

215 South Cascade Street  
PO Box 496  
Fergus Falls, Minnesota 56538-0496  
218 739-8200  
[www.otpc.com](http://www.otpc.com) (web site)

December 28, 2012



Mr. Darrell Nitschke  
Director of Admin./Executive Secretary  
North Dakota Public Service Commission  
State Capitol  
600 East Boulevard, Dept. 408  
Bismarck, ND 58505-0408

**PUBLIC DOCUMENT – TRADE  
SECRET- PRIVATE DATA HAS BEEN  
EXCISED**

**RE: Otter Tail Power Company’s Request for Approval of its 2013 Renewable Resource  
Cost Recovery Adjustment Factor.  
NDPSC Case No. PU-\_\_\_\_\_**

Dear Mr. Nitschke:

Please find enclosed for filing Otter Tail Power Company’s (“Otter Tail’s”) Application for its 2013 Renewable Resource Cost Recovery Adjustment Factor (“RRA”) under Otter Tail’s Renewable Resource Cost Recovery Rider.

Otter Tail is providing an original and seven copies of the Public version of the Application from which trade secret information has been redacted. The Trade Secret version has been included in a sealed envelope marked “TRADE SECRET – PRIVATE” and accompanies the Application for Trade Secret Protection which is also filed herewith. Otter Tail’s 2012 Renewable Resource Rider filing included a similar request for trade secret protection, which was granted by the Commission.

We also enclose our check in the amount of \$50 for the filing fee.

Please refer all inquiries regarding this filing to Stuart Tommerdahl at (218) 739-8279 or [stommerdahl@otpc.com](mailto:stommerdahl@otpc.com).

Sincerely,

*/s/ STUART TOMMERDAHL*  
Stuart Tommerdahl  
Manager, Regulatory Administration

wao  
Enclosures  
By electronic filing and overnight mail

**STATE OF NORTH DAKOTA  
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of Otter Tail Power Company's  
Request for Approval of its 2013 Renewable  
Resource Cost Recovery Adjustment Factor

Case No. PU-\_\_\_\_\_

**APPLICATION**

**I. INTRODUCTION**

Otter Tail Power Company, ("Otter Tail") submits this Application to the North Dakota Public Service Commission ("Commission") for approval of the annual update to its Renewable Resource Cost Recovery Adjustment Factor ("RRA") under the Company's Renewable Resource Cost Recovery Rider ("Renewable Rider" or "Rider).

On May 21, 2008, the Commission approved Otter Tail's Renewable Rider<sup>1</sup> and on January 14, 2009 the Commission approved Otter Tail's first annual RRA for that Rider (2009 RRA)<sup>2</sup> subject to final review in conjunction with its general rate case.<sup>3</sup> On August 4, 2010 the Commission approved Otter Tail's second annual RRA.<sup>4</sup> The Order in the second annual RRA update filing established the current collection timeline of April through March of the following year. The Commission ordered Otter Tail to make its next annual RRA update filing on or before December 31, 2011, with an expected implementation of April 1, 2012 to March 31, 2013. On March 21, 2012, the Commission approved Otter Tail's third annual RRA update.<sup>5</sup> Otter Tail now files its fourth annual update to the RRA for the Rider (2013 RRA), which includes actual cost and revenue information through November 2012 and forecast cost and revenue information from December 2012 through March 31, 2014, for investments in the Langdon, Ashtabula, and Luverne Wind Projects, all located in North Dakota.

---

<sup>1</sup> Case No. PU-06-466.

<sup>2</sup> Case No. PU-08-742.

<sup>3</sup> Order dated November 25, 2009, in Case PU-08-862.

<sup>4</sup> Case No. PU-10-18.

<sup>5</sup> Case No. PU-12-24.

Pursuant to NDCC §49-05-16, the Commission has made determinations of prudence for Otter Tail's investments in the Langdon, Ashtabula and Luverne Wind Energy Centers. There have been no additional projects added in the last year. Only costs for these three projects are included in the Rider.

The current filing consists of four parts:

1. *Eligible projects.* Costs are included for the investment in the Langdon, Ashtabula and Luverne Wind Projects.
2. *Revenue requirements calculation.* Components of the revenue requirements calculation are discussed.
3. *2013 Tracker Report.* Actual components of the Renewable Resource Tracker through November 2012 and projections through the next cost recovery period are included.
4. *2013 RRA.* Rate design options are discussed, including Otter Tail's recommended design, and resulting impact on customers' bills.

## II. GENERAL FILING INFORMATION

Pursuant to § 69-02-02-04, the following information is provided.

**A. Name, address, and telephone number of utility making the filing.**

Otter Tail Power Company  
215 South Cascade Street  
Fergus Falls, Minnesota 56538-0496  
(218) 739-8200

**B. Name, address, and telephone number of utility attorney.**

Bruce Gerhardson  
Associate General Counsel  
Otter Tail Power Company  
215 South Cascade Street  
Fergus Falls, Minnesota 56538-0496  
(218) 739-8475  
[bgerhardson@otpc.com](mailto:bgerhardson@otpc.com)

**C. Date of filing and proposed effective date of rates.**

The date of this filing is December 28, 2012. Otter Tail proposes the 2013 RRA be reflected on customers' electric service bills effective April 1, 2013, or in the first full month following Commission approval if Commission action occurs after March 2013. Otter Tail is requesting the updated RRA be approved to become effective for bills rendered on and after April 1, 2013, for continuity of the annual rider filing process.

**D. Title of utility employee responsible for filing.**

Stuart Tommerdahl  
Manager, Regulatory Administration  
Otter Tail Power Company  
215 South Cascade Street  
Fergus Falls, Minnesota 56538-0496  
(218) 739-8279  
[stommerdahl@otpc.com](mailto:stommerdahl@otpc.com)

**E. Articles of Incorporation.**

Pursuant to North Dakota Rules Part 69-02-02-04, a certified copy of Otter Tail's Articles of Incorporation is on file with the Commission, as is an original certificate of good standing.

**III. DESCRIPTION AND PURPOSE OF FILING**

**A. Background.**

Cost recovery through this Rider and recovery of revenue requirements for the new investment is under the authority granted to the Commission under NDCC §49-02, §49-05, and §49-06. The Renewable Resource Rider approved by Order dated May 21, 2008, and effective on June 1, 2008, created a recovery mechanism and included provisions for Otter Tail's annual filing requirements.

Otter Tail's first annual filing was approved on January 14, 2009, becoming effective on February 1, 2009, subject to final review in Otter Tail's general rate, Case PU-08-862, which was pending at that time. On November 25, 2009, the Commission issued its Order on Settlement in that general rate case approving and adopting the

Settlement Agreement (with one exception unrelated to the Renewable Resource Rider), Cases No. PU-08-742 and PU-08-862. The Commission's approval included affirmation of the earlier annual RRA approval. The Settlement Agreement revised the RRA for the months of December 2009 through March 2010 and included provisions on calculation of revenue requirements and rate design that Otter Tail addresses in this filing.

Otter Tail's second annual filing was approved by the Commission's Order dated August 4, 2010, and set the RRA rate to be in effect from September 1, 2010 through March 31, 2012. The Order required Otter Tail to file its next RRA rate on or before December 31, 2011, for expected implementation of April 1, 2012, to March 31, 2013. Otter Tail's third annual filing was made on December 29, 2011 and was approved by the Commission's Order dated March 21, 2012.

Otter Tail's 2013 Renewable Resources Tracker report includes information regarding the amount collected from retail customers and the actual costs including: a return on investment; depreciation expense; federal and state income taxes; operation and maintenance expenses; ground lease payments; and Production Tax Credits ("PTC").

## **B. Eligible projects.**

### **1. Langdon Wind Project**

Cost recovery was first granted for the Langdon Wind Project by Order dated May 21, 2008, in Case No. PU-06-466. This filing includes updated data for that project, shown on Attachment 1.

### **2. Ashtabula Wind Project**

Cost recovery for Otter Tail's investment in the Ashtabula Wind Project was approved by Order dated January 14, 2009, in Case No. PU-09-742. This filing includes updated data for that project, shown on Attachment 2.

### **3. Luverne Wind Project**

Cost recovery for Otter Tail's investment in the Luverne Wind Project was approved by Order dated August 4, 2010, in Case No. PU-10-18. This filing includes updated data for that project, shown on Attachment 3.

**C. Revenue requirements calculation.**

Otter Tail's revenue requirements calculation in this filing is similar to previous filings. As part of the Settlement Agreement in Case Nos. PU-08-862 and PU-09-742, approved by the Commission on November 25, 2009, Otter Tail deferred the uncollected portion of the amount needed to true-up revenue requirements for a previous period. The amount deferred was \$337,256, as shown on line 4 (last column) of Attachment A to Schedule 6 of Otter Tail's Compliance Filing, dated November 24, 2009, in the above-referenced cases. This deferred balance was amortized over 48 months, beginning with the cost recovery period which began April 1, 2010 and continues during the current Application's requested recovery period of April 1, 2013 through March 31, 2014. In this Application, Otter Tail seeks to recover a total of \$9,155,979 (Attachment 4, Page 5, line 46) over the April 1, 2013 to March 31, 2014 time period, a reduction from the \$10,158,012 revenue requirement projected in last year's update (Case No. PU-12-24) for the April 1, 2012 to March 31, 2013 collection period.

Also note that the \$9,155,979 revenue requirement requested in this application is higher than the \$8,413,160 that was projected in last year's update for the same recovery period proposed in this application. Revenue collections during the current recovery period were lower than expected due in part to the above normal temperatures experienced during the winter of 2011/2012.

As a result, any undercollection carries forward through the rider's true-up mechanisms to the following collection period.

**1. Revenue requirement calculation for each project**

The total annual revenue requirement is based on the sum of the revenue requirements for the three projects. See attachments 1 through 3. Attachment 1 is the updated revenue requirements calculation for the Langdon Wind Project, Attachment 2 is the revenue requirements calculation for the Ashtabula Wind Project, and Attachment 3 is the revenue requirements calculation for the Luverne Wind Project. Generally, each of these revenue requirement calculations is set up as follows: Information is shown by calendar year from the time each project became commercially operational through 2014. Each 12-month period has two pages. The first page includes three sections: 1) a rate base computation section,

using a 13-month average to calculate average rate base; 2) an expenses section listing the operating and maintenance, depreciation, and income tax expenses; and 3) a revenue requirements section, summarizing the total expenses and return on rate base calculations. The second page is the supporting information and data for page 1. On page 2 are the capital structure details, income tax, and depreciation calculations.

