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November 13, 2012

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

**Re: UPDATED ATTACHMENTS
In the Matter of Otter Tail Power Company's Application for Approval of the Annual
Rate Update to Rate Schedule, Section 13.07, Transmission Cost Recovery, North
Dakota Case No. PU-12-702**

Dear Mr. Nitschke:

Enclosed for filing in the above-referenced matter are updated attachments to Otter Tail Power Company's (OTP's) August 31, 2012 initial filing in this case ("Original Filing"). After discussions with North Dakota Public Service Commission Staff ("Staff"), OTP is submitting this update to include changes suggested by Staff and to update for changes filed with the Midwest Independent Transmission System Operator ("MISO") as compared to OTP's attachments supplied with its Original Filing. The average rate in the updated attachments is \$0.00160, a reduction from the average rate of \$0.00192 in OTP's Original Filing. The updated average rate is also a slight reduction from the current Transmission Cost Recovery Rider ("TCR") average rate of \$0.00161.

The updated attachments in this supplemental filing include the following changes to OTP's Original Filing (all costs referred to in the bulleted items below are at a system level):

- The attachments incorporate Staff's suggested use of allowance for funds used during construction ("AFUDC") instead of calculating carrying costs in the tracker for the 2012 period for new projects which are allocated little or no MISO revenues and expenses. Please note, the attachment numbers have changed from those in the Original Filing due to the splitting of both the Big Stone South to Brookings and Bemidji-Grand Rapids projects into MISO reporting components:
 - Casselton-Buffalo 115 kV (Attachment 8)
 - Ramsey Transformer Upgrade (Attachment 12)
 - Sheyenne-Audubon Upgrade (Attachment 13)

- Karlstad Capacitor Bank (Attachment 14)
 - Oakes Area Transmission (Attachment 15)
 - Hankinson Transformer Addition (Attachment 16)
- Incorporating Staff's suggestion decreases costs for retail.
- The Tracker was updated with actual costs and revenues through October 2012.
 - Schedule 26 and Schedule 26A Revenues dropped by approximately \$4 million due to a correction to the calculation of Attachments GG and MM as governed by MISO. A revised filing was made with MISO in late October at the request of MISO. This decrease in revenue from MISO results in increased net costs for retail.
 - Schedule 26 expenses went down from \$10.6 million to \$8 million in 2013 and Schedule 26A expenses went from \$120,000 to \$620,000 in 2013 due to updates in the MISO filings. This results in a decrease in costs for retail.
 - The Fargo OTP Pricing Zone Allocation Percentage was updated from 19.37% (which was the estimate available at the time of the last filing) to the actual percentage of 18.37%. This update decreases the retail share of costs.
 - OTP's load share in OTP's Pricing Zone was updated from the 2011 amount of 54.8% to the 2012 amount of 52.9%, which decreases the retail share of costs.
 - The Big Stone South to Brookings project has been split into two projects within the tracker (Lines 6 and 7 of Attachment 4 to this response). The details of the split project are now contained in Attachments 10A and 10B. This split will more easily reflect the different ownership percentages associated with the Big Stone South Substation project and the Big Stone South to Brookings 345kV line project. Attachment 10 of the initial filing had these two projects combined into a single project. This change does not affect costs as both projects have the same allocations.
 - The Cass Lake projects under the Bemidji-Grand Rapids project have been split into two projects within the tracker (Lines 2 and 3 of Attachment 4 to this response). The details of the split project are now contained in Attachments 6A and 6B. The amount allocated to the OTP pricing zone is 60.81% for the Cass Lake projects and 35.25% under the Bemidji-Grand Rapids project. This results in a net decrease in retail costs for 2013 due to the change in allocations.

The overall impact of these changes results in a decrease to North Dakota revenue requirements from the original amount of \$3,462,318 to \$2,872,106. The true-up was the single largest item affected by the changes. The true-up decreases from \$668,540 to \$(51,131) and projected carrying charges decrease from \$40,454 to \$(56). Revenue requirements before the true-up and carrying charges actually increase from \$2,753,324 to \$2,923,294. The main driver of increase is due to the decrease in GG and MM revenue which is greater than the offset of other cost decreases.

The correction in the calculation of Attachments GG and MM was spotted during MISO's review of OTP's September 1, 2012 filing of Attachment O which includes the filing of Attachments GG and MM. The correction includes Construction Work in Progress ("CWIP") in the divisor for determining expense and return allocators, which is the current MISO calculation methodology.

The table below shows the change (decrease in rates) by type from OTP's initial filing to this update filing:

Line No.	Rate	Originally Filed	Update Filing	Change in Rate
1	Large General Service per KW	\$0.869	\$0.721	(\$0.148)
2	Controlled Service per kWh	0.035¢	0.029¢	(\$0.006)
3	Lighting per kWh	0.136¢	0.113¢	(\$0.023)
4	All other service per kWh	0.249¢	0.206¢	(\$0.042)

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

Sincerely,

/S/ PETE BEITHON

Pete Beithon
Manager, Regulatory Economics

dm
Enclosures
By electronic filing

Projected Revenue for 2013

Line No.	Class		Units	Rate per Unit	Amount
1	Large General Service	(a)	1,234,227 kW	\$0.721	\$889,581
2					
3	Controlled Service	(b)	238,842,389 kWh	0.029¢	\$69,990
4					
5	Lighting	(c)	22,596,706 kWh	0.113¢	\$25,539
6					
7	All other service		914,768,227 kWh	0.206¢	\$1,886,996
8					
9	Total revenue				<u>\$2,872,106</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	2013
1	CAPX 2020 - Fargo	\$1,669,536
2	CAPX 2020 - Bemidji	\$809,781
3	Cass Lake-Nary-Helga-Bemidji	\$132,757
4	Rugby Wind Interconnection	\$2,765
5	CAPX 2020 - Brookings	\$157,290
6	MVP - BSS-Brookings 345kV	\$2,367
	MVP - BSP-BSS 230kV	\$59
7	MVP - Ellendale to Big Stone South	\$2,325
8	Ramsey 230/115 kW Transformer Upgrade	\$21,921
9	Sheyenne – Audubon 230 kV Line Upgrade	\$25,092
10	Karlstad, MN Capacitor Bank Project	\$42,967
11	Oakes Area Transmission Improvements	\$164,471
12	Casselton – Buffalo 115 kV Project	\$134,861
13	Hankinson Transformer Addition	\$34,332
14	MISO Schedule 26 Expense	3,297,147
15	MISO Schedule 26 Revenue	(3,647,862)
16	MISO Schedule 37 Revenue	0
17	MISO Schedule 38 Revenue	0
18	MISO Schedule 26A Expense	255,810
19	MISO Schedule 26A Revenue	(182,327)
20	Carrying Cost	(56)
21	2011-2012 True-Up	(51,131)
22	Total	<u>\$2,872,106</u>

Class Allocation and Rate Design

Line No.			2013
1	Total North Dakota Revenue Requirements		\$2,872,106 *
2	Large General Service Class	30.97%	\$889,581
3	Controlled Service	2.44%	69,990
4	Lighting	0.89%	25,539
5	All Other Service	65.70%	<u>1,886,996</u>
6	Total		\$2,872,106
7	Large General Service Class	kW	1,234,227
8	Controlled Service	kWh	238,842,389
9	Lighting	kWh	22,596,706
10	All Other Service	kWh	914,768,227
11	Large General Service Class	\$ / kW	0.721
12	Controlled Service	cents / kWh	0.029
13	Lighting	cents / kWh	0.113
14	All Other Service	cents / kWh	0.206

