720	106,720	106,720	1,280,637	
32															
33															
34															
35		40,924	40,924	40,924	40,924	40,924	40,924	40,924	40,924	40,924	40,924	40,924	40,924	491,092	
36		98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	98,944	1,187,330	
37		139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	1,678,422	
38															
39		0	0	0	0	0	0	0	0	0	0	0	0	0	
40		139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	139,868	1,678,422	
41															
42	41.26%	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	57,706	692,471	

Split Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Capstructure with allowed ROE per order.												
2	Capital Structure												
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>					Property tax		
4	Debt	43.11%		6.30%		2.72%					2012 composite rate	1.50%	
5	Preferred equity	3.60%		4.75%		0.17%							
6	Common equity	53.30%		10.75%		5.73%					Book Depreciation		
7	Total	100.00%				8.62%	Overall Return				2012 composite rate	1.6357%	
8													
9													
10													
11													
12													
13													
14													
15													
16	Deferred Tax												
17	Book depr. rate												
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%											
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%											
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%											
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%											
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%											
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%											
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%											
34													
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	39.16%	0	0	0	0	0	0	0	0	0	0	0
39													

2012 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 34,996,882
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 454	(page 4, line 34)	554,025	TP 1.00000	554,025
3	Account No. 456.1	(page 4, line 37)	7,204,688	TP 1.00000	7,204,688
4	Revenues from Grandfathered Interzonal Transactions		0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				7,758,713
7				Wholesale Revenue Credit	22.17%

2011 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 33,228,839
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 454	(page 4, line 34)	115,163	TP 1.00000	115,163
3	Account No. 456.1	(page 4, line 37)	5,805,049	TP 1.00000	5,805,049
4	Revenues from Grandfathered Interzonal Transactions		20,400	TP 1.00000	20,400
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				5,940,612
7				Wholesale Revenue Credit	17.88%

Split Method

		2011												
Line No.	SCHEDULE 26	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Projected	Dec Projected	YE Projected
1	MISO Schedule 26 Expense	98,095	263,227	244,971	256,072	198,610	187,017	209,602	225,474	237,091	195,919	183,104	196,324	2,495,506
2	MISO Schedule 26 Revenue	(77,816)	(199,101)	(181,231)	(186,602)	(168,606)	(216,574)	(253,460)	(285,345)	(268,179)	(250,906)	(204,167)	(204,167)	(2,496,154)
3	Net Schedule 26	20,279	64,126	63,740	69,470	30,003	(29,557)	(43,858)	(59,870)	(31,088)	(54,987)	(21,063)	(7,843)	(648)
4	North Dakota share	41.26%	8,367	26,457	26,297	28,662	12,378	(12,195)	(18,094)	(24,701)	(12,826)	(8,690)	(3,236)	(267)

		2012													
Line No.	SCHEDULE 26	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	Jul Projected	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	YE Projected	
1	MISO Schedule 26 Expense	636,349	644,914	691,881	612,395	600,936	468,059	542,535	562,579	592,699	590,766	480,111	514,777	6,938,001	
2	MISO Schedule 26 Revenue	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(539,137)	(6,469,642)	
3	Net Schedule 26	97,212	105,777	152,744	73,258	61,799	(71,078)	3,398	23,442	53,562	51,629	(59,026)	(24,360)	468,359	
4	North Dakota share	41.26%	40,107	43,641	63,018	30,224	25,497	(29,325)	1,402	9,672	22,098	21,301	(24,352)	(10,050)	193,232

Split Method

Line No.		2011												Total Projected
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Projected	December Projected	
1	Total Schedule 26 Revenue	114,952	294,117	267,719	275,652	249,069	319,928	359,522	404,750	380,401	355,900	289,603	289,603	3,601,215
2														
3	Fargo 48.71%	55,992	143,262	130,404	134,268	121,320	155,835	175,120	197,151	185,290	173,356	141,063	141,063	1,754,125
4	Retail Load Share	74.62%	74.62%	74.62%	74.62%	74.62%	74.62%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	
5	Retail Revenue	41,782	106,904	97,309	100,193	90,530	116,286	140,760	158,467	148,934	139,342	113,385	113,385	1,367,276
6														
7	Bemidji 51.18%	58,831	150,526	137,016	141,076	127,471	163,736	184,000	207,147	194,685	182,146	148,216	148,216	1,843,066
8	Retail Load Share	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	
9	Retail Revenue	36,034	92,197	83,922	86,409	78,076	100,288	112,700	126,878	119,245	111,564	90,782	90,782	1,128,878
10														
11	Retail Share of Revenue	77,816	199,101	181,231	186,602	168,606	216,574	253,460	285,345	268,179	250,906	204,167	204,167	2,496,154

Split Method

Otter Tail Power Company
Transmission Cost Recovery Rider
Docket No. PU-11-153

Attachment 12
Page 1 of 2

Line No.		2012												Total Projected
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	
1	Total Schedule 26 Revenue	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	8,876,110
2														
3	Fargo	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	5,400,366
4	Retail Load Share	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	80.38%	
5	Retail Revenue	361,729	361,729	361,729	361,729	361,729	361,729	361,729	361,729	361,729	361,729	361,729	361,729	4,340,749
6														
7	Bemidji	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	3,475,744
8	Retail Load Share	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	61.25%	
9	Retail Revenue	177,408	177,408	177,408	177,408	177,408	177,408	177,408	177,408	177,408	177,408	177,408	177,408	2,128,893
10														
11	Retail Share of Revenue	539,137	539,137	539,137	539,137	539,137	539,137	539,137	539,137	539,137	539,137	539,137	539,137	6,469,642

Projected Revenue for 2011-2012

Line No.	Class	Units	Rate per Unit	Amount
1	Large General Service	(a) 620,138,736 kWh	0.114¢	\$703,928
2				
3	Controlled Service	(b) 252,911,408 kWh	0.022¢	\$55,384
4				
5	Lighting	(c) 22,933,542 kWh	0.088¢	\$20,209
6				
7	All other service	959,972,695 kWh	0.156¢	\$1,493,184
8				
9	Total revenue			<u>\$2,272,704</u>

- (a) Rate Schedules 10.03 Large General Service and 10.05 Large General Service - Time of Day
(b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load
(c) Rate Schedules 11.03 Outdoor Lighting (energy only), 11.04 Outdoor Lighting