## **2. CWIP and AFUDC**

During construction, AFUDC was calculated consistent with the FERC Uniform System of Accounts, 18 CFR Ch 1, Part 101, Electric Plant Instruction No. 3(17).

## **3. Rate of return**

In its calculations Otter Tail has used the rate of return on rate base of 8.62 percent ordered in its most recent general rate case.<sup>6</sup>

## **4. Depreciation**

Otter Tail has used a 25-year average service life for all depreciable property in these wind projects.

## **5. Taxes**

*Manufacturing Production Deduction.* For tax years beginning after 2004, corporations such as Otter Tail may claim a federal tax deduction (Manufacturing Production Deduction) that is equal to a percentage of the income earned from production activities undertaken in the U.S. (including the production of electricity). The percentage is applied to the taxable income related to production activities (without regard to the deduction) for the tax year. The percentage was 3 percent for tax years beginning in 2005 and 2006, 6 percent for tax years beginning in 2007 through 2009, and 9 percent thereafter. For 2012, Otter Tail does not anticipate that it will be eligible for this deduction. Otter Tail does believe it may be eligible for the deduction in 2013. If the determination is made

---

<sup>6</sup> Case No. PU-08-862, Order dated November 25, 2009.

that the deduction can be used, the impact will be included as part of the true-up calculation in the next filing. The deduction cannot be carried forward.

*Production Tax Credit.* The Langdon and Ashtabula Wind Projects are eligible for the PTC. Actual amounts are used through November 2012 and amounts are projected through March 31, 2014. The 2010, 2011 and 2012 PTC was \$22.00 per MWH. The 2013 and 2014 PTC are assumed to be \$22.00 per MWH as well. The actual PTC is adjusted annually for inflation. The magnitude of tax credits and deductions produced by Otter Tail's recent investments in wind generation have created a net operating loss for the current tax calculation. Otter Tail has used the credits or deductions in the financial information for each project but has only included in accumulated deferred income taxes the amount it has been able to use for tax purposes since there is no cash benefit to Otter Tail until it uses the credit or deduction for actual taxes. Because of loss carry forward provisions, Otter Tail expects that all credits and deductions will be used before they expire.

*Bonus Tax Depreciation.* The Ashtabula and Luverne Wind Projects qualified for bonus tax depreciation as defined in the Internal Revenue Code. Ashtabula went into service in 2008 and Luverne in 2009 so the entire tax basis qualified for the 50 percent bonus each year. This resulted in a bonus tax depreciation amount of \$57.7 million and \$43.6 million for Ashtabula and Luverne, respectively.

## **6. Allocation to jurisdictions**

Otter Tail has used the allocation factor approved in its most recent rate case to calculate North Dakota's share of the total revenue requirements. The allocation factor approved in that rate case, PU-08-862, is 41.018 percent. Also in that rate case, Otter Tail agreed to monitor its E2 allocation factor and address in its annual Renewable Cost Recovery filings any material changes that may occur to that allocation factor. Consistent with that agreement, Otter Tail notes that the estimated allocation factor for calendar year 2012 is 40.39 percent and the calculated allocation factor for the collection period of April 2013-March 2014 is 39.57 percent. These changes to the allocation factor would result in a decrease to the allocation of costs to North Dakota, as compared with 41.018 percent from

the test year in Case No. PU-08-862. At this time, Otter Tail has retained the approved allocation factor for use in the proposed RRA calculations for this filing, as the forecast includes sales changes in another jurisdiction which may or may not occur.

**D. 2013 Renewable Tracker report.**

The Renewable Resource Rider cost recovery mechanism uses a tracker account, shown in Attachment 4. This account summarizes total revenue requirements by project, credits retail revenue billed each month, and calculates the carrying cost. The Tracker included with this filing reflects actual information through November 2012 and projected information through 2014. The \$337,256 to be deferred appears as a credit on line 14 in December 2009. Amortization of this deferred amount began in April 2010, as shown on page 3, line 15 of Attachment 4, and will continue through March 2014.

**E. Calculation of 2013 RRA factor and rate design.**

With respect to class allocations and rate design, the Settlement Agreement approved in Case No. PU-08-742 contains the following provision:

*“OTP's 2010 Renewable Cost Recovery revenue requirement will be allocated between the customer classes with 20 percent allocated based on demand and 80 percent allocated based on energy. Within the LGS class, that classes' revenue allocation will be collected through both a demand and energy charge using the same 20 percent demand, 80 percent energy allocation. The 20 percent is based on using MISO's capacity accreditation percentage for wind. MISO is expected to amend this initial determination based on studies it is currently performing, and the Parties agree that the allocation factor used by OTP will be adjusted as necessary to correspond with the weighted average level of capacity approved by MISO for the projects being recovered through the Renewable Resource Rider.”*

In addition, the Commission's Findings of Fact in its Order dated August 4, 2010, includes the following:

*“Finally, the Commission finds that it is reasonable for Otter Tail Power to continue to consider and discuss in its future annual rider filings the MISO capacity accreditation and any changes thereto or another*

*appropriate methodology for allocating capacity and energy, as that accreditation currently forms the basis for the inter- and intra-class allocations for the Renewable Resource Cost Recovery Adjustment Factor.”*

Ordering paragraph 4 of the Commission's August 4, 2010, Order in Case No. PU-10-18, requires Otter Tail to "continue to provide information in future Renewable Resource Cost Recovery Factor filings on capacity accreditation for wind projects."

Beginning in 2011, MISO began accrediting capacity based on each generation site’s production. In November 2012 MISO provided the 2013/2014 capacity credits for each wind farm’s generation verification test requirements (GVTC or maximum generating capacity), the megawatt generation (Production Percentage) and the wind capacity credit. These figures are shown in the table below. A weighted average is computed to determine an Otter Tail system-wide capacity accreditation average.

Resource	GVTC(MW)	Production Percentage (1)	Capacity Credit (2)	Weighted Average (1x2)
Ashtabula	48	34.78%	25.38%	8.83%
Langdon	40.5	29.35%	27.72%	8.14%
Luverne	49.5	35.87%	32.32%	11.59%
<b>Total</b>	<b>138</b>			<b>28.56%</b>

Based upon these updated accreditation percentages and consistent with the Commission’s approved rate design approach for the current RRA, the following RRA proposals are based on a rate per kW and per kWh for the large general service class with a rate per kWh for all other customers based on a 28.56 percent capacity factor. Calculations and the resulting rates of each alternative are shown on Attachment 5.

Otter Tail believes this approach to rate design continues to be reasonable. System planners and the Midwest ISO have recognized that wind generation, while variable and non-dispatchable, provides some amount of capacity for the electric system. There have been discussions during the past few years that resulted in some general agreement to use the Midwest ISO’s designation for the proportion of capacity produced by wind generation. The 20 percent capacity credit was a preliminary estimate used by the Midwest ISO until a more precise percent could be developed. The Midwest ISO has

now designated the capacity credit for Otter Tail’s wind farms at 28.56 percent. Otter Tail believes it is appropriate to use the 28.56 percent capacity factor for allocation of class revenue responsibility and rate design in the current docket.

The resulting rates and bill impacts are shown below:

Proposed	<u>LGS</u>	<u>All Others</u>
Rate/kW	\$0.774	n/a
Rate/kWh	\$0.00369	\$0.00499
Typical Use		
kW	652	n/a
kWh	383,580	733
Typical monthly bill impact [1]	<u>\$1,920.06</u>	<u>\$3.66</u>
Present	<u>LGS</u>	<u>All Others</u>
Rate/kW	\$0.705	n/a
Rate/kWh	\$0.00410	\$0.00556
Typical Use		
kW	652	n/a
kWh	383,580	733
Typical monthly bill impact [1]	<u>\$2,032.34</u>	<u>\$4.08</u>
Change in bill	-\$112.28	-\$0.42
[1] This impact does not include an offset for a reduction in needed purchased power.		

If the RRA rates were calculated to arrive at a flat kWh rate for all customers, the rate would be \$0.00505. As described above, Otter Tail prefers the class allocation and rate design that recognizes capacity accreditation.

Additionally, the proposed 2013 RRA is calculated assuming the total proposed revenue requirement is effective April 1, 2013. If implementation of the 2013 RRA occurs after April 1, 2013, Otter Tail proposes that the RRA be adjusted to recover the approved revenue requirements over the remaining months of the period, through March 2014. This approach would ensure the cost recovery and the approved eligible costs match. If it is necessary to adjust the 2013 RRA, we propose to calculate the final 2013

RRA and include it with the corresponding rate schedule pages in a compliance filing in this case.

**F. Customer notification.**

Otter Tail will work with Commission staff on a notice to meet the requirements of the North Dakota rules. A draft notice is attached to this filing as Attachment 7.

**IV. PROPOSED RATE SCHEDULE**

Our revised rate schedule number 13.04 is provided in Attachment 6, in both redline and clean versions.

**V. CONCLUSION**

Otter Tail respectfully requests the Commission approve the 2013 Renewable Resource Cost Recovery Adjustment effective April 1, 2013, based on the tracker activity and cost recovery for the Langdon, Ashtabula, and Luverne Wind projects.