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

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2012												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													
2	CAPX 2020 - Fargo	70,344	70,344	70,344	70,344	71,458	71,458	71,458	71,458	71,458	71,458	71,166	852,745	
3	CAPX 2020 - Bemidji	51,976	51,976	51,976	51,976	51,976	51,976	51,976	51,976	58,923	61,537	61,889	659,693	
4	Cass Lake-Nary-Helga-Bemidji	8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	9,842	9,842	10,176	109,756	
5	Rugby Wind Interconnection												0	
6	CAPX 2020 - Brookings - Hampton												0	
7	MVP - BSS-Brookings 345kV												0	
8	MVP - BSP-BSS 230kV												0	
9	MVP - Ellendale to Big Stone South												0	
10	Ramsey 230/115 kW Transformer Upgrade												0	
11	Sheyenne – Audubon 230 kV Line Upgrade												0	
12	Karlstad, MN Capacitor Bank Project												0	
13	Oakes Area Transmission Improvements												0	
14	Casselton – Buffalo 115 kV Project												0	
15	Hankinson Transformer Addition												0	
16	Total Revenue Requirements	131,077	131,077	131,077	131,077	132,190	132,190	132,190	132,190	140,222	142,836	143,231	1,622,194	
17	MISO Expenses													
18	MISO Schedule 26 Expense	104,724	244,383	219,733	204,462	161,166	169,348	195,315	225,602	211,458	173,715	212,383	2,320,371	
19	MISO Schedule 26A Expense	0	4,095	3,052	3,548	3,717	2,864	2,937	2,241	2,547	2,564	3,958	35,480	
20	Total MISO Expenses	104,724	248,478	222,785	208,010	164,883	172,213	198,251	227,843	214,006	176,279	216,341	2,355,851	
21	MISO Revenues													
22	MISO Schedule 26 Revenue	(93,027)	(227,251)	(200,825)	(212,753)	(186,551)	(232,379)	(280,830)	(312,491)	(288,430)	(255,950)	(244,344)	(2,779,176)	
23	MISO Schedule 37 Revenue	0	(2,452)	(2,452)	(2,452)	(2,452)	(2,452)	(2,354)	(2,354)	(2,354)	(2,353)	0	(21,676)	
24	MISO Schedule 38 Revenue	0	(3,524)	(3,524)	(3,524)	(3,524)	(3,524)	(3,998)	(3,998)	(3,989)	(3,985)	0	(33,587)	
25	MISO Schedule 26A Revenue												0	
26	Total MISO Revenues	(93,027)	(233,227)	(206,801)	(218,729)	(192,527)	(238,355)	(287,182)	(318,843)	(294,772)	(262,287)	(244,344)	(2,834,439)	
27	Net Revenue Requirement	142,774	146,328	147,061	120,358	104,546	66,048	43,260	41,190	59,456	56,828	100,531	1,143,606	
28														
29	Billed (forecast kWh x adj factor)	0	0	0	0	206,579	202,034	224,142	239,832	224,550	218,649	236,359	1,828,046	
30														
31	Difference	142,774	146,328	147,061	120,358	(102,033)	(135,986)	(180,882)	(198,642)	(165,094)	(161,821)	(135,828)	(684,440)	
32	Carrying Charge	4,114	5,169	6,256	7,357	8,274	7,601	6,679	5,428	4,041	2,885	1,744	781	
33	Cummulative Difference	719,867	871,363	1,024,680	1,152,395	1,058,637	930,252	756,049	562,836	401,783	242,847	108,762	(51,131)	
34														
35	Carrying Charge Calculation	5,169	6,256	7,357	8,274	7,601	6,679	5,428	4,041	2,885	1,744	781	(367)	
36	Cumulative Carrying Charge	34,901	41,157	48,515	56,789	64,390	71,069	76,498	80,539	83,424	85,167	85,948	55,849	
37	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%	
38														
39	Forecasted Sales (MWh)											146,737	171,286	
40														
41														
42														

Approved Rate Effective May 1, 2012

SUMMARY	Jan 2011 -
	Dec 2012
Revenue requirements	\$2,599,182
Carrying Charge	75,037
Total requirements	\$2,674,219
Feb 2012-Dec 2012 projected sales in MWh	1,660,215
Average Rate	\$0.00161

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2013												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													
1	CAPX 2020 - Fargo	139,128	139,128	139,128	139,128	139,128	139,128	139,128	139,128	139,128	139,128	139,128	139,128	1,669,536
2	CAPX 2020 - Bemidji	67,482	67,482	67,482	67,482	67,482	67,482	67,482	67,482	67,482	67,482	67,482	67,482	809,781
3	Cass Lake-Nary-Helga-Bemidji	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	11,063	132,757
4	Rugby Wind Interconnection	230	230	230	230	230	230	230	230	230	230	230	230	2,765
5	CAPX 2020 - Brookings - Hampton	12,828	12,828	12,828	12,828	12,828	12,828	12,828	12,828	13,659	13,667	13,667	13,670	157,290
6	MVP - BSS-Brookings 345kV	197	197	197	197	197	197	197	197	197	197	197	197	2,367
7	MVP - BSP-BSS 230kV	5	5	5	5	5	5	5	5	5	5	5	5	59
8	MVP - Ellendale to Big Stone South	194	194	194	194	194	194	194	194	194	194	194	194	2,325
9	Ramsey 230/115 kW Transformer Upgrade	1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,943	1,943	2,021	2,021	2,021	21,921
10	Sheyenne – Audubon 230 kV Line Upgrade	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	25,092
11	Karlstad, MN Capacitor Bank Project	3,581	3,581	3,581	3,581	3,581	3,581	3,581	3,581	3,581	3,581	3,581	3,581	42,967
12	Oakes Area Transmission Improvements	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	16,491	164,471
13	Casselton – Buffalo 115 kV Project	11,238	11,238	11,238	11,238	11,238	11,238	11,238	11,238	11,238	11,238	11,238	11,238	134,861
14	Hankinson Transformer Addition	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	34,332
15	Total Revenue Requirements	266,061	266,061	266,061	266,061	266,061	266,061	266,061	266,295	267,125	267,211	267,211	270,253	3,200,526
16														
17	MISO Expenses													
18	MISO Schedule 26 Expense	401,530	263,238	263,238	263,238	263,238	263,238	263,238	263,238	263,238	263,238	263,238	263,238	3,297,147
19	MISO Schedule 26A Expense	26,527	25,194	22,058	20,294	18,145	18,302	19,341	19,308	19,025	19,561	22,752	25,304	255,810
20	Total MISO Expenses	428,057	288,432	285,296	283,532	281,383	281,540	282,579	282,546	282,263	282,798	285,990	288,542	3,552,957
21														
22	MISO Revenues													
23	MISO Schedule 26 Revenue	(244,668)	(309,381)	(309,381)	(309,381)	(309,381)	(309,381)	(309,381)	(309,381)	(309,381)	(309,381)	(309,381)	(309,381)	(3,647,862)
24	MISO Schedule 37 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
25	MISO Schedule 38 Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
26	MISO Schedule 26A Revenue	(4,334)	(16,181)	(16,181)	(16,181)	(16,181)	(16,181)	(16,181)	(16,181)	(16,181)	(16,181)	(16,181)	(16,181)	(182,327)
27	Total MISO Revenues	(249,002)	(325,562)	(325,562)	(325,562)	(325,562)	(325,562)	(325,562)	(325,562)	(325,562)	(325,562)	(325,562)	(325,562)	(3,830,189)
28														
29	Net Revenue Requirement	445,116	228,931	225,795	224,031	221,882	222,039	223,078	223,278	223,826	224,447	227,639	233,232	2,923,294
30														
31	Billed (forecast kWh x adj factor)	308,115	305,479	276,449	247,162	206,856	196,151	201,953	207,906	206,920	204,507	235,755	274,854	2,872,106
32														
33	Difference	137,001	(76,548)	(50,655)	(23,131)	15,026	25,887	21,125	15,372	16,906	19,940	(8,116)	(41,622)	51,187
34	Carrying Charge	(367)	614	69	(295)	(463)	(358)	(175)	(24)	86	208	352	297	(56)
35	Cummulative Difference	85,503	9,569	(41,017)	(64,443)	(49,879)	(24,350)	(3,400)	11,948	28,940	49,088	41,325	0	0
36														
37	Carrying Charge Calculation	614	69	(295)	(463)	(358)	(175)	(24)	86	208	352	297	0	
38	Cumulative Carrying Charge	614	683	388	(75)	(433)	(608)	(632)	(546)	(338)	14	311	311	
39	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%	
40														
41														
42	Forecasted Sales (MWh)	193,004	191,353	173,169	154,823	129,575	122,870	126,504	130,233	129,615	128,104	147,678	172,169	1,799,097