Summary of Revenue Requirements

Line No.	Revenue Requirements	2011-2012
1	Project	\$0
2	CAPX 2020 - Fargo	\$1,933,130
3	CAPX 2020 - Bemidji	\$1,541,095
4	Schedule 26	(1,254,136)
5	Carrying Cost	<u>52,616</u>
6	Total	<u><u>\$2,272,704</u></u>

**Otter Tail Power Company
Transmission Cost Recovery Rider
Docket No. PU-11-153**

**Attachment 3
Page 1 of 1**

Class Allocation and Rate Design

Line No.			2011-2012
1	Total North Dakota Revenue Requirements		\$2,272,704 *
2	Large General Service Class	30.97%	\$703,928
3	Controlled Service	2.44%	55,384
4	Lighting	0.89%	20,209
5	All Other Service	65.70%	1,493,184
6	Total		\$2,272,704
7	Large General Service Class	kWh	620,138,736
8	Controlled Service	kWh	252,911,408
9	Lighting	kWh	22,933,542
10	All Other Service	kWh	959,972,695
11	Large General Service Class	cents / kwh	0.114
12	Controlled Service	cents / kwh	0.022
13	Lighting	cents / kwh	0.088
14	All Other Service	cents / kwh	0.156

* Jurisdictional transmission allocation factor (D2 = 47.89%) is from Otter Tail's last general rate case in North Dakota.

All-In Method

Otter Tail Power Company
Transmission Rider Tracker
North Dakota

Attachment 4
Page 1 of 2

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2011											
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Projected	December Projected
1	Revenue Requirements												
2	Project	0	0	0	0	0	0	0	0	0	0	0	0
3	CAPX 2020 - Fargo	46,654	46,654	46,654	46,654	46,654	46,654	46,654	46,654	46,654	46,654	46,654	46,654
4	CAPX 2020 - Bemidji	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211
5	Total	80,864	80,864	80,864	80,864	80,864	80,864	80,864	80,864	80,864	80,864	80,864	80,864
6	MISO Schedule 26 - expense/(revenue)	(6,902)	(12,609)	(9,262)	(7,951)	(20,704)	(54,688)	(61,687)	(73,778)	(58,950)	(65,840)	(43,805)	(38,351)
7	Net Revenue Requirement	73,963	68,256	71,603	72,913	60,161	26,176	19,177	7,087	21,914	15,025	37,059	42,514
8	Billed (forecast kWh x adj factor)	0	0	0	0	0	0	0	0	0	0	0	0
9	Difference	73,963	68,256	71,603	72,913	60,161	26,176	19,177	7,087	21,914	15,025	37,059	42,514
10	Carrying Charge												
11	Cummulative Difference	73,963	142,219	213,821	286,734	346,895	373,072	392,249	399,336	421,250	436,275	473,334	515,848
12	Carrying Charge Calculation	531	1,025	1,546	2,081	2,528	2,734	2,891	2,963	3,142	3,272	3,562	3,892
13	Cumulative Carrying Charge	531	1,556	3,102	5,183	7,711	10,445	13,337	16,300	19,441	22,713	26,275	30,167
14	Carrying cost	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%
15	Forecasted Sales (MWh)												

All-In Method

Otter Tail Power Company
Transmission Rider Tracker
North Dakota

Attachment 4
Page 2 of 2

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2012												YE Projected
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	
1	Revenue Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Project	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CAPX 2020 - Fargo	114,321	114,346	114,370	114,394	114,417	114,441	114,464	114,481	114,513	114,513	114,513	114,513	1,373,287
4	CAPX 2020 - Bemidji	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	1,130,565
5	Total	208,534	208,560	208,584	208,607	208,631	208,654	208,678	208,694	208,727	208,727	208,727	208,727	2,503,852
6	MISO Schedule 26 - expense/(revenue)	(42,630)	(39,096)	(19,719)	(52,513)	(57,240)	(112,062)	(81,335)	(73,065)	(60,639)	(61,436)	(107,089)	(92,787)	(799,611)
7	Net Revenue Requirement	165,904	169,464	188,865	156,095	151,391	96,593	127,343	135,629	148,089	147,291	101,638	115,940	1,704,241
8	Billed (forecast kWh x adj factor)	239,694	240,344	223,216	194,543	171,580	157,281	158,769	161,510	166,824	157,105	191,132	210,705	2,272,704
9	Difference	(73,789)	(70,880)	(34,351)	(38,448)	(20,190)	(60,689)	(31,427)	(25,881)	(18,736)	(9,814)	(89,494)	(94,765)	(568,463)
10	Carrying Charge												52,616	
11	Cummulative Difference	442,058	371,179	336,828	298,379	278,190	217,501	186,075	160,194	141,458	131,644	42,150	0	0
12	Carrying Charge Calculation	3,391	2,906	2,680	2,423	2,296	1,877	1,664	1,491	1,367	1,306	673	375	22,448
13	Cumulative Carrying Charge	33,558	36,464	39,144	41,567	43,863	45,740	47,404	48,895	50,261	51,568	52,240	52,616	
14	Carrying cost	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	
15	Forecasted Sales (MWh)	195,741	196,272	182,284	158,870	140,117	128,440	129,656	131,894	136,234	128,297	156,084	172,068	1,855,956

SUMMARY	Jan 2011 -
	Dec 2012
Revenue requirements	\$2,220,089
Carrying Charge	52,616
Total requirements	\$2,272,704
Jan 2012-Dec 2012 projected sales in mWh	1,855,956
Average Rate	\$0.00122

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Projected September	2011 Projected October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0
7														
8		0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12		0	0	0	0	0	0	0	0	0	0	0	0	0
13														
EXPENSES														
15														
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23	1.6220	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25														
26	38.35%	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29														
REVENUE REQUIRMENTS														
31		0	0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	0	0	0
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	0	0	0
37														
38	41.26%	0	0	0	0	0	0	0	0	0	0	0	0	0