Dated: December 28, 2012

Respectfully Submitted,

OTTER TAIL POWER COMPANY

By: /s/ STUART TOMMERDAHL

Stuart Tommerdahl

Manager, Regulatory Administration

Otter Tail Power Company

215 South Cascade Street

Fergus Falls, MN 56538-0496

218-739-8279

[stommerdahl@otpc.com](mailto:stommerdahl@otpc.com)

OTTER TAIL POWER COMPANY  
RENEWABLE RESOURCE RIDER 2013 RRA FACTOR FILING ATTACHMENTS

Attachment 1	Langdon revenue requirements calculation
Attachment 2	Ashtabula revenue requirements calculation
Attachment 3	Luverne revenue requirements calculation
Attachment 4	Renewable Resource Tracker report
Attachment 5	Class allocation, rate design alternatives, and projected revenue
Attachment 6	Updated Renewable Resource Rider (redline and clean versions)
Attachment 7	Customer Notice

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

Line		2007						2008						2008 YE Balance	
		Actual Dec-07	Actual Jan-08	Actual Feb-08	Actual Mar-08	Actual Apr-08	Actual May-08	Actual Jun-08	Actual Jul-08	Actual Aug-08	Actual Sep-08	Actual Oct-08	Actual Nov-08		Actual Dec-08
1	<b>RATE BASE</b>														
		[TRADE SECRET DATA BEGINS...]													
2	Plant Balance - Langdon														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base	8.88%													
19															
20	Available for return (equity portion of rate base)	6.00%													
21															
22	<b>EXPENSES</b>														
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIRMENTS</b>														
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

2007

2008

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Year End 2007	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Year End 2008
	[TRADE SECRET DATA BEGINS...]													
1	Revenue													
2														
3	Expenses													
4	O/M and Book Depreciation													
5	Interest on Debt													
6														
7	Income Taxes													
8	Current Income Tax (circular reference to tax calc)													
9	Deferred Income Tax													
10	Permanent Tax Difference - 30% Grant													
11	Federal Production Tax Credit													
12	Generated													
13	Deferred													
14	ND Investment Tax Credit													
15	Current													
16	Deferred													
17	Total Expenses													
18														
19	Net Income before preferred dividend													
20	Dividend on Preferred Stock													
21														
22	Income available for Common Stock													
23														
24	<b>Average Rate Base</b>													
25	Equity Percent													
26	Return on Equity Check													
27														
28	<b>Tax Calculation</b>													
29	Income Before Income Taxes													
30	Net Income after prfd													
31	Less Income Taxes													
32	Total													
33														
34	Book Depreciation													
35	Tax Depreciation													
36	Tax Depreciation - Permanent Difference													
37	Taxable income													
38	Current income tax													
39	Tie to RR calculation													
40	Total Tax													
41	Income Requirement for Return													

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Langdon Wind Farm

Line		2008						2009						2009 YE Balance	
		Balance Dec-08	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09		Actual Dec-09
1	<b>RATE BASE</b>	<b>TRADE SECRET DATA BEGINS...</b>													
2	Plant Balance - Langdon														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>	<b>TRADE SECRET DATA BEGINS...</b>													
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>	<b>TRADE SECRET DATA BEGINS...</b>													
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor	41.018% *effective 12-1-2009												...TRADE SECRET DATA ENDS]	

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

2008

2009

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Year End 2009
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

Line		2009						2010						2010 YE Balance
		Balance Dec-09	Actual Jan-10	Actual Feb-10	Actual Mar-10	Actual Apr-10	Actual May-10	Actual Jun-10	Actual Jul-10	Actual Aug-10	Actual Sep-10	Actual Oct-10	Actual Nov-10	
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]												
2	Plant Balance - Langdon	[REDACTED]												
3	Less: Federal Grant	[REDACTED]												
4	Accumulated Depreciation	[REDACTED]												
5	Net Plant in Service	[REDACTED]												
6	Inventory	[REDACTED]												
7	Accum. Deferred Inc. Taxes - Fed & State	[REDACTED]												
8	Accum. Deferred Inc. Taxes - Basis Difference	[REDACTED]												
9	Accum. Deferred Inc. Taxes - Federal PTC	[REDACTED]												
10	Accum. Deferred Inc. Taxes - ND ITC	[REDACTED]												
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[REDACTED]												
12	Accum. Deferred Inc. Taxes - ND ITC	[REDACTED]												
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[REDACTED]												
14	End of month rate base	[REDACTED]												
15		[REDACTED]												
16	Average rate base	[REDACTED]												
17		[REDACTED]												
18	Return on Rate Base	[REDACTED]												
19		[REDACTED]												
20	Available for return (equity portion of rate base)	[REDACTED]												
21		[REDACTED]												
22	<b>EXPENSES</b>	[REDACTED]												
23	O&M and Depreciation	[REDACTED]												
24	Operating Costs	[REDACTED]												
25	Ground Lease Payments	[REDACTED]												
26	Property Tax	[REDACTED]												
27	Book Depreciation	[REDACTED]												
28	Total O&M and Depreciation Expense	[REDACTED]												
29		[REDACTED]												
30	Income before Taxes	[REDACTED]												
31	Available for return (from above)	[REDACTED]												
32	Less book tax credits - Federal PTC	[REDACTED]												
33	Less book tax credits - ND ITC	[REDACTED]												
34	ND ITC - Federal impact	[REDACTED]												
35	Adjusted income before interest and taxes	[REDACTED]												
36	Taxable income (grossed up)	[REDACTED]												
37		[REDACTED]												
38	Income Taxes	[REDACTED]												
39	Current and Def Income Taxes	[REDACTED]												
40	Tax Adjustment for Additional Tax Basis	[REDACTED]												
41	Federal PTC	[REDACTED]												
42	ND ITC	[REDACTED]												
43	ND ITC - Federal impact	[REDACTED]												
44	Total Income Tax Expense	[REDACTED]												
45		[REDACTED]												
46		[REDACTED]												
47	<b>REVENUE REQUIREMENTS</b>	[REDACTED]												
48	Expenses	[REDACTED]												
49	Return on rate base	[REDACTED]												
50		[REDACTED]												
51	Total revenue requirements	[REDACTED]												
52		[REDACTED]												
53	North Dakota share - E2 factor	[REDACTED]												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

2009

2010

SUPPORTING INFORMATION / DATA													
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF		Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Year End 2010
		[TRADE SECRET DATA BEGINS...]												
1	Revenue													
2														
3	Expenses													
4	O/M and Book Depreciation													
5	Interest on Debt													
6														
7	Income Taxes													
8	Current Income Tax (circular reference to tax calc)													
9	Deferred Income Tax													
10	Permanent Tax Difference - 30% Grant													
11	Federal Production Tax Credit													
12	Generated													
13	Deferred													
14	ND Investment Tax Credit													
15	Current													
16	Deferred													
17	Total Expenses													
18														
19	Net Income before preferred dividend													
20	Dividend on Preferred Stock													
21														
22	Income available for Common Stock													
23														
24	<b>Average Rate Base</b>													
25	Equity Percent													
26	Return on Equity Check													
27														
28	<b>Tax Calculation</b>													
29	Income Before Income Taxes													
30	Net Income after prfd													
31	Less Income Taxes													
32	Total													
33														
34	Book Depreciation													
35	Tax Depreciation													
36	Tax Depreciation - Permanent Difference													
37	Taxable income													
38	Current income tax													
39	Tie to RR calculation													
40	Total Tax													
41	Income Requirement for Return													

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

Line		2010						2011						2011 YE Balance
		Balance Dec-10	Actual Jan-11	Actual Feb-11	Actual Mar-11	Actual Apr-11	Actual May-11	Actual Jun-11	Actual Jul-11	Actual Aug-11	Actual Sep-11	Actual Oct-11	Actual Nov-11	
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]												
2	Plant Balance - Langdon	[TRADE SECRET DATA BEGINS...]												
3	Less: Federal Grant	[TRADE SECRET DATA BEGINS...]												
4	Accumulated Depreciation	[TRADE SECRET DATA BEGINS...]												
5	Net Plant in Service	[TRADE SECRET DATA BEGINS...]												
6	Inventory	[TRADE SECRET DATA BEGINS...]												
7	Accum. Deferred Inc. Taxes - Fed & State	[TRADE SECRET DATA BEGINS...]												
8	Accum. Deferred Inc. Taxes - Basis Difference	[TRADE SECRET DATA BEGINS...]												
9	Accum. Deferred Inc. Taxes - Federal PTC	[TRADE SECRET DATA BEGINS...]												
10	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]												
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]												
12	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]												
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]												
14	End of month rate base	[TRADE SECRET DATA BEGINS...]												
15		[TRADE SECRET DATA BEGINS...]												
16	Average rate base	[TRADE SECRET DATA BEGINS...]												
17		[TRADE SECRET DATA BEGINS...]												
18	Return on Rate Base	[TRADE SECRET DATA BEGINS...]												
19		[TRADE SECRET DATA BEGINS...]												
20	Available for return (equity portion of rate base)	[TRADE SECRET DATA BEGINS...]												
21		[TRADE SECRET DATA BEGINS...]												
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]												
23	O&M and Depreciation	[TRADE SECRET DATA BEGINS...]												
24	Operating Costs	[TRADE SECRET DATA BEGINS...]												
25	Ground Lease Payments	[TRADE SECRET DATA BEGINS...]												
26	Property Tax	[TRADE SECRET DATA BEGINS...]												
27	Book Depreciation	[TRADE SECRET DATA BEGINS...]												
28	Total O&M and Depreciation Expense	[TRADE SECRET DATA BEGINS...]												
29		[TRADE SECRET DATA BEGINS...]												
30	Income before Taxes	[TRADE SECRET DATA BEGINS...]												
31	Available for return (from above)	[TRADE SECRET DATA BEGINS...]												
32	Less book tax credits - Federal PTC	[TRADE SECRET DATA BEGINS...]												
33	Less book tax credits - ND ITC	[TRADE SECRET DATA BEGINS...]												
34	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]												
35	Adjusted income before interest and taxes	[TRADE SECRET DATA BEGINS...]												
36	Taxable income (grossed up)	[TRADE SECRET DATA BEGINS...]												
37		[TRADE SECRET DATA BEGINS...]												
38	Income Taxes	[TRADE SECRET DATA BEGINS...]												
39	Current and Def Income Taxes	[TRADE SECRET DATA BEGINS...]												
40	Tax Adjustment for Additional Tax Basis	[TRADE SECRET DATA BEGINS...]												
41	Federal PTC	[TRADE SECRET DATA BEGINS...]												
42	ND ITC	[TRADE SECRET DATA BEGINS...]												
43	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]												
44	Total Income Tax Expense	[TRADE SECRET DATA BEGINS...]												
45		[TRADE SECRET DATA BEGINS...]												
46		[TRADE SECRET DATA BEGINS...]												
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]												
48	Expenses	[TRADE SECRET DATA BEGINS...]												
49	Return on rate base	[TRADE SECRET DATA BEGINS...]												
50		[TRADE SECRET DATA BEGINS...]												
51	Total revenue requirements	[TRADE SECRET DATA BEGINS...]												
52		[TRADE SECRET DATA BEGINS...]												
53	North Dakota share - E2 factor	[TRADE SECRET DATA BEGINS...]												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