SUMMARY		Jan 2013 - Dec 2013
Revenue requirements		\$2,923,294
Carrying Charge		(56)
2011-2012 True-Up		(51,131)
Total requirements		\$2,872,106
Jan 2013-Dec 2013 projected sales in MWh		1,799,097
Average Rate		\$0.00160

Otter Tail Power Company
Transmission Rider - Revenue Requirements
CAPX2020 Fargo-Monticello
Case No. PU-12-702

Line No.	Year>>	2012 Actual January	2012 Actual February	2012 Actual March	2012 Actual April	2012 Actual May	2012 Actual June	2012 Actual July	2012 Actual August	2012 Actual September	2012 Actual October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1		8,706,421	8,706,421	8,706,421	10,709,331	10,709,331	10,709,331	10,709,331	10,709,331	10,709,331	10,709,331	10,184,038	10,184,038	10,184,038
2		(15,937)	(31,874)	(47,811)	(63,747)	(83,350)	(102,954)	(122,557)	(142,160)	(161,763)	(181,366)	(200,969)	(219,611)	(219,611)
3		8,690,484	8,674,548	8,658,611	10,645,584	10,625,981	10,606,377	10,586,774	10,567,171	10,547,568	10,527,965	9,983,069	9,964,428	9,964,428
4		8,192,144	8,695,325	9,700,853	8,165,395	9,256,755	10,786,674	12,909,196	14,433,151	15,187,541	15,923,725	19,054,354	21,574,403	21,574,403
5		(3,357,374)	(3,376,052)	(3,394,731)	(3,413,410)	(3,430,682)	(3,447,955)	(3,465,228)	(3,482,500)	(3,499,773)	(3,517,046)	(3,534,319)	(3,551,960)	(3,551,960)
6		13,525,255	13,993,821	14,964,733	15,397,569	16,452,054	17,945,097	20,030,742	21,517,822	22,235,336	22,934,644	25,503,105	27,986,871	27,986,871
7														
8		73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%
9		(3,567,962)	(3,691,570)	(3,947,697)	(4,061,879)	(4,340,052)	(4,733,916)	(5,284,110)	(5,676,401)	(5,865,682)	(6,050,159)	(6,727,719)	(7,382,937)	(7,382,937)
10		9,957,293	10,302,251	11,017,036	11,335,691	12,112,002	13,211,180	14,746,633	15,841,420	16,369,654	16,884,485	18,775,386	20,603,934	20,603,934
11														
12		1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	1,159,430	13,913,154
13														
14		99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	1,198,749
15														
16		66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	797,138
17														
18														
EXPENSES														
<i>O&M and Depreciation</i>														
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		23,845	23,845	23,845	23,845	23,845	23,845	23,845	23,845	23,845	23,845	23,845	23,845	286,139
22		15,937	15,937	15,937	15,937	19,603	19,603	19,603	19,603	19,603	19,603	19,603	18,642	219,611
23		39,782	39,782	39,782	39,782	43,448	43,448	43,448	43,448	43,448	43,448	43,448	42,486	505,750
24														
25		73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%
26		(10,494)	(10,494)	(10,494)	(10,494)	(11,462)	(11,462)	(11,462)	(11,462)	(11,462)	(11,462)	(11,462)	(11,208)	(133,417)
27		29,287	29,287	29,287	29,287	31,986	31,986	31,986	31,986	31,986	31,986	31,986	31,279	372,333
28														
29														
30		66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	66,428	797,138
31	1.62199	107,746	107,746	107,746	107,746	107,746	107,746	107,746	107,746	107,746	107,746	107,746	107,746	1,292,953
32														
33														
34														
35		41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	495,815
36	38.35%	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	41,318	495,815
37														
REVENUE REQUIREMENTS														
38		70,605	70,605	70,605	70,605	73,304	73,304	73,304	73,304	73,304	73,304	73,304	72,596	868,148
39		99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	99,896	1,198,749
40		170,501	170,501	170,501	170,501	173,200	173,200	173,200	173,200	173,200	173,200	173,200	172,492	2,066,897
41														
42		0	0	0	0	0	0	0	0	0	0	0	0	0
43		170,501	170,501	170,501	170,501	173,200	173,200	173,200	173,200	173,200	173,200	173,200	172,492	2,066,897
44														
45	41.26%	70,344	70,344	70,344	70,344	71,458	71,458	71,458	71,458	71,458	71,458	71,458	71,166	852,745

Otter Tail Power Company
Transmission Rider - Revenue Requirements
CAPX2020 Fargo-Monticello
Case No. PU-12-702

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		1.92%		
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			Book		Tax									
10	Project life (years)		50		15-year MACRS									
11														
12					Fed Portion		State Portion							
13	Statutory Tax Rate		38.35%		33.20%		5.15%							
14	Tax conversion factor		1.62199											
15	Transmission Revenue		0.00%											
16	ND share - D2 factor		41.2573%											
17														
18	Deferred Tax													
19	Book depreciation	15,937	15,937	15,937	15,937	19,603	19,603	19,603	19,603	19,603	19,603	19,603	18,642	219,611
20	Tax depreciation-Federal	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	775,749
21	Tax depreciation-ND	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	64,646	775,749
22	Federal deferred income taxes	33.20%	(16,170)	(16,170)	(16,170)	(16,170)	(14,953)	(14,953)	(14,953)	(14,953)	(14,953)	(14,953)	(15,272)	(184,624)
23	State deferred income taxes	5.15%	(2,509)	(2,509)	(2,509)	(2,509)	(2,320)	(2,320)	(2,320)	(2,320)	(2,320)	(2,320)	(2,369)	(28,641)