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Capstructure with allowed ROE per order.												
2	Capital Structure	Ratio	Cost	WA Cost	Property tax								
3	Debt	43.11%	6.30%	2.72%	2010 composite rate								
4	Preferred equity	3.60%	4.75%	0.17%									
5	Common equity	53.30%	10.75%	5.73%									
6	Total	100.00%		8.62%	Overall Return								
7													
8													
9													
10	Project life (years)	Book	Tax										
11		50	15-year MACRS										
12	Statutory Tax Rate	38.35%											
13	Tax conversion factor	1.62199											
14	Transmission Revenue	0.00%											
15	ND share - D2 factor	41.257%											
16	Deferred Tax												
17	Book depr. rate	2.04%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
18	Tax depr. rate (15-year MACRS) Yr 1	3.75%											
19	Tax depr. rate (15-year MACRS) Yr 2	9.63%											
20	Tax depr. rate (15-year MACRS) Yr 3	8.66%											
21	Tax depr. rate (15-year MACRS) Yr 4	7.80%											
22	Tax depr. rate (15-year MACRS) Yr 5	7.02%											
23	Tax depr. rate (15-year MACRS) Yr 6	6.31%											
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16	3.69%											
34													
35	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation	0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation	0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0
39													

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	Year>>	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0
7														
8		0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12		0	0	0	0	0	0	0	0	0	0	0	0	0
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15														
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23	1.6220	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25														
26	38.35%	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29														
REVENUE REQUIRMENTS														
30														
31		0	0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	0	0	0
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	0	0	0
37														
38	41.26%	0	0	0	0	0	0	0	0	0	0	0	0	0

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Capstructure with allowed ROE per order.													
2	Capital Structure													
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>								
4	Debt	43.11%		6.30%		2.72%					Property tax			
5	Preferred equity	3.60%		4.75%		0.17%					2011 composite rate			
6	Common equity	53.30%		10.75%		5.73%					Book Depreciation			
7	Total	100.00%				8.62%	Overall Return				2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate	2.04%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%
18	Tax depr. rate (15-year MACRS) Yr 1	3.75%												
19	Tax depr. rate (15-year MACRS) Yr 2	9.63%												
20	Tax depr. rate (15-year MACRS) Yr 3	8.66%												
21	Tax depr. rate (15-year MACRS) Yr 4	7.80%												
22	Tax depr. rate (15-year MACRS) Yr 5	7.02%												
23	Tax depr. rate (15-year MACRS) Yr 6	6.31%												
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												
33	Tax depr. rate (15-year MACRS) Yr 16	3.69%												
34														
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
39														

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase I (Project #103488)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Actual October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	8,410,615	8,410,615
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	8,410,615	8,410,615
4		3,338,972	4,332,365	7,069,691	9,401,997	8,269,626	8,088,618	8,729,533	9,100,362	7,897,751	8,338,614	8,411,134	0	0
5		0	0	0	0	0	0	0	0	0	0	0	(3,225,260)	(3,225,260)
6		3,338,972	4,332,365	7,069,691	9,401,997	8,269,626	8,088,618	8,729,533	9,100,362	7,897,751	8,338,614	8,411,134	5,185,354	5,185,354
7														
8		578,162	578,162	578,162	578,162	578,162	578,162	578,162	578,162	578,162	578,162	578,162	578,162	6,937,950
9														
10		49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	597,769
11														
12		33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	397,502
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15		0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	33,125	397,502
23	1.6220	53,729	53,729	53,729	53,729	53,729	53,729	53,729	53,729	53,729	53,729	53,729	53,729	644,746
24														
25														
26	38.35%	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	247,244
27		20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	247,244
28														
29														
REVENUE REQUIRMENTS														
30														
31		20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	20,604	247,244
32		49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	49,814	597,769
33		70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	845,013
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	70,418	845,013
37														
38	41.26%	29,052	29,052	29,052	29,052	29,052	29,052	29,052	29,052	29,052	29,052	29,052	29,052	348,629

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase I (Project #103488)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3			Ratio		Cost		WA Cost							
4	Debt		43.11%		6.30%		2.72%				Property tax			
5	Preferred equity		3.60%		4.75%		0.17%				2011 composite rate			
6	Common equity		53.30%		10.75%		5.73%				Book Depreciation			
7	Total		100.00%				8.62%	Overall Return			2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate													
18	Tax depr. rate (15-year MACRS) Yr 1		5.00%											1.62%
19	Tax depr. rate (15-year MACRS) Yr 2		9.50%										5.00%	5.00%
20	Tax depr. rate (15-year MACRS) Yr 3		8.55%											9.50%
21	Tax depr. rate (15-year MACRS) Yr 4		7.70%											8.55%
22	Tax depr. rate (15-year MACRS) Yr 5		6.93%											7.70%
23	Tax depr. rate (15-year MACRS) Yr 6		6.23%											6.93%
24	Tax depr. rate (15-year MACRS) Yr 7		5.90%											6.23%
25	Tax depr. rate (15-year MACRS) Yr 8		5.90%											5.90%
26	Tax depr. rate (15-year MACRS) Yr 9		5.91%											5.90%
27	Tax depr. rate (15-year MACRS) Yr 10		5.90%											5.91%
28	Tax depr. rate (15-year MACRS) Yr 11		5.91%											5.90%
29	Tax depr. rate (15-year MACRS) Yr 12		5.90%											5.91%
30	Tax depr. rate (15-year MACRS) Yr 13		5.91%											5.90%
31	Tax depr. rate (15-year MACRS) Yr 14		5.90%											5.91%
32	Tax depr. rate (15-year MACRS) Yr 15		5.91%											5.90%
33	Tax depr. rate (15-year MACRS) Yr 16		2.95%											5.91%
34														2.95%
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	8,410,615	8,410,615
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	(8,410,615)	(8,410,615)
38	Federal & State deferred income taxes	39.16%	0	0	0	0	0	0	0	0	0	0	(3,225,260)	(3,225,260)
39														

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase I (Project #103488)