2010

2011

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Year End 2011
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

Line		2011					2012					Forecast Dec-12	2012 YE Balance
		Balance Dec-11	Actual Jan-12	Actual Feb-12	Actual Mar-12	Actual Apr-12	Actual May-12	Actual Jun-12	Actual Jul-12	Actual Aug-12	Actual Sep-12		
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]											
2	Plant Balance - Langdon	[TRADE SECRET DATA BEGINS...]											
3	Less: Federal Grant	[TRADE SECRET DATA BEGINS...]											
4	Accumulated Depreciation	[TRADE SECRET DATA BEGINS...]											
5	Net Plant in Service	[TRADE SECRET DATA BEGINS...]											
6	Inventory	[TRADE SECRET DATA BEGINS...]											
7	Accum. Deferred Inc. Taxes - Fed & State	[TRADE SECRET DATA BEGINS...]											
8	Accum. Deferred Inc. Taxes - Basis Difference	[TRADE SECRET DATA BEGINS...]											
9	Accum. Deferred Inc. Taxes - Federal PTC	[TRADE SECRET DATA BEGINS...]											
10	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]											
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]											
12	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]											
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]											
14	End of month rate base	[TRADE SECRET DATA BEGINS...]											
15		[TRADE SECRET DATA BEGINS...]											
16	Average rate base	[TRADE SECRET DATA BEGINS...]											
17		[TRADE SECRET DATA BEGINS...]											
18	Return on Rate Base	[TRADE SECRET DATA BEGINS...]											
19		[TRADE SECRET DATA BEGINS...]											
20	Available for return (equity portion of rate base)	[TRADE SECRET DATA BEGINS...]											
21		[TRADE SECRET DATA BEGINS...]											
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]											
23	O&M and Depreciation	[TRADE SECRET DATA BEGINS...]											
24	Operating Costs	[TRADE SECRET DATA BEGINS...]											
25	Ground Lease Payments	[TRADE SECRET DATA BEGINS...]											
26	Property Tax	[TRADE SECRET DATA BEGINS...]											
27	Book Depreciation	[TRADE SECRET DATA BEGINS...]											
28	Total O&M and Depreciation Expense	[TRADE SECRET DATA BEGINS...]											
29		[TRADE SECRET DATA BEGINS...]											
30	Income before Taxes	[TRADE SECRET DATA BEGINS...]											
31	Available for return (from above)	[TRADE SECRET DATA BEGINS...]											
32	Less book tax credits - Federal PTC	[TRADE SECRET DATA BEGINS...]											
33	Less book tax credits - ND ITC	[TRADE SECRET DATA BEGINS...]											
34	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]											
35	Adjusted income before interest and taxes	[TRADE SECRET DATA BEGINS...]											
36	Taxable income (grossed up)	[TRADE SECRET DATA BEGINS...]											
37		[TRADE SECRET DATA BEGINS...]											
38	Income Taxes	[TRADE SECRET DATA BEGINS...]											
39	Current and Def Income Taxes	[TRADE SECRET DATA BEGINS...]											
40	Tax Adjustment for Additional Tax Basis	[TRADE SECRET DATA BEGINS...]											
41	Federal PTC	[TRADE SECRET DATA BEGINS...]											
42	ND ITC	[TRADE SECRET DATA BEGINS...]											
43	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]											
44	Total Income Tax Expense	[TRADE SECRET DATA BEGINS...]											
45		[TRADE SECRET DATA BEGINS...]											
46		[TRADE SECRET DATA BEGINS...]											
47	<b>REVENUE REQUIRMENTS</b>	[TRADE SECRET DATA BEGINS...]											
48	Expenses	[TRADE SECRET DATA BEGINS...]											
49	Return on rate base	[TRADE SECRET DATA BEGINS...]											
50		[TRADE SECRET DATA BEGINS...]											
51	Total revenue requirements	[TRADE SECRET DATA BEGINS...]											
52		[TRADE SECRET DATA BEGINS...]											
53	North Dakota share - E2 factor	[TRADE SECRET DATA BEGINS...]											

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

2011

2012

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF		Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Year End 2012
		...TRADE SECRET DATA ENDS]												
		[TRADE SECRET DATA BEGINS...]												
1	Revenue													
2														
3	Expenses													
4	O/M and Book Depreciation													
5	Interest on Debt													
6														
7	Income Taxes													
8	Current Income Tax (circular reference to tax calc)													
9	Deferred Income Tax													
10	Permanent Tax Difference - 30% Grant													
11	Federal Production Tax Credit													
12	Generated													
13	Deferred													
14	ND Investment Tax Credit													
15	Current													
16	Deferred													
17	Total Expenses													
18														
19	Net Income before preferred dividend													
20	Dividend on Preferred Stock													
21														
22	Income available for Common Stock													
23														
24	<b>Average Rate Base</b>													
25	Equity Percent													
26	Return on Equity Check													
27														
28	<b>Tax Calculation</b>													
29	Income Before Income Taxes													
30	Net Income after prfd													
31	Less Income Taxes													
32	Total													
33														
34	Book Depreciation													
35	Tax Depreciation													
36	Tax Depreciation - Permanent Difference													
37	Taxable income													
38	Current income tax													
39	Tie to RR calculation													
40	Total Tax													
41	Income Requirement for Return													

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Langdon Wind Farm

Line		2012					2013					2013 YE Balance				
		Balance Dec-12	Projected Jan-13	Projected Feb-13	Projected Mar-13	Projected Apr-13	Projected May-13	Projected Jun-13	Projected Jul-13	Projected Aug-13	Projected Sep-13		Projected Oct-13	Projected Nov-13	Projected Dec-13	
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]														
2	Plant Balance - Langdon															
3	Less: Federal Grant															
4	Accumulated Depreciation															
5	Net Plant in Service															
6	Inventory															
7	Accum. Deferred Inc. Taxes - Fed & State															
8	Accum. Deferred Inc. Taxes - Basis Difference															
9	Accum. Deferred Inc. Taxes - Federal PTC															
10	Accum. Deferred Inc. Taxes - ND ITC															
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC															
12	Accum. Deferred Inc. Taxes - ND ITC															
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC															
14	End of month rate base															
15																
16	Average rate base															
17																
18	Return on Rate Base															
19																
20	Available for return (equity portion of rate base)															
21																
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]														
23	O&M and Depreciation															
24	Operating Costs															
25	Ground Lease Payments															
26	Property Tax															
27	Book Depreciation															
28	Total O&M and Depreciation Expense															
29																
30	Income before Taxes															
31	Available for return (from above)															
32	Less book tax credits - Federal PTC															
33	Less book tax credits - ND ITC															
34	ND ITC - Federal impact															
35	Adjusted income before interest and taxes															
36	Taxable income (grossed up)															
37																
38	Income Taxes															
39	Current and Def Income Taxes															
40	Tax Adjustment for Additional Tax Basis															
41	Federal PTC															
42	ND ITC															
43	ND ITC - Federal impact															
44	Total Income Tax Expense															
45																
46																
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]														
48	Expenses															
49	Return on rate base															
50																
51	Total revenue requirements															
52																
53	North Dakota share - E2 factor															

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

2012

2013

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Year End 2013
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Langdon Wind Farm

Line		2013						2014						2014 YE Balance	
		Balance Dec-13	Projected Jan-14	Projected Feb-14	Projected Mar-14	Projected Apr-14	Projected May-14	Projected Jun-14	Projected Jul-14	Projected Aug-14	Projected Sep-14	Projected Oct-14	Projected Nov-14		Projected Dec-14
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]													
2	Plant Balance - Langdon														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]													
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]													
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Langdon Wind Farm

2013

2014

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Year End 2014
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Ashtabula Wind Farm

Line		2007						2008						2008 YE Balance	
		Actual Dec-07	Actual Jan-08	Actual Feb-08	Actual Mar-08	Actual Apr-08	Actual May-08	Actual Jun-08	Actual Jul-08	Actual Aug-08	Actual Sep-08	Actual Oct-08	Actual Nov-08		Actual Dec-08
1	<b>RATE BASE</b>														
		[TRADE SECRET DATA BEGINS...]													
2	Plant Balance - Ashtabula														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base	8.62%													
19															
20	Available for return (equity portion of rate base)	5.73%													
21															
22	<b>EXPENSES</b>														
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>														
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]



Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Ashtabula Wind Farm

Line		2008						2009						2009 YE Balance	
		Balance Dec-08	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09		Actual Dec-09
1	<b>RATE BASE</b>	<b>...TRADE SECRET DATA ENDS]</b>													
		<b>[TRADE SECRET DATA BEGINS...</b>													
2	Plant Balance - Ashtabula														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>	<b>...TRADE SECRET DATA ENDS]</b>													
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>	<b>...TRADE SECRET DATA ENDS]</b>													
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Ashtabula Wind Farm

2008

2009

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Year End 2009
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Ashtabula Wind Farm