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487)
Case No. PU-12-702

Line No.	Year>>	2012 Actual January	2012 Actual February	2012 Actual March	2012 Actual April	2012 Actual May	2012 Actual June	2012 Actual July	2012 Actual August	2012 Actual September	2012 Actual October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	11,471,976	15,788,012	15,788,012	16,369,852	16,635,806	16,635,806
2		0	0	0	0	0	0	0	0	(20,124)	(47,818)	(75,513)	(104,228)	(104,228)
3		0	0	0	0	0	0	0	11,471,976	15,767,888	15,740,194	16,294,340	16,531,578	16,531,578
4		10,154,081	12,247,027	13,037,544	13,929,841	14,693,527	14,976,441	15,103,940	4,243,049	(561)	368,714	0	0	0
5		0	0	0	0	0	0	0	0	(630,225)	(1,257,546)	(1,884,867)	(2,511,797)	(2,511,797)
6		10,154,081	12,247,027	13,037,544	13,929,841	14,693,527	14,976,441	15,103,940	15,715,025	15,137,103	14,851,361	14,409,472	14,019,781	14,019,781
7														
8		83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%
9		(1,657,146)	(1,998,715)	(2,127,727)	(2,273,350)	(2,397,984)	(2,444,155)	(2,464,963)	(2,564,692)	(2,470,375)	(2,423,742)	(2,351,626)	(2,288,028)	(2,288,028)
10		8,496,935	10,248,312	10,909,817	11,656,491	12,295,543	12,532,286	12,638,977	13,150,333	12,666,728	12,427,619	12,057,846	11,731,753	11,731,753
11														
12		954,405	954,405	954,405	954,405	954,405	954,405	954,405	954,405	954,405	954,405	954,405	954,405	11,452,859
13														
14		82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	986,784
15														
16		54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	656,178
17														
18														
EXPENSES														
<i>O&M and Depreciation</i>														
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		11,635	11,635	11,635	11,635	11,635	11,635	11,635	11,635	11,635	11,635	11,635	11,635	139,617
22		0	0	0	0	0	0	0	0	20,124	27,695	27,695	28,715	104,228
23		11,635	11,635	11,635	11,635	11,635	11,635	11,635	11,635	31,758	39,329	39,329	40,350	243,845
24														
25		83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%
26		(1,899)	(1,899)	(1,899)	(1,899)	(1,899)	(1,899)	(1,899)	(1,899)	(5,183)	(6,419)	(6,419)	(6,585)	(39,796)
27		9,736	9,736	9,736	9,736	9,736	9,736	9,736	9,736	26,575	32,911	32,911	33,765	204,050
28														
29														
30		54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	54,682	656,178
31	1.62199	88,693	88,693	88,693	88,693	88,693	88,693	88,693	88,693	88,693	88,693	88,693	88,693	1,064,318
32														
33														
34														
35		43,748	43,748	43,748	43,748	43,748	43,748	43,748	43,748	60,587	66,922	66,922	67,776	612,189
36		82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	82,232	986,784
37		125,980	125,980	125,980	125,980	125,980	125,980	125,980	125,980	142,819	149,154	149,154	150,008	1,598,973
38														
39		0	0	0	0	0	0	0	0	0	0	0	0	0
40		125,980	125,980	125,980	125,980	125,980	125,980	125,980	125,980	142,819	149,154	149,154	150,008	1,598,973
41														
42	41.2573%	51,976	51,976	51,976	51,976	51,976	51,976	51,976	51,976	58,923	61,537	61,537	61,889	659,693

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Bemidji-Grand Rapids (Project #103487)
Case No. PU-12-702

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		1.92%		
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			Project life (years)	Book	Tax									
11				50	15-year MACRS									
12														
13						Fed Portion	State Portion							
14			Statutory Tax Rate	38.35%		33.20%	5.15%							
15			Tax conversion factor	1.62199										
16			Transmission Revenue	0.00%										
17			ND share - D2 factor	41.2573%										
18			Deferred Tax											
19			Book depreciation	0	0	0	0	0	0	20,124	27,695	27,695	28,715	104,228
20			Tax depreciation-Federal	0	0	0	0	0	0	1,663,581	1,663,581	1,663,581	1,663,581	6,654,323
21			Tax depreciation-ND	0	0	0	0	0	0	1,663,581	1,663,581	1,663,581	1,663,581	6,654,323
22			Federal deferred income taxes	33.20%	0	0	0	0	0	(545,587)	(543,073)	(543,073)	(542,734)	(2,174,468)
23			State deferred income taxes	5.15%	0	0	0	0	0	(84,638)	(84,248)	(84,248)	(84,196)	(337,330)

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Cass Lake-Nary-Helga-Bemidji
Case No. PU-12-702

Line No.	Year>>	2012 Actual January	2012 Actual February	2012 Actual March	2012 Actual April	2012 Actual May	2012 Actual June	2012 Actual July	2012 Actual August	2012 Actual September	2012 Actual October	2012 Projected November	2012 Projected December	2012 Projected Total
RATE BASE														
1		0	0	0	0	0	0	0	5,644,333	5,644,333	5,644,333	6,973,254	7,031,734	7,031,734
2		0	0	0	0	0	0	0	0	(7,550)	(15,100)	(22,649)	(32,526)	(32,526)
3		0	0	0	0	0	0	0	5,644,333	5,636,783	5,629,233	6,950,604	6,999,208	6,999,208
4		3,939,146	4,393,829	5,047,211	5,170,069	5,678,033	5,782,045	6,241,390	632,152	978,929	1,173,608	0	0	0
5		0	0	0	0	0	0	0	(227,693)	(452,490)	(677,287)	(1,040,683)	(1,403,187)	(1,403,187)
6		3,939,146	4,393,829	5,047,211	5,170,069	5,678,033	5,782,045	6,241,390	6,048,792	6,163,222	6,125,554	5,909,921	5,596,021	5,596,021
7														
8		34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%
9		(2,567,415)	(2,863,763)	(3,289,617)	(3,369,693)	(3,700,768)	(3,768,560)	(4,067,947)	(3,942,418)	(4,016,999)	(3,992,448)	(3,851,906)	(3,647,315)	(3,647,315)
10		1,371,731	1,530,066	1,757,593	1,800,377	1,977,265	2,013,485	2,173,443	2,106,375	2,146,223	2,133,105	2,058,016	1,948,706	1,948,706
11														
12		156,519	156,519	156,519	156,519	156,519	156,519	156,519	156,519	156,519	156,519	156,519	156,519	1,878,227
13														
14		13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	161,829
15														
16		8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	107,611
17														
18														
EXPENSES														
<i>O&M and Depreciation</i>														
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	74,492
22		0	0	0	0	0	0	0	0	7,550	7,550	7,550	9,877	32,526
23		6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	13,757	13,757	13,757	16,084	107,017
24														
25		34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%
26		(4,046)	(4,046)	(4,046)	(4,046)	(4,046)	(4,046)	(4,046)	(4,046)	(8,967)	(8,967)	(8,967)	(10,483)	(69,751)
27		2,162	2,162	2,162	2,162	2,162	2,162	2,162	2,162	4,791	4,791	4,791	5,601	37,267
28														
29														
30		8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	107,611
31	1.62199	14,545	14,545	14,545	14,545	14,545	14,545	14,545	14,545	14,545	14,545	14,545	14,545	174,544
32														
33														
34														
35		7,739	7,739	7,739	7,739	7,739	7,739	7,739	7,739	10,369	10,369	10,369	11,179	104,200
36		13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	13,486	161,829
37		21,225	21,225	21,225	21,225	21,225	21,225	21,225	21,225	23,854	23,854	23,854	24,665	266,029
38														
39		0	0	0	0	0	0	0	0	0	0	0	0	0
40		21,225	21,225	21,225	21,225	21,225	21,225	21,225	21,225	23,854	23,854	23,854	24,665	266,029
41														
42	41.2573%	8,757	8,757	8,757	8,757	8,757	8,757	8,757	8,757	9,842	9,842	9,842	10,176	109,756