Line No.	Year>>	2012 Projected January	2012 Projected February	2012 Projected March	2012 Projected April	2012 Projected May	2012 Projected June	2012 Projected July	2012 Projected August	2012 Projected September	2012 Projected October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1		8,456,740	8,498,584	8,540,428	8,582,272	8,624,116	8,665,960	8,695,121	8,753,713	8,753,713	8,753,713	8,753,713	8,753,713	8,753,713
2		(11,464)	(22,992)	(34,576)	(46,217)	(57,916)	(69,671)	(81,483)	(93,336)	(105,268)	(117,200)	(129,132)	(141,064)	(141,064)
3		8,445,275	8,475,592	8,505,852	8,536,054	8,566,200	8,596,289	8,613,637	8,660,377	8,648,445	8,636,513	8,624,581	8,612,649	8,612,649
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		(3,221,417)	(3,217,549)	(3,213,659)	(3,209,748)	(3,205,814)	(3,201,859)	(3,197,882)	(3,193,889)	(3,189,866)	(3,185,843)	(3,181,820)	(3,177,797)	(3,177,797)
6		5,223,858	5,258,043	5,292,192	5,326,307	5,360,386	5,394,430	5,415,755	5,466,488	5,458,579	5,450,670	5,442,761	5,434,852	5,434,852
7														
8		446,857	446,857	446,857	446,857	446,857	446,857	446,857	446,857	446,857	446,857	446,857	446,857	446,857
9														
10		38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501
11														
12		25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602
13														
14														
EXPENSES														
15														
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942	10,942
18		11,464	11,527	11,584	11,641	11,698	11,755	11,812	11,852	11,932	11,932	11,932	11,932	11,932
19		22,407	22,469	22,526	22,583	22,640	22,698	22,755	22,794	22,874	22,874	22,874	22,874	22,874
20														
21														
22		25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602	25,602
23	1.6220	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527	41,527
24														
25														
26	38.35%	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924
27		15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924	15,924
28														
29														
REVENUE REQUIRMENTS														
30														
31		38,331	38,394	38,451	38,508	38,565	38,622	38,679	38,719	38,799	38,799	38,799	38,799	38,799
32		38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501	38,501
33		76,832	76,895	76,952	77,009	77,066	77,123	77,180	77,220	77,299	77,299	77,299	77,299	77,299
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		76,832	76,895	76,952	77,009	77,066	77,123	77,180	77,220	77,299	77,299	77,299	77,299	77,299
37														
38	41.26%	31,699	31,725	31,748	31,772	31,795	31,819	31,842	31,859	31,892	31,892	31,892	31,892	31,892

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase I (Project #103488)

Line No.														
1	SUPPORTING INFORMATION / DATA													
2		ND Cap Structure with allowed ROE per order.												
3		Capital Structure												
4			<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>				Property tax			
5		Debt	43.11%		6.30%		2.72%				2012 composite rate		1.50%	
6		Preferred equity	3.60%		4.75%		0.17%							
7		Common equity	53.30%		10.75%		5.73%				Book Depreciation			
8		Total	100.00%				8.62%	Overall Return			2012 composite rate		1.6357%	
9														
10			<u>Book</u>		<u>Tax</u>									
11		Project life (years)	50		15-year MACRS									
12		Statutory Tax Rate	38.35%											
13		Tax conversion factor	1.62199											
14		Transmission Revenue	0.00%											
15		ND share - D2 factor	41.257%											
16		Deferred Tax												
17		Book depr. rate	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	1.64%
18		Tax depr. rate (15-year MACRS) Yr 1	5.00%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	5.00%
19		Tax depr. rate (15-year MACRS) Yr 2	9.50%											9.50%
20		Tax depr. rate (15-year MACRS) Yr 3	8.55%											8.55%
21		Tax depr. rate (15-year MACRS) Yr 4	7.70%											7.70%
22		Tax depr. rate (15-year MACRS) Yr 5	6.93%											6.93%
23		Tax depr. rate (15-year MACRS) Yr 6	6.23%											6.23%
24		Tax depr. rate (15-year MACRS) Yr 7	5.90%											5.90%
25		Tax depr. rate (15-year MACRS) Yr 8	5.90%											5.90%
26		Tax depr. rate (15-year MACRS) Yr 9	5.91%											5.91%
27		Tax depr. rate (15-year MACRS) Yr 10	5.90%											5.90%
28		Tax depr. rate (15-year MACRS) Yr 11	5.91%											5.91%
29		Tax depr. rate (15-year MACRS) Yr 12	5.90%											5.90%
30		Tax depr. rate (15-year MACRS) Yr 13	5.91%											5.91%
31		Tax depr. rate (15-year MACRS) Yr 14	5.90%											5.90%
32		Tax depr. rate (15-year MACRS) Yr 15	5.91%											5.91%
33		Tax depr. rate (15-year MACRS) Yr 16	2.95%											2.95%
34														
35		Book depreciation	11,464	11,527	11,584	11,641	11,698	11,755	11,812	11,852	11,932	11,932	11,932	143,184
36		Tax depreciation	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	17,292
37		Book vs. tax depreciation	10,023	10,086	10,143	10,200	10,257	10,314	10,371	10,411	10,491	10,491	10,491	125,892
38		Federal & State deferred income taxes	39.16%	3,844	3,868	3,890	3,912	3,933	3,955	3,977	3,992	4,023	4,023	4,023
39														48,277

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase II (Project #104566)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Actual October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		2,389,666	2,442,090	2,502,855	2,558,140	2,572,513	2,650,897	2,848,237	3,174,521	4,236,687	4,629,771	6,069,782	7,396,873	7,396,873
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		2,389,666	2,442,090	2,502,855	2,558,140	2,572,513	2,650,897	2,848,237	3,174,521	4,236,687	4,629,771	6,069,782	7,396,873	7,396,873
7														
8		282,777	282,777	282,777	282,777	282,777	282,777	282,777	282,777	282,777	282,777	282,777	282,777	3,393,320
9														
10		24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	292,366
11														
12		16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	194,416
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15		0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	16,201	194,416
23	1.6220	26,279	26,279	26,279	26,279	26,279	26,279	26,279	26,279	26,279	26,279	26,279	26,279	315,342
24														
25														
26	38.35%	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	120,926
27		10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	120,926
28														
29														
REVENUE REQUIRMENTS														
30														
31		10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	10,077	120,926
32		24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	24,364	292,366
33		34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	413,292
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	34,441	413,292
37														
38	41.26%	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	14,209	170,513

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase II (Project #104566)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3			Ratio		Cost		WA Cost							
4	Debt		43.11%		6.30%		2.72%				Property tax			
5	Preferred equity		3.60%		4.75%		0.17%				2011 composite rate			
6	Common equity		53.30%		10.75%		5.73%				Book Depreciation			
7	Total		100.00%				8.62%		Overall Return		2011 composite rate		1.6150%	
8														
9														
10			Book		Tax									
11	Project life (years)		50		15-year MACRS									
12	Statutory Tax Rate		38.35%											
13	Tax conversion factor		1.62199											
14	Transmission Revenue		0.00%											
15	ND share - D2 factor		41.257%											
16	Deferred Tax													
17	Book depr. rate	1.9978%												
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	2.00%
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												5.00%
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												9.50%
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												8.55%
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												7.70%
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												6.93%
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												6.23%
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												5.90%
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												5.90%
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												5.91%
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												5.90%
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												5.91%
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												5.90%
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												5.91%
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												5.90%
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												5.91%
34														2.95%
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
39														