Line		2009						2010						2010 YE Balance
		Balance Dec-09	Actual Jan-10	Actual Feb-10	Actual Mar-10	Actual Apr-10	Actual May-10	Actual Jun-10	Actual Jul-10	Actual Aug-10	Actual Sep-10	Actual Oct-10	Actual Nov-10	
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]												
2	Plant Balance - Ashtabula	[TRADE SECRET DATA BEGINS...]												
3	Less: Federal Grant	[TRADE SECRET DATA BEGINS...]												
4	Accumulated Depreciation	[TRADE SECRET DATA BEGINS...]												
5	Net Plant in Service	[TRADE SECRET DATA BEGINS...]												
6	Inventory	[TRADE SECRET DATA BEGINS...]												
7	Accum. Deferred Inc. Taxes - Fed & State	[TRADE SECRET DATA BEGINS...]												
8	Accum. Deferred Inc. Taxes - Basis Difference	[TRADE SECRET DATA BEGINS...]												
9	Accum. Deferred Inc. Taxes - Federal PTC	[TRADE SECRET DATA BEGINS...]												
10	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]												
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]												
12	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]												
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]												
14	End of month rate base	[TRADE SECRET DATA BEGINS...]												
15		[TRADE SECRET DATA BEGINS...]												
16	Average rate base	[TRADE SECRET DATA BEGINS...]												
17		[TRADE SECRET DATA BEGINS...]												
18	Return on Rate Base	[TRADE SECRET DATA BEGINS...]												
19		[TRADE SECRET DATA BEGINS...]												
20	Available for return (equity portion of rate base)	[TRADE SECRET DATA BEGINS...]												
21		[TRADE SECRET DATA BEGINS...]												
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]												
23	O&M and Depreciation	[TRADE SECRET DATA BEGINS...]												
24	Operating Costs	[TRADE SECRET DATA BEGINS...]												
25	Ground Lease Payments	[TRADE SECRET DATA BEGINS...]												
26	Property Tax	[TRADE SECRET DATA BEGINS...]												
27	Book Depreciation	[TRADE SECRET DATA BEGINS...]												
28	Total O&M and Depreciation Expense	[TRADE SECRET DATA BEGINS...]												
29		[TRADE SECRET DATA BEGINS...]												
30	Income before Taxes	[TRADE SECRET DATA BEGINS...]												
31	Available for return (from above)	[TRADE SECRET DATA BEGINS...]												
32	Less book tax credits - Federal PTC	[TRADE SECRET DATA BEGINS...]												
33	Less book tax credits - ND ITC	[TRADE SECRET DATA BEGINS...]												
34	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]												
35	Adjusted income before interest and taxes	[TRADE SECRET DATA BEGINS...]												
36	Taxable income (grossed up)	[TRADE SECRET DATA BEGINS...]												
37		[TRADE SECRET DATA BEGINS...]												
38	Income Taxes	[TRADE SECRET DATA BEGINS...]												
39	Current and Def Income Taxes	[TRADE SECRET DATA BEGINS...]												
40	Tax Adjustment for Additional Tax Basis	[TRADE SECRET DATA BEGINS...]												
41	Federal PTC	[TRADE SECRET DATA BEGINS...]												
42	ND ITC	[TRADE SECRET DATA BEGINS...]												
43	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]												
44	Total Income Tax Expense	[TRADE SECRET DATA BEGINS...]												
45		[TRADE SECRET DATA BEGINS...]												
46		[TRADE SECRET DATA BEGINS...]												
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]												
48	Expenses	[TRADE SECRET DATA BEGINS...]												
49	Return on rate base	[TRADE SECRET DATA BEGINS...]												
50		[TRADE SECRET DATA BEGINS...]												
51	Total revenue requirements	[TRADE SECRET DATA BEGINS...]												
52		[TRADE SECRET DATA BEGINS...]												
53	North Dakota share - E2 factor	[TRADE SECRET DATA BEGINS...]												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Ashtabula Wind Farm

2009

2010

SUPPORTING INFORMATION / DATA	
Line	[TRADE SECRET DATA BEGINS...]
1	MN Capstructure with allowed ROE per order.
2	Capital Structure
3	Debt
4	Preferred equity
5	Common equity
6	Total
7	
8	
9	<b>Federal Production Tax Credit</b>
10	Federal PTC Rate
11	Output (MWH) / month
12	Federal PTC Available based on production
13	Federal PTC Used on tax return
14	Deferred
15	Accumulated Deferred
16	
17	<b>Deferred Tax</b>
18	Book depr. rate
19	Book depreciation
20	Tax depreciation-ND
21	Tax depreciation-Federal
22	Book vs. tax depreciation
23	Federal & State deferred income taxes
24	
25	Additional Tax Basis (permanent difference)
26	Tax Impact-ND
27	Tax Impact-Federal
28	Total Tax Impact

PROOF	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Year End 2010
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Ashtabula Wind Farm

Line	2010							2011							2011 YE Balance
	Balance Dec-10	Actual Jan-11	Actual Feb-11	Actual Mar-11	Actual Apr-11	Actual May-11	Actual Jun-11	Actual Jul-11	Actual Aug-11	Actual Sep-11	Actual Oct-11	Actual Nov-11	Actual Dec-11		
1	<b>RATE BASE</b>														
	[TRADE SECRET DATA BEGINS...]														
2	Plant Balance - Ashtabula														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>														
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>														
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Ashtabula Wind Farm

2010

2011

SUPPORTING INFORMATION / DATA		...											
Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Year End 2011
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Ashtabula Wind Farm

Line		2011					2012					Forecast Dec-12	2012 YE Balance	
		Balance Dec-11	Actual Jan-12	Actual Feb-12	Actual Mar-12	Actual Apr-12	Actual May-12	Actual Jun-12	Actual Jul-12	Actual Aug-12	Actual Sep-12			Actual Oct-12
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]												
2	Plant Balance - Ashtabula													
3	Less: Federal Grant													
4	Accumulated Depreciation													
5	Net Plant in Service													
6	Inventory													
7	Accum. Deferred Inc. Taxes - Fed & State													
8	Accum. Deferred Inc. Taxes - Basis Difference													
9	Accum. Deferred Inc. Taxes - Federal PTC													
10	Accum. Deferred Inc. Taxes - ND ITC													
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC													
12	Accum. Deferred Inc. Taxes - ND ITC													
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC													
14	End of month rate base													
15														
16	Average rate base													
17														
18	Return on Rate Base													
19														
20	Available for return (equity portion of rate base)													
21														
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]												
23	O&M and Depreciation													
24	Operating Costs													
25	Ground Lease Payments													
26	Property Tax													
27	Book Depreciation													
28	Total O&M and Depreciation Expense													
29														
30	Income before Taxes													
31	Available for return (from above)													
32	Less book tax credits - Federal PTC													
33	Less book tax credits - ND ITC													
34	ND ITC - Federal impact													
35	Adjusted income before interest and taxes													
36	Taxable income (grossed up)													
37														
38	Income Taxes													
39	Current and Def Income Taxes													
40	Tax Adjustment for Additional Tax Basis													
41	Federal PTC													
42	ND ITC													
43	ND ITC - Federal impact													
44	Total Income Tax Expense													
45														
46														
47	<b>REVENUE REQUIRMENTS</b>	[TRADE SECRET DATA BEGINS...]												
48	Expenses													
49	Return on rate base													
50														
51	Total revenue requirements													
52														
53	North Dakota share - E2 factor													

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Ashtabula Wind Farm

2011

2012

SUPPORTING INFORMATION / DATA												
Line		[TRADE SECRET DATA BEGINS...]										
1	MN Capstructure with allowed ROE per order.											
2	Capital Structure											
3	Debt											
4	Preferred equity											
5	Common equity											
6	Total											
7												
8												
9	<b>Federal Production Tax Credit</b>											
10	Federal PTC Rate											
11	Output (MWH) / month											
12	Federal PTC Available based on production											
13	Federal PTC Used on tax return											
14	Deferred											
15	Accumulated Deferred											
16												
17	<b>Deferred Tax</b>											
18	Book depr. rate											
19	Book depreciation											
20	Tax depreciation-ND											
21	Tax depreciation-Federal											
22	Book vs. tax depreciation											
23	Federal & State deferred income taxes											
24												
25	Additional Tax Basis (permanent difference)											
26	Tax Impact-ND											
27	Tax Impact-Federal											
28	Total Tax Impact											

PROOF													
	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Year End 2012
	[TRADE SECRET DATA BEGINS...]												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Ashtabula Wind Farm

Line		2012						2013						2013 YE Balance	
		Balance Dec-12	Projected Jan-13	Projected Feb-13	Projected Mar-13	Projected Apr-13	Projected May-13	Projected Jun-13	Projected Jul-13	Projected Aug-13	Projected Sep-13	Projected Oct-13	Projected Nov-13		Projected Dec-13
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]													
2	Plant Balance - Ashtabula														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]													
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]													
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Ashtabula Wind Farm

2012

2013

SUPPORTING INFORMATION / DATA		...TRADE SECRET DATA ENDS]											
Line	[TRADE SECRET DATA BEGINS...												
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Year End 2013
	[TRADE SECRET DATA BEGINS...												
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Ashtabula Wind Farm

Line		2013					2014					2014 YE Balance				
		Balance Dec-13	Projected Jan-14	Projected Feb-14	Projected Mar-14	Projected Apr-14	Projected May-14	Projected Jun-14	Projected Jul-14	Projected Aug-14	Projected Sep-14		Projected Oct-14	Projected Nov-14	Projected Dec-14	
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]														
2	Plant Balance - Ashtabula															
3	Less: Federal Grant															
4	Accumulated Depreciation															
5	Net Plant in Service															
6	Inventory															
7	Accum. Deferred Inc. Taxes - Fed & State															
8	Accum. Deferred Inc. Taxes - Basis Difference															
9	Accum. Deferred Inc. Taxes - Federal PTC															
10	Accum. Deferred Inc. Taxes - ND ITC															
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC															
12	Accum. Deferred Inc. Taxes - ND ITC															
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC															
14	End of month rate base															
15																
16	Average rate base															
17																
18	Return on Rate Base															
19																
20	Available for return (equity portion of rate base)															
21																
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]														
23	O&M and Depreciation															
24	Operating Costs															
25	Ground Lease Payments															
26	Property Tax															
27	Book Depreciation															
28	Total O&M and Depreciation Expense															
29																
30	Income before Taxes															
31	Available for return (from above)															
32	Less book tax credits - Federal PTC															
33	Less book tax credits - ND ITC															
34	ND ITC - Federal impact															
35	Adjusted income before interest and taxes															
36	Taxable income (grossed up)															
37																
38	Income Taxes															
39	Current and Def Income Taxes															
40	Tax Adjustment for Additional Tax Basis															
41	Federal PTC															
42	ND ITC															
43	ND ITC - Federal impact															
44	Total Income Tax Expense															
45																
46																
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]														
48	Expenses															
49	Return on rate base															
50																
51	Total revenue requirements															
52																
53	North Dakota share - E2 factor															

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Ashtabula Wind Farm

2013

2014

SUPPORTING INFORMATION / DATA		...TRADE SECRET DATA ENDS]											
Line	[TRADE SECRET DATA BEGINS...												
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month	0											
12	Federal PTC Available based on production	0											
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation	0											
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes	0											
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

PROOF	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Year End 2014
[TRADE SECRET DATA BEGINS...													
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Luverne Wind Farm