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Cass Lake-Nary-Helga-Bemidji
Case No. PU-12-702

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		1.92%		
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			Project life (years)	Book	Tax									
11				50	15-year MACRS									
12														
13						Fed Portion	State Portion							
14			Statutory Tax Rate	38.35%		33.20%	5.15%							
15			Tax conversion factor	1.62199										
16			Transmission Revenue	0.00%										
17			ND share - D2 factor	41.2573%										
18			Deferred Tax											
19			Book depreciation	0	0	0	0	0	0	7,550	7,550	7,550	9,877	32,526
20			Tax depreciation-Federal	0	0	0	0	0	0	593,761	593,761	593,761	955,188	3,691,660
21			Tax depreciation-ND	0	0	0	0	0	0	593,761	593,761	593,761	955,188	3,691,660
22			Federal deferred income taxes	33.20%	0	0	0	0	0	(197,114)	(194,608)	(194,608)	(314,592)	(1,214,741)
23			State deferred income taxes	5.15%	0	0	0	0	0	(30,579)	(30,190)	(30,190)	(48,803)	(188,445)

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Cass Lake-Nary-Helga-Bemidji
Case No. PU-12-702

Line No.	Year>>	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013
		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		7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734	7,031,734
2		(42,505)	(52,484)	(62,463)	(72,442)	(82,421)	(92,400)	(102,379)	(112,359)	(122,338)	(132,317)	(142,296)	(152,275)	(162,254)
3		6,989,229	6,979,250	6,969,270	6,959,291	6,949,312	6,939,333	6,929,354	6,919,375	6,909,396	6,899,417	6,889,438	6,879,459	6,879,459
4		0	0	0	0	0	0	0	0	0	0	0	0	0
5		(1,410,033)	(1,416,880)	(1,423,727)	(1,430,574)	(1,437,421)	(1,444,268)	(1,451,115)	(1,457,962)	(1,464,809)	(1,471,655)	(1,478,502)	(1,485,349)	(1,485,349)
6		5,579,195	5,562,369	5,545,543	5,528,717	5,511,891	5,495,065	5,478,239	5,461,413	5,444,587	5,427,761	5,410,935	5,394,109	5,394,109
7														
8		34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%
9		(3,636,349)	(3,625,382)	(3,614,415)	(3,603,449)	(3,592,482)	(3,581,515)	(3,570,549)	(3,559,582)	(3,548,615)	(3,537,649)	(3,526,682)	(3,515,715)	(3,515,715)
10		1,942,847	1,936,987	1,931,128	1,925,269	1,919,409	1,913,550	1,907,691	1,901,831	1,895,972	1,890,113	1,884,253	1,878,394	1,878,394
11														
12		159,463	159,463	159,463	159,463	159,463	159,463	159,463	159,463	159,463	159,463	159,463	159,463	1,913,550
13														
14		13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	164,872
15														
16		9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	109,635
17														
18														
EXPENSES														
<i>O&M and Depreciation</i>														
20		0	0	0	0	0	0	0	0	0	0	0	0	0
21		11,251	11,251	11,251	11,251	11,251	11,251	11,251	11,251	11,251	11,251	11,251	11,251	135,009
22		9,979	9,979	9,979	9,979	9,979	9,979	9,979	9,979	9,979	9,979	9,979	9,979	119,749
23		21,230	21,230	21,230	21,230	21,230	21,230	21,230	21,230	21,230	21,230	21,230	21,230	254,758
24														
25		34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%
26		(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(13,837)	(166,044)
27		7,393	7,393	7,393	7,393	7,393	7,393	7,393	7,393	7,393	7,393	7,393	7,393	88,715
28														
29														
30		9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	9,136	109,635
31	1.62199	14,819	14,819	14,819	14,819	14,819	14,819	14,819	14,819	14,819	14,819	14,819	14,819	177,827
32														
33														
34														
35		5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	68,192
36	38.35%	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	68,192
37														
REVENUE REQUIREMENTS														
38		13,076	13,076	13,076	13,076	13,076	13,076	13,076	13,076	13,076	13,076	13,076	13,076	156,907
39		13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	13,739	164,872
40		26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	321,779
41		0	0	0	0	0	0	0	0	0	0	0	0	0
42		26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	26,815	321,779
43														
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Otter Tail Power Company
Transmission Rider - Revenue Requirements
Casselton - Buffalo 115 kV Project (Project #104761)
Case No. PU-12-702

Line No.	SUPPORTING INFORMATION / DATA												
1													
2	ND Cap Structure with allowed ROE per order.												
3	Capital Structure		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>		<u>Property tax</u>				
4	Debt		43.11%		6.30%		2.72%		2013 composite rate			1.08%	
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			<u>Book</u>		<u>Tax</u>								
10	Project life (years)		50		15-year MACRS								
11													
12					<u>Fed Portion</u>		<u>State Portion</u>						
13	Statutory Tax Rate		38.35%		33.20%		5.15%						
14	Tax conversion factor		1.62199										
15	Transmission Revenue		0.00%										
16	ND share - D2 factor		41.2573%										
17													
18	Deferred Tax												
19	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	312,457	312,457
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	312,457	312,457
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	(103,728)	(103,728)
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	(16,092)	(16,092)

Otter Tail Power Company
Transmission Rider - Revenue Requirements
CAPX2020 Brookings, SD - Hampton, MN
Case No. PU-12-702