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
 Fargo-Monticello Phase II (Project #104566)

Line No.	Year>>	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		9,074,264	10,542,163	11,949,455	13,377,773	14,553,239	15,575,379	16,935,009	18,147,212	19,527,130	21,166,487	22,543,362	23,573,864	23,573,864
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		9,074,264	10,542,163	11,949,455	13,377,773	14,553,239	15,575,379	16,935,009	18,147,212	19,527,130	21,166,487	22,543,362	23,573,864	23,573,864
7														
8		1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	1,310,014	15,720,170
9														
10		112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	1,354,440
11														
12		75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	900,669
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15		0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	75,056	900,669
23	1.6220	121,740	121,740	121,740	121,740	121,740	121,740	121,740	121,740	121,740	121,740	121,740	121,740	1,460,880
24														
25														
26	38.35%	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	560,211
27		46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	560,211
28														
29														
REVENUE REQUIRMENTS														
31		46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	46,684	560,211
32		112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	112,870	1,354,440
33		159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	1,914,651
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	159,554	1,914,651
37														
38	41.26%	65,828	65,828	65,828	65,828	65,828	65,828	65,828	65,828	65,828	65,828	65,828	65,828	789,933

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase II (Project #104566)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3			Ratio		Cost		WA Cost							
4	Debt		43.11%		6.30%		2.72%				Property tax			
5	Preferred equity		3.60%		4.75%		0.17%				2012 composite rate			
6	Common equity		53.30%		10.75%		5.73%				Book Depreciation			
7	Total		100.00%				8.62%	Overall Return			2012 composite rate		1.6357%	
8														
9														
10			Book		Tax									
11	Project life (years)		50		15-year MACRS									
12	Statutory Tax Rate		38.35%											
13	Tax conversion factor		1.62199											
14	Transmission Revenue		0.00%											
15	ND share - D2 factor		41.257%											
16	Deferred Tax													
17	Book depr. rate	1.9978%		0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	2.00%
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%												5.00%
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												9.50%
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												8.55%
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												7.70%
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												6.93%
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												6.23%
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												5.90%
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												5.90%
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												5.91%
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												5.90%
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												5.91%
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												5.90%
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												5.91%
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												5.90%
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												5.91%
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												2.95%
34														
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
39														

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase III (Project #104634)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Actual October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		606,267	618,799	636,450	660,414	671,470	690,448	724,766	1,009,399	966,388	1,010,990	1,107,562	1,231,774	1,231,774
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		606,267	618,799	636,450	660,414	671,470	690,448	724,766	1,009,399	966,388	1,010,990	1,107,562	1,231,774	1,231,774
7														
8		67,498	67,498	67,498	67,498	67,498	67,498	67,498	67,498	67,498	67,498	67,498	67,498	809,975
9														
10		5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	69,787
11														
12		3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	46,407
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15		0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	46,407
23	1.6220	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	6,273	75,271
24														
25														
26	38.35%	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	28,865
27		2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	28,865
28														
29														
REVENUE REQUIRMENTS														
30														
31		2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	2,405	28,865
32		5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	5,816	69,787
33		8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	98,652
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	8,221	98,652
37														
38	41.26%	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	3,392	40,701

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase III (Project #104634)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3			Ratio		Cost		WA Cost							
4	Debt		43.11%		6.30%		2.72%				Property tax			
5	Preferred equity		3.60%		4.75%		0.17%				2011 composite rate			
6	Common equity		53.30%		10.75%		5.73%				Book Depreciation			
7	Total		100.00%				8.62%	Overall Return			2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate	1.9978%												
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	2.00%
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												5.00%
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												9.50%
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												8.55%
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												7.70%
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												6.93%
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												6.23%
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												5.90%
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												5.90%
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												5.91%
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												5.90%
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												5.91%
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												5.90%
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												5.91%
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												5.90%
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												5.91%
34														2.95%
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
39														

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase III (Project #104634)

Line No.	Year>>	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		1,351,532	1,685,870	2,147,875	2,646,578	3,145,527	3,767,491	4,406,917	5,113,165	5,820,270	6,391,761	6,939,766	7,488,688	7,488,688
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		1,351,532	1,685,870	2,147,875	2,646,578	3,145,527	3,767,491	4,406,917	5,113,165	5,820,270	6,391,761	6,939,766	7,488,688	7,488,688
7														
8		334,213	334,213	334,213	334,213	334,213	334,213	334,213	334,213	334,213	334,213	334,213	334,213	4,010,555
9														
10		28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	345,547
11														
12		19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	229,780
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15		0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	19,148	229,780
23	1.6220	31,059	31,059	31,059	31,059	31,059	31,059	31,059	31,059	31,059	31,059	31,059	31,059	372,702
24														
25														
26	38.35%	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	142,922
27		11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	142,922
28														
29														
REVENUE REQUIRMENTS														
31		11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	11,910	142,922
32		28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	28,796	345,547
33		40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	488,469
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	40,706	488,469
37														
38	41.26%	16,794	16,794	16,794	16,794	16,794	16,794	16,794	16,794	16,794	16,794	16,794	16,794	201,529

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Fargo-Monticello Phase III (Project #104634)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure		Ratio		Cost		WA Cost						Property tax	
3	Debt		43.11%		6.30%		2.72%						2012 composite rate	
4	Preferred equity		3.60%		4.75%		0.17%							
5	Common equity		53.30%		10.75%		5.73%						Book Depreciation	
6	Total		100.00%				8.62%	Overall Return					2012 composite rate	1.6357%
7														
8														
9														
10	Project life (years)		Book		Tax									
11			50		15-year MACRS									
12	Statutory Tax Rate		38.35%											
13	Tax conversion factor		1.62199											
14	Transmission Revenue		0.00%											
15	ND share - D2 factor		41.257%											
16	Deferred Tax													
17	Book depr. rate	1.9978%												
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	1.64%
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												5.00%
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												9.50%
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												8.55%
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												7.70%
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												6.93%
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												6.23%
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												5.90%
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												5.90%
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												5.91%
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												5.90%
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												5.91%
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												5.90%
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												5.91%
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												5.90%
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												5.91%
34														2.95%
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
39														