Line	2007							2008							2008 YE Balance
	Actual Dec-07	Actual Jan-08	Actual Feb-08	Actual Mar-08	Actual Apr-08	Actual May-08	Actual Jun-08	Actual Jul-08	Actual Aug-08	Actual Sep-08	Actual Oct-08	Actual Nov-08	Actual Dec-08		
1	<b>RATE BASE</b>														
	[TRADE SECRET DATA BEGINS...]														
2	Plant Balance - Luverne														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>														
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIRMENTS</b>														
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Luverne Wind Farm

2007

2008

**SUPPORTING INFORMATION / DATA**

Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

**PROOF**

Year End 2007 Jan-08 Feb-08 Mar-08 Apr-08 May-08 Jun-08 Jul-08 Aug-08 Sep-08 Oct-08 Nov-08 Dec-08 Year End 2008

	[TRADE SECRET DATA BEGINS...]												...TRADE SECRET DATA ENDS]			
1	Revenue															
2																
3	Expenses															
4	O/M and Book Depreciation															
5	Interest on Debt															
6																
7	Income Taxes															
8	Current Income Tax (circular reference to tax calc)															
9	Deferred Income Tax															
10	Permanent Tax Difference - 30% Grant															
11	Federal Production Tax Credit															
12	Generated															
13	Deferred															
14	ND Investment Tax Credit															
15	Current															
16	Deferred															
17	Total Expenses															
18																
19	Net Income before preferred dividend															
20	Dividend on Preferred Stock															
21																
22	Income available for Common Stock															
23																
24	<b>Average Rate Base</b>															
25	Equity Percent															
26	Return on Equity Check															
27																
28	<b>Tax Calculation</b>															
29	Income Before Income Taxes															
30	Net Income after prfd															
31	Less Income Taxes															
32	Total															
33																
34	Book Depreciation															
35	Tax Depreciation															
36	Tax Depreciation - Permanent Difference															
37	Taxable income															
38	Current income tax															
39	Tie to RR calculation															
40	Total Tax															
41	Income Requirement for Return															

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Luverne Wind Farm

Line		2008						2009						2009 YE Balance	
		Balance Dec-08	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09		Actual Dec-09
1	<b>RATE BASE</b>	<b>TRADE SECRET DATA BEGINS...</b>													
2	Plant Balance - Luverne														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>	<b>TRADE SECRET DATA BEGINS...</b>													
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>	<b>TRADE SECRET DATA BEGINS...</b>													
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Luverne Wind Farm

2008

2009

**SUPPORTING INFORMATION / DATA**

Line		2008	2009
		[TRADE SECRET DATA BEGINS...]	
1	MN Capstructure with allowed ROE per order.		
2	Capital Structure		
3	Debt		
4	Preferred equity		
5	Common equity		
6	Total		
7			
8			
9	<b>Federal Production Tax Credit</b>		
10	Federal PTC Rate		
11	Output (MWH) / month		
12	Federal PTC Available based on production		
13	Federal PTC Used on tax return		
14	Deferred		
15	Accumulated Deferred		
16			
17	<b>Deferred Tax</b>		
18	Book depr. rate		
19	Book depreciation		
20	Tax depreciation-ND		
21	Tax depreciation-Federal		
22	Book vs. tax depreciation		
23	Federal & State deferred income taxes		
24			
25	Additional Tax Basis (permanent difference)		
26	Tax Impact-ND		
27	Tax Impact-Federal		
28	Total Tax Impact		

**PROOF** Jan-09 Feb-09 Mar-09 Apr-09 May-09 Jun-09 Jul-09 Aug-09 Sep-09 Oct-09 Nov-09 Dec-09 Year End 2009

Line		Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Year End 2009
		[TRADE SECRET DATA BEGINS...]												
1	Revenue													
2														
3	Expenses													
4	O/M and Book Depreciation													
5	Interest on Debt													
6														
7	Income Taxes													
8	Current Income Tax (circular reference to tax calc)													
9	Deferred Income Tax													
10	Permanent Tax Difference - 30% Grant													
11	Federal Production Tax Credit													
12	Generated													
13	Deferred													
14	ND Investment Tax Credit													
15	Current													
16	Deferred													
17	Total Expenses													
18														
19	Net Income before preferred dividend													
20	Dividend on Preferred Stock													
21														
22	Income available for Common Stock													
23														
24	<b>Average Rate Base</b>													
25	Equity Percent													
26	Return on Equity Check													
27														
28	<b>Tax Calculation</b>													
29	Income Before Income Taxes													
30	Net Income after prfd													
31	Less Income Taxes													
32	Total													
33														
34	Book Depreciation													
35	Tax Depreciation													
36	Tax Depreciation - Permanent Difference													
37	Taxable income													
38	Current income tax													
39	Tie to RR calculation													
40	Total Tax													
41	Income Requirement for Return													

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Luverne Wind Farm

Line		2009						2010						2010 YE Balance
		Balance Dec-09	Actual Jan-10	Actual Feb-10	Actual Mar-10	Actual Apr-10	Actual May-10	Actual Jun-10	Actual Jul-10	Actual Aug-10	Actual Sep-10	Actual Oct-10	Actual Nov-10	
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]												
2	Plant Balance - Luverne	[TRADE SECRET DATA BEGINS...]												
3	Less: Federal Grant	[TRADE SECRET DATA BEGINS...]												
4	Accumulated Depreciation	[TRADE SECRET DATA BEGINS...]												
5	Net Plant in Service	[TRADE SECRET DATA BEGINS...]												
6	Inventory	[TRADE SECRET DATA BEGINS...]												
7	Accum. Deferred Inc. Taxes - Fed & State	[TRADE SECRET DATA BEGINS...]												
8	Accum. Deferred Inc. Taxes - Basis Difference	[TRADE SECRET DATA BEGINS...]												
9	Accum. Deferred Inc. Taxes - Federal PTC	[TRADE SECRET DATA BEGINS...]												
10	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]												
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]												
12	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]												
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]												
14	End of month rate base	[TRADE SECRET DATA BEGINS...]												
15		[TRADE SECRET DATA BEGINS...]												
16	Average rate base	[TRADE SECRET DATA BEGINS...]												
17		[TRADE SECRET DATA BEGINS...]												
18	Return on Rate Base	[TRADE SECRET DATA BEGINS...]												
19		[TRADE SECRET DATA BEGINS...]												
20	Available for return (equity portion of rate base)	[TRADE SECRET DATA BEGINS...]												
21		[TRADE SECRET DATA BEGINS...]												
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]												
23	O&M and Depreciation	[TRADE SECRET DATA BEGINS...]												
24	Operating Costs	[TRADE SECRET DATA BEGINS...]												
25	Ground Lease Payments	[TRADE SECRET DATA BEGINS...]												
26	Property Tax	[TRADE SECRET DATA BEGINS...]												
27	Book Depreciation	[TRADE SECRET DATA BEGINS...]												
28	Total O&M and Depreciation Expense	[TRADE SECRET DATA BEGINS...]												
29		[TRADE SECRET DATA BEGINS...]												
30	Income before Taxes	[TRADE SECRET DATA BEGINS...]												
31	Available for return (from above)	[TRADE SECRET DATA BEGINS...]												
32	Less book tax credits - Federal PTC	[TRADE SECRET DATA BEGINS...]												
33	Less book tax credits - ND ITC	[TRADE SECRET DATA BEGINS...]												
34	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]												
35	Adjusted income before interest and taxes	[TRADE SECRET DATA BEGINS...]												
36	Taxable income (grossed up)	[TRADE SECRET DATA BEGINS...]												
37		[TRADE SECRET DATA BEGINS...]												
38	Income Taxes	[TRADE SECRET DATA BEGINS...]												
39	Current and Def Income Taxes	[TRADE SECRET DATA BEGINS...]												
40	Tax Adjustment for Additional Tax Basis	[TRADE SECRET DATA BEGINS...]												
41	Federal PTC	[TRADE SECRET DATA BEGINS...]												
42	ND ITC	[TRADE SECRET DATA BEGINS...]												
43	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]												
44	Total Income Tax Expense	[TRADE SECRET DATA BEGINS...]												
45		[TRADE SECRET DATA BEGINS...]												
46		[TRADE SECRET DATA BEGINS...]												
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]												
48	Expenses	[TRADE SECRET DATA BEGINS...]												
49	Return on rate base	[TRADE SECRET DATA BEGINS...]												
50		[TRADE SECRET DATA BEGINS...]												
51	Total revenue requirements	[TRADE SECRET DATA BEGINS...]												
52		[TRADE SECRET DATA BEGINS...]												
53	North Dakota share - E2 factor	[TRADE SECRET DATA BEGINS...]												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Luverne Wind Farm

2009

2010

**SUPPORTING INFORMATION / DATA**

Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

**PROOF** Jan-10 Feb-10 Mar-10 Apr-10 May-10 Jun-10 Jul-10 Aug-10 Sep-10 Oct-10 Nov-10 Dec-10 Year End 2010

	[TRADE SECRET DATA BEGINS...]												...TRADE SECRET DATA ENDS]			
1	Revenue															
2																
3	Expenses															
4	O/M and Book Depreciation															
5	Interest on Debt															
6																
7	Income Taxes															
8	Current Income Tax (circular reference to tax calc)															
9	Deferred Income Tax															
10	Permanent Tax Difference - 30% Grant															
11	Federal Production Tax Credit															
12	Generated															
13	Deferred															
14	ND Investment Tax Credit															
15	Current															
16	Deferred															
17	Total Expenses															
18																
19	Net Income before preferred dividend															
20	Dividend on Preferred Stock															
21																
22	Income available for Common Stock															
23																
24	<b>Average Rate Base</b>															
25	Equity Percent															
26	Return on Equity Check															
27																
28	<b>Tax Calculation</b>															
29	Income Before Income Taxes															
30	Net Income after prfd															
31	Less Income Taxes															
32	Total															
33																
34	Book Depreciation															
35	Tax Depreciation															
36	Tax Depreciation - Permanent Difference															
37	Taxable income															
38	Current income tax															
39	Tie to RR calculation															
40	Total Tax															
41	Income Requirement for Return															