Line No.	Year>>	2012 Projected Total	2013 Projected January	2013 Projected February	2013 Projected March	2013 Projected April	2013 Projected May	2013 Projected June	2013 Projected July	2013 Projected August	2013 Projected September	2013 Projected October	2013 Projected November	2013 Projected December	2013 Projected Total
RATE BASE															
1		0	0	0	0	0	0	0	0	5,779,342	5,833,941	5,836,003	5,857,106	10,311,828	10,311,828
2		0	0	0	0	0	0	0	0	0	(9,472)	(19,034)	(28,599)	(38,199)	(38,199)
3		0	0	0	0	0	0	0	0	5,779,342	5,824,469	5,816,969	5,828,507	10,273,629	10,273,629
4		7,456,251	8,445,755	9,336,947	10,481,190	11,531,786	12,570,749	13,640,944	14,587,194	9,702,171	10,250,428	10,206,991	12,093,168	8,731,672	8,731,672
5		0	0	0	0	0	0	0	0	(22,653)	(41,674)	(60,661)	(79,647)	(183,068)	(183,068)
6		7,456,251	8,445,755	9,336,947	10,481,190	11,531,786	12,570,749	13,640,944	14,587,194	15,458,859	16,033,222	15,963,298	17,842,028	18,822,232	18,822,232
7															
8		21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%
9		(5,871,797)	(6,651,032)	(7,352,845)	(8,253,937)	(9,081,281)	(9,899,464)	(10,742,243)	(11,487,415)	(12,173,852)	(12,626,182)	(12,571,097)	(14,050,597)	(14,822,508)	(14,822,508)
10		1,584,453	1,794,723	1,984,101	2,227,253	2,450,504	2,671,284	2,898,700	3,099,779	3,285,008	3,407,060	3,392,201	3,791,431	3,999,724	3,999,724
11															
12			234,527	234,527	234,527	234,527	234,527	234,527	234,527	234,527	234,527	234,527	234,527	234,527	2,814,325
13															
14			20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	242,480
15															
16			13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	161,243
17															
EXPENSES															
<i>O&M and Depreciation</i>															
19															
20			0	0	0	0	0	0	0	0	0	0	0	0	0
21			11,903	11,903	11,903	11,903	11,903	11,903	11,903	11,903	11,903	11,903	11,903	11,903	142,833
22			0	0	0	0	0	0	0	0	9,472	9,562	9,565	9,600	38,199
23			11,903	11,903	11,903	11,903	11,903	11,903	11,903	11,903	21,375	21,465	21,468	21,503	181,032
24															
25		21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%	21.25%
26		0	(9,373)	(9,373)	(9,373)	(9,373)	(9,373)	(9,373)	(9,373)	(9,373)	(16,833)	(16,903)	(16,906)	(16,933)	(142,563)
27		0	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529	4,542	4,561	4,562	4,569	38,469
28															
29			13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	13,437	161,243
30															
31	1.62199		21,795	21,795	21,795	21,795	21,795	21,795	21,795	21,795	21,795	21,795	21,795	21,795	261,536
32															
33															
34	38.35%		8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	100,293
35			8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	8,358	100,293
36															
37															
REVENUE REQUIREMENTS															
39			10,887	10,887	10,887	10,887	10,887	10,887	10,887	10,887	12,900	12,919	12,920	12,927	281,325
40			20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	20,207	242,480
41			31,094	31,094	31,094	31,094	31,094	31,094	31,094	31,094	33,107	33,126	33,126	33,134	523,805
42															
43			0	0	0	0	0	0	0	0	0	0	0	0	0
44			31,094	31,094	31,094	31,094	31,094	31,094	31,094	31,094	33,107	33,126	33,126	33,134	523,805
45															
50	41.26%		12,828	12,828	12,828	12,828	12,828	12,828	12,828	12,828	13,659	13,667	13,667	13,670	157,290

Otter Tail Power Company
Transmission Rider - Revenue Requirements
CAPX2020 Brookings, SD - Hampton, MN
Case No. PU-12-702

Line No.	SUPPORTING INFORMATION / DATA													
1														
2	ND Cap Structure with allowed ROE per order.													
3	Capital Structure			<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>						
4	Debt			43.11%		6.30%		2.72%						
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				<u>Book</u>		<u>Tax</u>								
10	Project life (years)			50		15-year MACRS								
11														
12						<u>Fed Portion</u>		<u>State Portion</u>						
13	Statutory Tax Rate			38.35%		33.20%		5.15%						
14	Tax conversion factor			1.62199										
15	Transmission Revenue			0.00%										
16	ND share - D2 factor			41.2573%										
17														
18	Deferred Tax													
19	Book depreciation	0	0	0	0	0	0	0	0	9,472	9,562	9,565	9,600	38,199
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	59,074	59,074	59,074	59,074	279,295
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	59,074	59,074	59,074	59,074	279,295
22	Federal deferred income taxes	0	0	0	0	0	0	0	(19,611)	(16,467)	(16,437)	(16,436)	(89,532)	(158,482)
23	State deferred income taxes	0	0	0	0	0	0	0	(3,042)	(2,554)	(2,550)	(2,550)	(13,889)	(24,586)

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Ramsey 230/115 kW Transformer Upgrade (Project #104766)
Case No. PU-12-702

Line No.	Year>>	2012 Projected Total	2013 Projected January	2013 Projected February	2013 Projected March	2013 Projected April	2013 Projected May	2013 Projected June	2013 Projected July	2013 Projected August	2013 Projected September	2013 Projected October	2013 Projected November	2013 Projected December	2013 Projected Total
RATE BASE															
1		0	0	0	0	0	0	0	439,196	439,196	586,263	586,263	586,263	586,263	586,263
2		0	0	0	0	0	0	0	0	(720)	(1,440)	(2,401)	(3,361)	(4,322)	(4,322)
3		0	0	0	0	0	0	0	439,196	438,476	584,823	583,863	582,902	581,941	581,941
4		439,196	439,196	439,196	439,196	439,196	439,196	439,196	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	(1,873)	(3,471)	(5,068)	(6,573)	(8,078)	(9,583)	(9,583)
6		439,196	439,196	439,196	439,196	439,196	439,196	439,196	437,323	435,005	579,755	577,289	574,823	572,357	572,357
7															
8			40,070	40,070	40,070	40,070	40,070	40,070	40,070	40,070	40,070	40,070	40,070	40,070	480,840
9															
10			3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	41,429
11															
12			2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	27,549
13															
EXPENSES															
14															
15															
16			0	0	0	0	0	0	0	0	0	0	0	0	0
17			395	395	395	395	395	395	395	395	395	395	395	395	4,743
18			0	0	0	0	0	0	0	720	720	961	961	961	4,322
19			395	395	395	395	395	395	395	1,115	1,115	1,356	1,356	1,356	9,066
20															
21															
22			2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	2,296	27,549
23	1.62199		3,724	3,724	3,724	3,724	3,724	3,724	3,724	3,724	3,724	3,724	3,724	3,724	44,685
24															
25															
26	38.35%		1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	17,135
27			1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	1,428	17,135
28															
29															
REVENUE REQUIRMENTS															
30															
31			1,823	1,823	1,823	1,823	1,823	1,823	1,823	2,543	2,543	2,784	2,784	2,784	26,201
32			3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	3,452	41,429
33			5,276	5,276	5,276	5,276	5,276	5,276	5,276	5,995	5,995	6,237	6,237	6,237	67,630
34			0	0	0	0	0	0	0	0	0	0	0	0	0
35			(1,131)	(1,131)	(1,131)	(1,131)	(1,131)	(1,131)	(1,131)	(1,285)	(1,285)	(1,337)	(1,337)	(1,337)	(14,497)
36			4,145	4,145	4,145	4,145	4,145	4,145	4,145	4,710	4,710	4,900	4,900	4,900	53,133
37															
38	41.26%		1,710	1,710	1,710	1,710	1,710	1,710	1,710	1,943	1,943	2,021	2,021	2,021	21,921

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Ramsey 230/115 kW Transformer Upgrade (Project #104766)
Case No. PU-12-702