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Actual September	2011 Actual October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		2,888,963	4,843,204	5,596,710	4,800,272	5,923,151	5,408,372	5,785,443	8,583,642	9,585,709	15,028,500	16,533,198	18,537,831	18,537,831
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		2,888,963	4,843,204	5,596,710	4,800,272	5,923,151	5,408,372	5,785,443	8,583,642	9,585,709	15,028,500	16,533,198	18,537,831	18,537,831
7														
8		680,817	680,817	680,817	680,817	680,817	680,817	680,817	680,817	680,817	680,817	680,817	680,817	8,169,807
9														
10		58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	703,906
11														
12		39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	468,080
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15														
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	39,007	468,080
23	1.6220	63,269	63,269	63,269	63,269	63,269	63,269	63,269	63,269	63,269	63,269	63,269	63,269	759,223
24														
25														
26	38.35%	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	291,143
27		24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	291,143
28														
29														
REVENUE REQUIRMENTS														
31		24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,262	291,143
32		58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	58,659	703,906
33		82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	995,048
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	82,921	995,048
37														
38	41.26%	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	34,211	410,530

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Capstructure with allowed ROE per order.													
2	Capital Structure													
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>								
4	Debt	43.11%		6.30%		2.72%					Property tax			
5	Preferred equity	3.60%		4.75%		0.17%					2011 composite rate			
6	Common equity	53.30%		10.75%		5.73%					Book Depreciation			
7	Total	100.00%				8.62%	Overall Return				2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate	2.00%												
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	1.62%
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												5.00%
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												9.50%
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												8.55%
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												7.70%
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												6.93%
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												6.23%
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												5.90%
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												5.90%
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												5.91%
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												5.90%
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												5.91%
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												5.90%
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												5.91%
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												5.90%
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												5.91%
34														2.95%
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	39.16%	0	0	0	0	0	0	0	0	0	0	0	0
39														

All-In Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	Year>>	2012 Projected January	2012 Projected February	2012 Projected March	2012 Projected April	2012 Projected May	2012 Projected June	2012 Projected July	2012 Projected August	2012 Projected September	2012 Projected October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		19,672,626	20,363,865	21,840,429	22,419,746	22,945,973	23,160,713	23,355,372	23,563,512	23,724,441	23,862,219	24,301,463	24,738,421	24,738,421
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		19,672,626	20,363,865	21,840,429	22,419,746	22,945,973	23,160,713	23,355,372	23,563,512	23,724,441	23,862,219	24,301,463	24,738,421	24,738,421
7														
8		1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	1,874,914	22,498,971
9														
10		161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	1,938,497
11														
12		107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	1,289,053
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15		0	0	0	0	0	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	107,421	1,289,053
23	1.6220	174,236	174,236	174,236	174,236	174,236	174,236	174,236	174,236	174,236	174,236	174,236	174,236	2,090,836
24														
25														
26	38.35%	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	801,783
27		66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	801,783
28														
29														
REVENUE REQUIRMENTS														
30		66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	66,815	801,783
31		161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	161,541	1,938,497
32		228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	2,740,281
33														
34		0	0	0	0	0	0	0	0	0	0	0	0	0
35		228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	228,357	2,740,281
36														
37		94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	94,214	1,130,565
38	41.26%													

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487, #104395, & #104587)

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Capstructure with allowed ROE per order.													
2	Capital Structure													
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>								
4	Debt	43.11%		6.30%		2.72%					Property tax			
5	Preferred equity	3.60%		4.75%		0.17%					2012 composite rate		1.50%	
6	Common equity	53.30%		10.75%		5.73%					Book Depreciation			
7	Total	100.00%				8.62%	Overall Return				2012 composite rate		1.6357%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate	2.00%												
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	1.62%
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%												5.00%
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%												9.50%
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%												8.55%
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%												7.70%
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%												6.93%
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												6.23%
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												5.90%
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												5.90%
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												5.91%
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												5.90%
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												5.91%
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												5.90%
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												5.91%
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												5.90%
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%												5.91%
34														2.95%
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	39.16%	0	0	0	0	0	0	0	0	0	0	0	0
39														

Otter Tail Power Company
Transmission Cost Recovery Rider
Docket No. PU-11-153

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2012 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 34,996,882
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 454	(page 4, line 34)	554,025	TP 1.00000	554,025
3	Account No. 456.1	(page 4, line 37)	7,204,688	TP 1.00000	7,204,688
4	Revenues from Grandfathered Interzonal Transactions		0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				7,758,713
7				Wholesale Revenue Credit	22.17%

2011 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 33,228,839
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 454	(page 4, line 34)	115,163	TP 1.00000	115,163
3	Account No. 456.1	(page 4, line 37)	5,805,049	TP 1.00000	5,805,049
4	Revenues from Grandfathered Interzonal Transactions		20,400	TP 1.00000	20,400
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				5,940,612
7				Wholesale Revenue Credit	17.88%

All-In Method

Line No.	SCHEDULE 26	2011													
		Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Projected	Dec Projected	YE Projected	
1	MISO Schedule 26 Expense	98,095	263,227	244,971	256,072	198,610	187,017	209,602	225,474	237,091	195,919	183,104	196,324	2,495,506	
2	MISO Schedule 26 Revenue	(114,823)	(293,788)	(267,419)	(275,344)	(248,791)	(319,571)	(359,120)	(404,298)	(379,976)	(355,502)	(289,279)	(289,279)	(3,597,191)	
3	Net Schedule 26	(16,728)	(30,561)	(22,449)	(19,272)	(50,181)	(132,554)	(149,518)	(178,823)	(142,885)	(159,583)	(106,175)	(92,955)	(1,101,685)	
4	North Dakota share	41.26%	(6,902)	(12,609)	(9,262)	(7,951)	(20,704)	(54,688)	(61,687)	(73,778)	(58,950)	(65,840)	(43,805)	(38,351)	(454,525)

Line No.	SCHEDULE 26	2012													
		Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	Jul Projected	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	YE Projected	
1	MISO Schedule 26 Expense	636,349	644,914	691,881	612,395	600,936	468,059	542,535	562,579	592,699	590,766	480,111	514,777	6,938,001	
2	MISO Schedule 26 Revenue	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(8,876,110)	
3	Net Schedule 26	(103,327)	(94,762)	(47,795)	(127,281)	(138,740)	(271,617)	(197,141)	(177,097)	(146,977)	(148,910)	(259,565)	(224,899)	(1,938,109)	
4	North Dakota share	41.26%	(42,630)	(39,096)	(19,719)	(52,513)	(57,240)	(112,062)	(81,335)	(73,065)	(60,639)	(61,436)	(107,089)	(92,787)	(799,611)