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Luverne Wind Farm

Line	2010							2011							2011 YE Balance
	Balance Dec-10	Actual Jan-11	Actual Feb-11	Actual Mar-11	Actual Apr-11	Actual May-11	Actual Jun-11	Actual Jul-11	Actual Aug-11	Actual Sep-11	Actual Oct-11	Actual Nov-11	Actual Dec-11		
1	<b>RATE BASE</b>														
	[TRADE SECRET DATA BEGINS...]														
2	Plant Balance - Luverne														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>														
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>														
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Luverne Wind Farm

2010

2011

**SUPPORTING INFORMATION / DATA**

Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

**PROOF** Jan-11 Feb-11 Mar-11 Apr-11 May-11 Jun-11 Jul-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Year End 2011

Line		[TRADE SECRET DATA BEGINS...]											
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Luverne Wind Farm

Line		2011					2012					Forecast	2012 YE		
		Balance	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual				
		Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Balance
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]													
2	Plant Balance - Luverne	[TRADE SECRET DATA BEGINS...]													
3	Less: Federal Grant	[TRADE SECRET DATA BEGINS...]													
4	Accumulated Depreciation	[TRADE SECRET DATA BEGINS...]													
5	Net Plant in Service	[TRADE SECRET DATA BEGINS...]													
6	Inventory	[TRADE SECRET DATA BEGINS...]													
7	Accum. Deferred Inc. Taxes - Fed & State	[TRADE SECRET DATA BEGINS...]													
8	Accum. Deferred Inc. Taxes - Basis Difference	[TRADE SECRET DATA BEGINS...]													
9	Accum. Deferred Inc. Taxes - Federal PTC	[TRADE SECRET DATA BEGINS...]													
10	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]													
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]													
12	Accum. Deferred Inc. Taxes - ND ITC	[TRADE SECRET DATA BEGINS...]													
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC	[TRADE SECRET DATA BEGINS...]													
14	End of month rate base	[TRADE SECRET DATA BEGINS...]													
15		[TRADE SECRET DATA BEGINS...]													
16	Average rate base	[TRADE SECRET DATA BEGINS...]													
17		[TRADE SECRET DATA BEGINS...]													
18	Return on Rate Base	[TRADE SECRET DATA BEGINS...]													
19		[TRADE SECRET DATA BEGINS...]													
20	Available for return (equity portion of rate base)	[TRADE SECRET DATA BEGINS...]													
21		[TRADE SECRET DATA BEGINS...]													
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]													
23	O&M and Depreciation	[TRADE SECRET DATA BEGINS...]													
24	Operating Costs	[TRADE SECRET DATA BEGINS...]													
25	Ground Lease Payments	[TRADE SECRET DATA BEGINS...]													
26	Property Tax	[TRADE SECRET DATA BEGINS...]													
27	Book Depreciation	[TRADE SECRET DATA BEGINS...]													
28	Total O&M and Depreciation Expense	[TRADE SECRET DATA BEGINS...]													
29		[TRADE SECRET DATA BEGINS...]													
30	Income before Taxes	[TRADE SECRET DATA BEGINS...]													
31	Available for return (from above)	[TRADE SECRET DATA BEGINS...]													
32	Less book tax credits - Federal PTC	[TRADE SECRET DATA BEGINS...]													
33	Less book tax credits - ND ITC	[TRADE SECRET DATA BEGINS...]													
34	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]													
35	Adjusted income before interest and taxes	[TRADE SECRET DATA BEGINS...]													
36	Taxable income (grossed up)	[TRADE SECRET DATA BEGINS...]													
37		[TRADE SECRET DATA BEGINS...]													
38	Income Taxes	[TRADE SECRET DATA BEGINS...]													
39	Current and Def Income Taxes	[TRADE SECRET DATA BEGINS...]													
40	Tax Adjustment for Additional Tax Basis	[TRADE SECRET DATA BEGINS...]													
41	Federal PTC	[TRADE SECRET DATA BEGINS...]													
42	ND ITC	[TRADE SECRET DATA BEGINS...]													
43	ND ITC - Federal impact	[TRADE SECRET DATA BEGINS...]													
44	Total Income Tax Expense	[TRADE SECRET DATA BEGINS...]													
45		[TRADE SECRET DATA BEGINS...]													
46		[TRADE SECRET DATA BEGINS...]													
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]													
48	Expenses	[TRADE SECRET DATA BEGINS...]													
49	Return on rate base	[TRADE SECRET DATA BEGINS...]													
50		[TRADE SECRET DATA BEGINS...]													
51	Total revenue requirements	[TRADE SECRET DATA BEGINS...]													
52		[TRADE SECRET DATA BEGINS...]													
53	North Dakota share - E2 factor	[TRADE SECRET DATA BEGINS...]													

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Luverne Wind Farm

2011

2012

**SUPPORTING INFORMATION / DATA**

Line		2011	2012
	[TRADE SECRET DATA BEGINS...]		
1	MN Capstructure with allowed ROE per order.		
2	Capital Structure		
3	Debt		
4	Preferred equity		
5	Common equity		
6	Total		
7			
8			
9	<b>Federal Production Tax Credit</b>		
10	Federal PTC Rate		
11	Output (MWH) / month		
12	Federal PTC Available based on production		
13	Federal PTC Used on tax return		
14	Deferred		
15	Accumulated Deferred		
16			
17	<b>Deferred Tax</b>		
18	Book depr. rate		
19	Book depreciation		
20	Tax depreciation-ND		
21	Tax depreciation-Federal		
22	Book vs. tax depreciation		
23	Federal & State deferred income taxes		
24			
25	Additional Tax Basis (permanent difference)		
26	Tax Impact-ND		
27	Tax Impact-Federal		
28	Total Tax Impact		

...TRADE SECRET DATA ENDS]

**PROOF**

[TRADE SECRET DATA BEGINS...]

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Year End 2012
1	Revenue												
2													
3	Expenses												
4	O/M and Book Depreciation												
5	Interest on Debt												
6													
7	Income Taxes												
8	Current Income Tax (circular reference to tax calc)												
9	Deferred Income Tax												
10	Permanent Tax Difference - 30% Grant												
11	Federal Production Tax Credit												
12	Generated												
13	Deferred												
14	ND Investment Tax Credit												
15	Current												
16	Deferred												
17	Total Expenses												
18													
19	Net Income before preferred dividend												
20	Dividend on Preferred Stock												
21													
22	Income available for Common Stock												
23													
24	<b>Average Rate Base</b>												
25	Equity Percent												
26	Return on Equity Check												
27													
28	<b>Tax Calculation</b>												
29	Income Before Income Taxes												
30	Net Income after prfd												
31	Less Income Taxes												
32	Total												
33													
34	Book Depreciation												
35	Tax Depreciation												
36	Tax Depreciation - Permanent Difference												
37	Taxable income												
38	Current income tax												
39	Tie to RR calculation												
40	Total Tax												
41	Income Requirement for Return												

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Luverne Wind Farm

Line		2012					2013					2013 YE Balance			
		Balance Dec-12	Projected Jan-13	Projected Feb-13	Projected Mar-13	Projected Apr-13	Projected May-13	Projected Jun-13	Projected Jul-13	Projected Aug-13	Projected Sep-13		Projected Oct-13	Projected Nov-13	Projected Dec-13
1	<b>RATE BASE</b>	[TRADE SECRET DATA BEGINS...]													
2	Plant Balance - Luverne														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>	[TRADE SECRET DATA BEGINS...]													
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>	[TRADE SECRET DATA BEGINS...]													
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Luverne Wind Farm

2012

2013

**SUPPORTING INFORMATION / DATA**

Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

...TRADE SECRET DATA ENDS]

**PROOF**

[TRADE SECRET DATA BEGINS...]

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Year End 2013
1	[TRADE SECRET DATA BEGINS...]												
2	[TRADE SECRET DATA BEGINS...]												
3	[TRADE SECRET DATA BEGINS...]												
4	[TRADE SECRET DATA BEGINS...]												
5	[TRADE SECRET DATA BEGINS...]												
6	[TRADE SECRET DATA BEGINS...]												
7	[TRADE SECRET DATA BEGINS...]												
8	[TRADE SECRET DATA BEGINS...]												
9	[TRADE SECRET DATA BEGINS...]												
10	[TRADE SECRET DATA BEGINS...]												
11	[TRADE SECRET DATA BEGINS...]												
12	[TRADE SECRET DATA BEGINS...]												
13	[TRADE SECRET DATA BEGINS...]												
14	[TRADE SECRET DATA BEGINS...]												
15	[TRADE SECRET DATA BEGINS...]												
16	[TRADE SECRET DATA BEGINS...]												
17	[TRADE SECRET DATA BEGINS...]												
18	[TRADE SECRET DATA BEGINS...]												
19	[TRADE SECRET DATA BEGINS...]												
20	[TRADE SECRET DATA BEGINS...]												
21	[TRADE SECRET DATA BEGINS...]												
22													
23	[TRADE SECRET DATA BEGINS...]												
24	[TRADE SECRET DATA BEGINS...]												
25	[TRADE SECRET DATA BEGINS...]												
26													
27	[TRADE SECRET DATA BEGINS...]												
28	[TRADE SECRET DATA BEGINS...]												
29	[TRADE SECRET DATA BEGINS...]												
30	[TRADE SECRET DATA BEGINS...]												
31	[TRADE SECRET DATA BEGINS...]												
32	[TRADE SECRET DATA BEGINS...]												
33	[TRADE SECRET DATA BEGINS...]												
34	[TRADE SECRET DATA BEGINS...]												
35	[TRADE SECRET DATA BEGINS...]												
36	[TRADE SECRET DATA BEGINS...]												
37	[TRADE SECRET DATA BEGINS...]												
38	[TRADE SECRET DATA BEGINS...]												
39	[TRADE SECRET DATA BEGINS...]												
40													
41													

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
 North Dakota Renewable Resource Rider  
 Luverne Wind Farm