Line No.	SUPPORTING INFORMATION / DATA													
1														
2	ND Cap Structure with allowed ROE per order.													
3	Capital Structure		<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>		<u>Property tax</u>					
4	Debt		43.11%		6.30%		2.72%		2013 composite rate				1.08%	
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			<u>Book</u>		<u>Tax</u>									
10	Project life (years)		50		15-year MACRS									
11														
12					<u>Fed Portion</u>		<u>State Portion</u>							
13	Statutory Tax Rate		38.35%		33.20%		5.15%							
14	Tax conversion factor		1.62199											
15	Transmission Revenue		21.44%											
16	ND share - D2 factor		41.2573%											
17														
18	Deferred Tax													
19	Book depreciation	0	0	0	0	0	0	0	720	720	961	961	961	4,322
20	Tax depreciation-Federal	0	0	0	0	0	0	4,886	4,886	4,886	4,886	4,886	4,886	29,313
21	Tax depreciation-ND	0	0	0	0	0	0	4,886	4,886	4,886	4,886	4,886	4,886	29,313
22	Federal deferred income taxes	0	0	0	0	0	0	(1,622)	(1,383)	(1,383)	(1,303)	(1,303)	(1,303)	(8,296)
23	State deferred income taxes	0	0	0	0	0	0	(252)	(215)	(215)	(202)	(202)	(202)	(1,287)

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Sheyenne - Audubon Upgrade (Project #104765)
Case No. PU-12-702

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Cap Structure with allowed ROE per order.												
2	Capital Structure	<u>Ratio</u>		<u>Cost</u>		<u>WA Cost</u>		<u>Property tax</u>					
3	Debt	43.11%		6.30%		2.72%		2013 composite rate				1.08%	
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)	<u>Book</u>		<u>Tax</u>									
11		50		15-year MACRS									
12													
13													
14													
15													
16													
17													
18	Deferred Tax												
19	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	62,488	62,488
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	62,488	62,488
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	(20,744)	(20,744)
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	(3,218)	(3,218)

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Oakes Area Transmission (Project #104762 & #104614)
Case No. PU-12-702

Line No.	Year>>	2012 Projected Total	2013 Projected January	2013 Projected February	2013 Projected March	2013 Projected April	2013 Projected May	2013 Projected June	2013 Projected July	2013 Projected August	2013 Projected September	2013 Projected October	2013 Projected November	2013 Projected December	2013 Projected Total
RATE BASE															
1		180,281	180,281	180,281	180,281	180,281	180,281	180,281	180,281	180,281	180,281	180,281	5,899,796	5,899,796	5,899,796
2		(295)	(591)	(886)	(1,182)	(1,477)	(1,773)	(2,068)	(2,364)	(2,659)	(2,955)	(3,250)	(3,546)	(13,216)	(13,216)
3		179,985	179,690	179,394	179,099	178,803	178,508	178,212	177,917	177,621	177,326	177,030	5,896,250	5,886,581	5,886,581
4		82,511	901,324	1,720,137	2,538,950	3,357,763	3,948,201	4,538,639	5,129,077	5,719,515	5,719,515	5,719,515	0	0	0
5		(36,182)	(36,342)	(36,502)	(36,663)	(36,823)	(36,983)	(37,144)	(37,304)	(37,464)	(37,625)	(37,785)	(92,778)	(144,175)	(144,175)
6		226,315	1,044,672	1,863,029	2,681,387	3,499,744	4,089,726	4,679,708	5,269,690	5,859,672	5,859,217	5,858,761	5,803,473	5,742,405	5,742,405
7															
8			336,396	336,396	336,396	336,396	336,396	336,396	336,396	336,396	336,396	336,396	336,396	336,396	4,036,754
9															
10			28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	347,804
11															
12			19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	231,281
13															
EXPENSES															
<i>O&M and Depreciation</i>															
15															
16			0	0	0	0	0	0	0	0	0	0	0	0	0
17			237	237	237	237	237	237	237	237	237	237	237	237	2,838
18			295	295	295	295	295	295	295	295	295	295	295	9,670	12,920
19			532	532	532	532	532	532	532	532	532	532	532	9,906	15,758
20															
21															
22			19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	19,273	231,281
23	1.6220		31,261	31,261	31,261	31,261	31,261	31,261	31,261	31,261	31,261	31,261	31,261	31,261	375,137
24															
25															
26	38.35%		11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	143,856
27			11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	11,988	143,856
28															
29															
REVENUE REQUIRMENTS															
30															
31			12,520	12,520	12,520	12,520	12,520	12,520	12,520	12,520	12,520	12,520	12,520	21,894	159,614
32			28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	28,984	347,804
33			41,504	41,504	41,504	41,504	41,504	41,504	41,504	41,504	41,504	41,504	41,504	50,878	507,418
34			0	0	0	0	0	0	0	0	0	0	0	0	0
35			(8,897)	(8,897)	(8,897)	(8,897)	(8,897)	(8,897)	(8,897)	(8,897)	(8,897)	(8,897)	(8,897)	(10,906)	(108,770)
36			32,607	32,607	32,607	32,607	32,607	32,607	32,607	32,607	32,607	32,607	32,607	39,972	398,648
37															
38	41.26%		13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	13,453	16,491	164,471

Otter Tail Power Company
Transmission Rider - Revenue Requirements
Oakes Area Transmission (Project #104762 & #104614)
Case No. PU-12-702

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%				2013 composite rate		1.08%		
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				<u>Book</u>	<u>Tax</u>									
10	Project life (years)			50	15-year MACRS									
11														
12														
13														
14														
15														
16														
17														
18	Deferred Tax													
19	Book depreciation	295	295	295	295	295	295	295	295	295	295	295	9,670	12,920
20	Tax depreciation-Federal	94,647	714	714	714	714	714	714	714	714	714	143,701	143,701	294,539
21	Tax depreciation-ND	94,647	714	714	714	714	714	714	714	714	714	143,701	143,701	294,539
22	Federal deferred income taxes	(31,322)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(139)	(47,607)	(44,495)	(93,490)
23	State deferred income taxes	(4,859)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(7,385)	(6,903)	(14,503)

2013 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 33,192,927
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454	(page 4, line 34)	87,404	TP 1.00000	87,404
3	Account No. 456.1	(page 4, line 37)	7,241,000	TP 1.00000	7,241,000
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)				7,328,404
7				Wholesale Revenue Credit	22.08%

2012 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 34,070,426
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454	(page 4, line 34)	98,667	TP 1.00000	98,667
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)				7,303,355
7				Wholesale Revenue Credit	21.44%

		2011													
Line No.	SCHEDULE 26	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	YE Actual	
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	193,997	212,789	2,522,864	
2	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	80,038	87,791	1,040,865

		2012													
Line No.	SCHEDULE 26	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Projected	December Projected	YE Projected	
1	MISO Schedule 26 Expense	253,832	592,339	532,591	495,578	390,637	410,469	473,407	546,817	512,536	421,054	480,111	514,777	5,624,150	
2	North Dakota share	41.26%	104,724	244,383	219,733	204,462	161,166	169,348	195,315	225,602	211,458	173,715	198,081	212,383	2,320,371
3	MISO Schedule 26A Expense OTP owned portion of expenses	4.08%	0	10,348	7,713	8,964	9,391	7,237	5,663	6,437	6,478	10,000	10,000	89,651	
			0	(422)	(314)	(365)	(383)	(295)	(231)	(262)	(264)	(408)	(408)	(3,654)	
4	North Dakota share	41.26%	0	4,095	3,052	3,548	3,717	2,864	2,937	2,241	2,547	2,564	3,958	3,958	35,480