All-In Method

Otter Tail Power Company
Transmission Cost Recovery Rider
Docket No. PU-11-153

Attachment 12
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Line No.		2011												Total Projected
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Projected	December Projected	
1	Total Schedule 26 Revenue	114,952	294,117	267,719	275,652	249,069	319,928	359,522	404,750	380,401	355,900	289,603	289,603	3,601,215
2														
3	Fargo 48.71%	55,992	143,262	130,404	134,268	121,320	155,835	175,120	197,151	185,290	173,356	141,063	141,063	1,754,125
4														
5	Bemidji 51.18%	58,831	150,526	137,016	141,076	127,471	163,736	184,000	207,147	194,685	182,146	148,216	148,216	1,843,066
6														
7														
8	Retail Share of Revenue	114,823	293,788	267,419	275,344	248,791	319,571	359,120	404,298	379,976	355,502	289,279	289,279	3,597,191

All-In Method

Otter Tail Power Company
 Transmission Cost Recovery Rider
 Docket No. PU-11-153

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Line No.		2012												Total Projected
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	
1	Total Schedule 26 Revenue	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	8,876,110
2														
3	Fargo	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	450,031	5,400,366
4														
5	Bemidji	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	289,645	3,475,744
6														
7														
8	Retail Share of Revenue	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	739,676	8,876,110

Projected Revenue for 2011-2012

Line No.	Class	Units	Rate per Unit	Amount
1	Large General Service	(a) 620,138,736 kWh	0.199¢	\$1,233,170
2				
3	Controlled Service	(b) 252,911,408 kWh	0.038¢	\$97,023
4				
5	Lighting	(c) 22,933,542 kWh	0.154¢	\$35,403
6				
7	All other service	959,972,695 kWh	0.272¢	\$2,615,821
8				
9	Total revenue			<u>\$3,981,417</u>

- (a) Rate Schedules 10.03 Large General Service and 10.05 Large General Service - Time of Day
- (b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load
- (c) Rate Schedules 11.03 Outdoor Lighting (energy only), 11.04 Outdoor Lighting

Otter Tail Power Company
Transmission Cost Recovery Rider
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Attachment 2
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Summary of Revenue Requirements

Line No.	Revenue Requirements	2011-2012
1	Project	\$0
2	Schedule 26	3,892,007
3	Carrying Cost	<u>89,410</u>
4	Total	<u><u>\$3,981,417</u></u>

Class Allocation and Rate Design

Line No.			2011
1	Total North Dakota Revenue Requirements		\$3,981,417 *
2	Large General Service Class	30.97%	\$1,233,170
3	Controlled Service	2.44%	97,023
4	Lighting	0.89%	35,403
5	All Other Service	65.70%	2,615,821
6	Total		\$3,981,417
7	Large General Service Class	kWh	620,138,736
8	Controlled Service	kWh	252,911,408
9	Lighting	kWh	22,933,542
10	All Other Service	kWh	959,972,695
11	Large General Service Class	cents / kwh	0.199
12	Controlled Service	cents / kwh	0.038
13	Lighting	cents / kwh	0.154
14	All Other Service	cents / kwh	0.272

* Jurisdictional transmission allocation factor (D2 = 47.89%) is from Otter Tail's last general rate case in North Dakota.

Schedule 26 Method

Otter Tail Power Company
Transmission Rider Tracker
North Dakota

Attachment 4
Page 1 of 2

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2011												YE Projected
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Projected	December Projected	
1	Revenue Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Project	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4	MISO Schedule 26 - expense/(revenue)	40,471	108,600	101,068	105,648	81,941	77,158	86,476	93,025	97,817	80,831	75,544	80,998	1,029,578
5	Net Revenue Requirement	40,471	108,600	101,068	105,648	81,941	77,158	86,476	93,025	97,817	80,831	75,544	80,998	1,029,578
6														
7	Billed (forecast kWh x adj factor)	0	0	0	0	0	0	0	0	0	0	0	0	0
8														
9	Difference	40,471	108,600	101,068	105,648	81,941	77,158	86,476	93,025	97,817	80,831	75,544	80,998	1,029,578
10	Carrying Charge													
11	Cumulative Difference	40,471	149,072	250,140	355,788	437,729	514,887	601,363	694,388	792,205	873,036	948,580	1,029,578	1,029,578
12														
13	Carrying Charge Calculation	291	1,072	1,806	2,577	3,184	3,761	4,409	5,108	5,847	6,470	7,059	7,691	49,275
14	Cumulative Carrying Charge	291	1,363	3,169	5,746	8,930	12,691	17,100	22,208	28,056	34,526	41,584	49,275	
15	Carrying cost	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	
16														
17														
18	Forecasted Sales (MWh)													

Schedule 26 Method

Otter Tail Power Company
Transmission Rider Tracker
North Dakota

Attachment 4
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Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2012												YE Projected
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	
1	Revenue Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Project	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4	MISO Schedule 26 - expense/(revenue)	262,540	266,074	285,451	252,657	247,930	193,108	223,835	232,105	244,531	243,734	198,081	212,383	2,862,430
5	Net Revenue Requirement	262,540	266,074	285,451	252,657	247,930	193,108	223,835	232,105	244,531	243,734	198,081	212,383	2,862,430
6														
7	Billed (forecast kWh x adj factor)	419,906	421,045	391,038	340,809	300,581	275,532	278,139	282,939	292,250	275,224	334,833	369,122	3,981,417
8														
9	Difference	(157,365)	(154,971)	(105,587)	(88,151)	(52,651)	(82,423)	(54,304)	(50,835)	(47,719)	(31,490)	(136,752)	(156,739)	(1,118,987)
10	Carrying Charge												89,410	
11	Cumulative Difference	872,212	717,241	611,655	523,503	470,852	388,429	334,125	283,290	235,572	204,082	67,330	(0)	(0)
12														
13	Carrying Charge Calculation	6,616	5,551	4,833	4,235	3,887	3,323	2,957	2,613	2,289	2,080	1,113	637	40,134
14	Cumulative Carrying Charge	55,892	61,443	66,275	70,510	74,397	77,720	80,677	83,290	85,580	87,659	88,772	89,410	
15	Carrying cost	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	
16														
17														
18	Forecasted Sales (MWh)	195,741	196,272	182,284	158,870	140,117	128,440	129,656	131,894	136,234	128,297	156,084	172,068	1,855,956

SUMMARY		Jan 2011 - Dec 2012
Revenue requirements		\$3,892,007
Carrying Charge		89,410
Total requirements		\$3,981,417
Jan 2012-Dec 2012 projected sales in mWh		1,855,956
Average Rate		\$0.00215

Schedule 26 Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	Year>>	2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Actual August	2011 Projected September	2011 Projected October	2011 Projected November	2011 Projected December	2011 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0
7														
8		0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12		0	0	0	0	0	0	0	0	0	0	0	0	0
13														
EXPENSES														
15														
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23	1.6220	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25														
26	38.35%	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29														
REVENUE REQUIRMENTS														
31		0	0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	0	0	0
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	0	0	0
37														
38	41.26%	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule 26 Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Capstructure with allowed ROE per order.												
2	Capital Structure												
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>				<u>Property tax</u>			
4	Debt	43.11%		6.30%		2.72%				2010 composite rate			
5	Preferred equity	3.60%		4.75%		0.17%							
6	Common equity	53.30%		10.75%		5.73%							
7	Total	100.00%				8.62%				Overall Return			
8													
9													
10													
11													
12													
13													
14													
15													
16	Deferred Tax												
17	Book depr. rate	2.04%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%	0.17%
18	Tax depr. rate (15-year MACRS) Yr 1	3.75%											
19	Tax depr. rate (15-year MACRS) Yr 2	9.63%											
20	Tax depr. rate (15-year MACRS) Yr 3	8.66%											
21	Tax depr. rate (15-year MACRS) Yr 4	7.80%											
22	Tax depr. rate (15-year MACRS) Yr 5	7.02%											
23	Tax depr. rate (15-year MACRS) Yr 6	6.31%											
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16	3.69%											
34													
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0
39													

Schedule 26 Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	Year>>	2012 Projected January	2012 Projected February	2012 Projected March	2012 Projected April	2012 Projected May	2012 Projected June	2012 Projected July	2012 Projected August	2012 Projected September	2012 Projected October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0
7														
8		0	0	0	0	0	0	0	0	0	0	0	0	0
9														
10		0	0	0	0	0	0	0	0	0	0	0	0	0
11														
12		0	0	0	0	0	0	0	0	0	0	0	0	0
13														
EXPENSES														
<i>O&M and Depreciation</i>														
15														
16		0	0	0	0	0	0	0	0	0	0	0	0	0
17		0	0	0	0	0	0	0	0	0	0	0	0	0
18		0	0	0	0	0	0	0	0	0	0	0	0	0
19		0	0	0	0	0	0	0	0	0	0	0	0	0
20														
21														
22		0	0	0	0	0	0	0	0	0	0	0	0	0
23	1.6220	0	0	0	0	0	0	0	0	0	0	0	0	0
24														
25														
26	38.35%	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28														
29														
REVENUE REQUIRMENTS														
30														
31		0	0	0	0	0	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0	0	0	0	0	0
34														
35		0	0	0	0	0	0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0	0	0	0	0	0
37														
38	41.26%	0	0	0	0	0	0	0	0	0	0	0	0	0

Schedule 26 Method

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Project

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Capstructure with allowed ROE per order.													
2	Capital Structure													
3		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>								
4	Debt	43.11%		6.30%		2.72%					Property tax			
5	Preferred equity	3.60%		4.75%		0.17%					2011 composite rate			
6	Common equity	53.30%		10.75%		5.73%					Book Depreciation			
7	Total	100.00%				8.62%	Overall Return				2011 composite rate		1.6150%	
8														
9														
10														
11														
12														
13														
14														
15														
16	Deferred Tax													
17	Book depr. rate	2.04%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%
18	Tax depr. rate (15-year MACRS) Yr 1	3.75%												
19	Tax depr. rate (15-year MACRS) Yr 2	9.63%												
20	Tax depr. rate (15-year MACRS) Yr 3	8.66%												
21	Tax depr. rate (15-year MACRS) Yr 4	7.80%												
22	Tax depr. rate (15-year MACRS) Yr 5	7.02%												
23	Tax depr. rate (15-year MACRS) Yr 6	6.31%												
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%												
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%												
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%												
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%												
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%												
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%												
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%												
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%												
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%												
33	Tax depr. rate (15-year MACRS) Yr 16	3.69%												
34														
35	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation		0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0	0
39														

Otter Tail Power Company
 Transmission Cost Recovery Rider
 Docket No. PU-11-153

Attachment 6
 Page 1 of 1

2011 Attachment O Filing

Line No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					\$ 34,298,860
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>		
2	Account No. 454	(page 4, line 34)	115,163	TP 1.00000		115,163
3	Account No. 456.1	(page 4, line 37)	5,805,049	TP 1.00000		5,805,049
4	Revenues from Grandfathered Interzonal Transactions		20,400	TP 1.00000		20,400
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000		0
6	TOTAL REVENUE CREDITS (sum lines 2-5)					<u>5,940,612</u>
7				Wholesale Revenue Credit		17.32%

Schedule 26 Method

Otter Tail Power Company
Transmission Cost Recovery Rider
Docket No. PU-11-153

Attachment 7
Page 1 of 1

		2011													
Line No.	SCHEDULE 26	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Projected	Dec Projected	YE Projected	
1	MISO Schedule 26 Expense	98,095	263,227	244,971	256,072	198,610	187,017	209,602	225,474	237,091	195,919	183,104	196,324	2,495,506	
2	MISO Schedule 26 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Net Schedule 26	98,095	263,227	244,971	256,072	198,610	187,017	209,602	225,474	237,091	195,919	183,104	196,324	2,495,506	
4	North Dakota share	41.26%	40,471	108,600	101,068	105,648	81,941	77,158	86,476	93,025	97,817	80,831	75,544	80,998	1,029,578

		2012													
Line No.	SCHEDULE 26	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	Jul Projected	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	YE Projected	
1	MISO Schedule 26 Expense	636,349	644,914	691,881	612,395	600,936	468,059	542,535	562,579	592,699	590,766	480,111	514,777	6,938,001	
2	MISO Schedule 26 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Net Schedule 26	636,349	644,914	691,881	612,395	600,936	468,059	542,535	562,579	592,699	590,766	480,111	514,777	6,938,001	
4	North Dakota share	41.26%	262,540	266,074	285,451	252,657	247,930	193,108	223,835	232,105	244,531	243,734	198,081	212,383	2,862,430