		2013													
Line No.	SCHEDULE 26	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	YE Projected	
1	MISO Schedule 26 Expense	973,234	638,040	638,040	638,040	638,040	638,040	638,040	638,040	638,040	638,040	638,040	638,040	7,991,674	
2	North Dakota share	41.26%	401,530	263,238	263,238	263,238	263,238	263,238	263,238	263,238	263,238	263,238	263,238	3,297,147	
3	MISO Schedule 26A Expense	64,296	61,065	53,464	49,189	43,981	44,360	46,878	46,799	46,114	47,411	55,147	61,332	620,037	
4	North Dakota share	41.26%	26,527	25,194	22,058	20,294	18,145	18,302	19,341	19,308	19,025	19,561	22,752	25,304	255,810

Line No.		2012												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	(286,552)	(707,078)	(624,854)	(661,967)	(580,442)	(723,033)	(873,786)	(972,296)	(897,432)	(796,371)	(760,261)	(760,261)	(8,644,333)
2	Overhead Credit for Non-Retail Share 1.92%	0	(13,609)	(12,026)	(12,740)	(11,171)	(13,916)	(16,817)	(18,713)	(17,272)	(15,327)	(14,632)	(14,632)	(160,855)
3														
4														
5	Fargo 60.62%	(139,579)	(428,595)	(378,755)	(401,251)	(351,835)	(438,266)	(529,645)	(589,357)	(543,978)	(482,720)	(460,832)	(460,832)	(5,205,648)
6	Retail Load Share 73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	
7	Retail Revenue	(102,758)	(315,532)	(278,840)	(295,401)	(259,021)	(322,652)	(389,925)	(433,885)	(400,477)	(355,379)	(339,265)	(339,265)	(3,832,398)
8														
9	Overhead Credit for Non-Retail Share	0	(8,249)	(7,290)	(7,723)	(6,771)	(8,435)	(10,194)	(11,343)	(10,469)	(9,291)	(8,869)	(8,869)	(97,502)
10	Non-Retail Load Share 26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	
11	Non-Retail Overhead Credit	0	(2,176)	(1,923)	(2,037)	(1,786)	(2,225)	(2,689)	(2,992)	(2,762)	(2,451)	(2,340)	(2,340)	(25,721)
12														
13	Total Revenue Credit for Fargo	(102,758)	(317,708)	(280,763)	(297,438)	(260,807)	(324,877)	(392,614)	(436,877)	(403,239)	(357,830)	(341,604)	(341,604)	(3,858,119)
14														
15														
16	Bemidji 39.25%	(146,657)	(277,528)	(245,255)	(259,822)	(227,823)	(283,790)	(342,961)	(381,626)	(352,242)	(312,576)	(298,402)	(298,402)	(3,427,086)
17	Retail Load Share 83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	83.68%	
18	Retail Revenue	(122,723)	(232,236)	(205,230)	(217,419)	(190,643)	(237,476)	(286,990)	(319,345)	(294,756)	(261,563)	(249,703)	(249,703)	(2,867,786)
19														
20	Overhead Credit for Non-Retail Share	0	(5,341)	(4,720)	(5,001)	(4,385)	(5,462)	(6,601)	(7,345)	(6,779)	(6,016)	(5,743)	(5,743)	(63,136)
21	Non-Retail Load Share 16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	16.32%	
22	Non-Retail Overhead Credit	0	(872)	(770)	(816)	(716)	(891)	(1,077)	(1,199)	(1,106)	(982)	(937)	(937)	(10,304)
23														
24	Total Revenue Credit for Bemidji	(122,723)	(233,107)	(206,000)	(218,235)	(191,358)	(238,367)	(288,067)	(320,544)	(295,863)	(262,545)	(250,640)	(250,640)	(2,878,089)
25														
26														
27	Rugby 0.14%	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Retail Load Share 100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
29	Retail Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
30														
31	Total Revenue Credit for Rugby	0	0	0	0	0	0	0	0	0	0	0	0	0
32														
33	Retail Share of Schedule 26 Revenue	(225,481)	(550,815)	(486,763)	(515,674)	(452,165)	(563,244)	(680,681)	(757,421)	(699,101)	(620,375)	(592,245)	(592,245)	(6,736,209)
34	North Dakota Share 41.26%	(93,027)	(227,251)	(200,825)	(212,753)	(186,551)	(232,379)	(280,830)	(312,491)	(288,430)	(255,950)	(244,344)	(244,344)	(2,779,176)

Line No.		2012												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 37 Revenue	0	(8,019)	(8,019)	(8,019)	(8,019)	(8,019)	(7,696)	(7,696)	(7,696)	(7,693)	0	0	(70,877)
2	Overhead Credit for Non-Retail Share 1.92%	0	(154)	(154)	(154)	(154)	(154)	(148)	(148)	(148)	(148)	0	0	(1,364)
3														
4														
5	Fargo 100.00%	0	(8,019)	(8,019)	(8,019)	(8,019)	(8,019)	(7,696)	(7,696)	(7,696)	(7,693)	0	0	(70,877)
6	Retail Load Share	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%
7	Retail Revenue	0	(5,904)	(5,904)	(5,904)	(5,904)	(5,904)	(5,666)	(5,666)	(5,666)	(5,664)	0	0	(52,179)
8														
9	Overhead Credit for Non-Retail Share	0	(154)	(154)	(154)	(154)	(154)	(148)	(148)	(148)	(148)	0	0	(1,364)
10	Non-Retail Load Share	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%
11	Non-Retail Overhead Credit	0	(41)	(41)	(41)	(41)	(41)	(39)	(39)	(39)	(39)	0	0	(360)
12														
13	Total Revenue Credit for Fargo	0	(5,944)	(5,944)	(5,944)	(5,944)	(5,944)	(5,705)	(5,705)	(5,705)	(5,703)	0	0	(52,539)
14														
15														
16	North Dakota Share 41.26%	0	(2,452)	(2,452)	(2,452)	(2,452)	(2,452)	(2,354)	(2,354)	(2,354)	(2,353)	0	0	(21,676)
17														
18														
19	Total Schedule 38 Revenue	0	(11,521)	(11,521)	(11,521)	(11,521)	(11,521)	(13,072)	(13,072)	(13,042)	(13,030)	0	0	(109,822)
20	Overhead Credit for Non-Retail Share 1.92%	0	(222)	(222)	(222)	(222)	(222)	(252)	(252)	(251)	(251)	0	0	(2,114)
21														
22														
23	Fargo 100.00%	0	(11,521)	(11,521)	(11,521)	(11,521)	(11,521)	(13,072)	(13,072)	(13,042)	(13,030)	0	0	(109,822)
24	Retail Load Share	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%	73.62%
25	Retail Revenue	0	(8,482)	(8,482)	(8,482)	(8,482)	(8,482)	(9,624)	(9,624)	(9,602)	(9,593)	0	0	(80,851)
26														
27	Overhead Credit for Non-Retail Share	0	(222)	(222)	(222)	(222)	(222)	(252)	(252)	(251)	(251)	0	0	(2,114)
28	Non-Retail Load Share	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%	26.38%
29	Non-Retail Overhead Credit	0	(58)	(58)	(58)	(58)	(58)	(66)	(66)	(66)	(66)	0	0	(558)
30														
31	Total Revenue Credit for Fargo	0	(8,540)	(8,540)	(8,540)	(8,540)	(8,540)	(9,690)	(9,690)	(9,668)	(9,659)	0	0	(81,409)
32														
33														
34	North Dakota Share 41.26%	0	(3,524)	(3,524)	(3,524)	(3,524)	(3,524)	(3,998)	(3,998)	(3,989)	(3,985)	0	0	(33,587)