Line	2013							2014							2014 YE Balance
	Balance Dec-13	Projected Jan-14	Projected Feb-14	Projected Mar-14	Projected Apr-14	Projected May-14	Projected Jun-14	Projected Jul-14	Projected Aug-14	Projected Sep-14	Projected Oct-14	Projected Nov-14	Projected Dec-14		
1	<b>RATE BASE</b>														
	[TRADE SECRET DATA BEGINS...]														
2	Plant Balance - Luverne														
3	Less: Federal Grant														
4	Accumulated Depreciation														
5	Net Plant in Service														
6	Inventory														
7	Accum. Deferred Inc. Taxes - Fed & State														
8	Accum. Deferred Inc. Taxes - Basis Difference														
9	Accum. Deferred Inc. Taxes - Federal PTC														
10	Accum. Deferred Inc. Taxes - ND ITC														
11	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
12	Accum. Deferred Inc. Taxes - ND ITC														
13	Accum. Deferred Inc. Taxes - Fed. portion of ND ITC														
14	End of month rate base														
15															
16	Average rate base														
17															
18	Return on Rate Base														
19															
20	Available for return (equity portion of rate base)														
21															
22	<b>EXPENSES</b>														
23	O&M and Depreciation														
24	Operating Costs														
25	Ground Lease Payments														
26	Property Tax														
27	Book Depreciation														
28	Total O&M and Depreciation Expense														
29															
30	Income before Taxes														
31	Available for return (from above)														
32	Less book tax credits - Federal PTC														
33	Less book tax credits - ND ITC														
34	ND ITC - Federal impact														
35	Adjusted income before interest and taxes														
36	Taxable income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40	Tax Adjustment for Additional Tax Basis														
41	Federal PTC														
42	ND ITC														
43	ND ITC - Federal impact														
44	Total Income Tax Expense														
45															
46															
47	<b>REVENUE REQUIREMENTS</b>														
48	Expenses														
49	Return on rate base														
50															
51	Total revenue requirements														
52															
53	North Dakota share - E2 factor														

...TRADE SECRET DATA ENDS]

Otter Tail Power Company  
North Dakota Renewable Resource Rider  
Luverne Wind Farm

2013

2014

**SUPPORTING INFORMATION / DATA**

Line		[TRADE SECRET DATA BEGINS...]											
1	MN Capstructure with allowed ROE per order.												
2	Capital Structure												
3	Debt												
4	Preferred equity												
5	Common equity												
6	Total												
7													
8													
9	<b>Federal Production Tax Credit</b>												
10	Federal PTC Rate												
11	Output (MWH) / month												
12	Federal PTC Available based on production												
13	Federal PTC Used on tax return												
14	Deferred												
15	Accumulated Deferred												
16													
17	<b>Deferred Tax</b>												
18	Book depr. rate												
19	Book depreciation												
20	Tax depreciation-ND												
21	Tax depreciation-Federal												
22	Book vs. tax depreciation												
23	Federal & State deferred income taxes												
24													
25	Additional Tax Basis (permanent difference)												
26	Tax Impact-ND												
27	Tax Impact-Federal												
28	Total Tax Impact												

...TRADE SECRET DATA ENDS]

**PROOF**

[TRADE SECRET DATA BEGINS...]

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Year End 2014
1	[TRADE SECRET DATA BEGINS...]												
2	[TRADE SECRET DATA BEGINS...]												
3	[TRADE SECRET DATA BEGINS...]												
4	[TRADE SECRET DATA BEGINS...]												
5	[TRADE SECRET DATA BEGINS...]												
6	[TRADE SECRET DATA BEGINS...]												
7	[TRADE SECRET DATA BEGINS...]												
8	[TRADE SECRET DATA BEGINS...]												
9	[TRADE SECRET DATA BEGINS...]												
10	[TRADE SECRET DATA BEGINS...]												
11	[TRADE SECRET DATA BEGINS...]												
12	[TRADE SECRET DATA BEGINS...]												
13	[TRADE SECRET DATA BEGINS...]												
14	[TRADE SECRET DATA BEGINS...]												
15	[TRADE SECRET DATA BEGINS...]												
16	[TRADE SECRET DATA BEGINS...]												
17	[TRADE SECRET DATA BEGINS...]												
18	[TRADE SECRET DATA BEGINS...]												
19	[TRADE SECRET DATA BEGINS...]												
20	[TRADE SECRET DATA BEGINS...]												
21	[TRADE SECRET DATA BEGINS...]												
22													
23	[TRADE SECRET DATA BEGINS...]												
24	[TRADE SECRET DATA BEGINS...]												
25	[TRADE SECRET DATA BEGINS...]												
26													
27	[TRADE SECRET DATA BEGINS...]												
28	[TRADE SECRET DATA BEGINS...]												
29	[TRADE SECRET DATA BEGINS...]												
30	[TRADE SECRET DATA BEGINS...]												
31	[TRADE SECRET DATA BEGINS...]												
32	[TRADE SECRET DATA BEGINS...]												
33	[TRADE SECRET DATA BEGINS...]												
34	[TRADE SECRET DATA BEGINS...]												
35	[TRADE SECRET DATA BEGINS...]												
36	[TRADE SECRET DATA BEGINS...]												
37	[TRADE SECRET DATA BEGINS...]												
38	[TRADE SECRET DATA BEGINS...]												
39	[TRADE SECRET DATA BEGINS...]												
40													
41													

...TRADE SECRET DATA ENDS]









Otter Tail Power Company  
Renewable Rider Annual Filing  
North Dakota

Line	2012											Forecast Dec-12	2012 YE Balance	
	Actual Jan-12	Actual Feb-12	Actual Mar-12	Actual Apr-12	Actual May-12	Actual Jun-12	Actual Jul-12	Actual Aug-12	Actual Sep-12	Actual Oct-12	Actual Nov-12			
1	<b>TRACKER SUMMARY</b>													
2	<b>Requirements Compared to Billed:</b>													
3	Revenue Requirements													
4	Langdon	84,320.94	160,063.07	154,719.62	125,627.39	139,913.77	187,992.02	238,484.38	221,198.55	171,379.64	112,739.57	188,702.94	189,283.87	1,974,425.76
5	Ashtabula	231,188.22	320,135.04	239,325.81	254,369.04	280,282.97	336,359.40	410,153.14	399,954.61	188,753.83	247,690.47	336,872.42	280,281.62	3,525,366.56
6	Luverne	281,251.57	282,378.53	281,689.01	281,021.15	296,399.29	312,903.82	295,824.58	286,446.93	420,508.45	288,603.84	287,810.74	300,102.34	3,614,940.26
7	Total	596,760.72	762,576.64	675,734.44	661,017.57	716,596.02	837,255.25	944,462.10	907,600.09	780,641.92	649,033.89	813,386.10	769,667.83	9,114,732.57
8														
9		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	
10	Billed (forecast kWh x adj factor)	956,763.51	992,539.42	894,313.42	718,680.14	678,580.38	643,545.25	704,923.20	756,478.89	705,579.81	691,565.55	871,528.15	945,498.83	9,559,996.55
11	Renewable Energy Certificate Sales				24,583.50	109,544.23	73,689.75	(1,296.00)						206,521.48
12	Monthly Revenue Difference	(344,983.07)	(217,421.18)	(207,599.19)	(72,757.53)	(62,562.70)	202,226.48	175,818.30	163,649.30	87,469.76	(29,495.69)	(45,317.95)	(163,332.44)	
13	Cummulative Difference	1,745,929.76	1,528,508.58	1,320,909.38	1,248,151.85	1,185,589.16	1,387,815.63	1,563,633.93	1,727,283.23	1,814,752.99	1,785,257.30	1,739,939.35	1,576,606.91	
14	Deferred 2008 True-up	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Amortization of Deferred 2008 True-up	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17
16	Carrying Cost Adj. for rate calculation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Adjusted Cumulative Difference	1,563,249.43	1,352,854.41	1,152,281.38	1,086,550.02	1,031,013.49	1,240,266.13	1,423,110.60	1,593,786.06	1,688,281.99	1,665,812.47	1,627,520.69	1,471,214.41	
18														
19														
20	Carrying Charge Calculation	12,541.60	10,979.79	9,488.53	8,965.89	8,516.48	9,969.14	11,232.10	12,407.65	13,035.98	12,824.10	12,498.56	11,325.29	
21	Cumulative Carrying Charge	474,317.06	485,296.84	494,785.38	503,751.27	512,267.75	522,236.89	533,468.99	545,876.65	558,912.62	571,736.72	584,235.28	595,560.58	
22	Prime Rate	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%
23	Monthly Rate	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%
24														
25	Life-to-Date Revenue Requirement	1,758,471.36	1,539,488.36	1,330,397.92	1,257,117.74	1,194,105.64	1,397,784.78	1,574,866.03	1,739,690.88	1,827,788.97	1,798,081.40	1,752,437.92	1,587,932.21	(0.00)
26														
27	Forecasted Sales (mWh)												171,286	171,286
28														
29	<b>REGULATORY ASSET</b>													
30	Reg Asset Account 1822.1001 should be	1,758,471.36	1,539,488.36	1,330,397.92	1,257,117.74	1,194,105.64	1,397,784.78	1,574,866.03	1,739,690.88	1,827,788.97	1,798,081.40	1,752,437.92	1,587,932.21	
31														
32	Reg Asset Account 1821.1001 & 1822.1001 balance	2,109,724.18	1,491,595.06	1,491,595.06	1,345,767.67	1,214,475.01	1,145,578.46	1,342,486.98	1,683,813.96	1,860,740.77	1,860,740.77	1,800,137.24	1,752,437.92	
33														
34	Difference - To be booked to Reg Asset	(351,252.82)	47,893.30	(161,197.14)	(88,649.93)	(20,369.37)	252,206.32	232,379.05	55,876.92	(32,951.80)	(62,659.37)	(47,699.32)	(164,505.71)	

Rate Calculation - Effective April 2013	
Revenue Requirements April 2013 thru March 2014	8,330,474.91
Carrying Charge (April 2013 thru Mar 2014)	55,166.71
True-up from April 2012-Mar 2013	(560,060.73)
True-up from April 2011-Mar 2012	315,071.87
True-up from April 2009-Mar 2010 (includes carrying chrg)	(175,104.97)
True-up from Jan 2008 thru Mar 2009 (includes carrying chrg)	1,190,431.02
Deferral of Jan 2008 thru Mar 2009 costs	(337,256.00)
Amortization of Deferral	337,256.00
Total Requirements	9,155,978.81
Projected Sales in mWh April 2013 thru Mar 2014	1,813,745
New Rate	50.00505

Otter Tail Power Company  
Renewable Rider Annual Filing  
North Dakota

Line	2013												2013 YE Balance	
	Forecast Jan-13	Forecast Feb-13	Forecast Mar-13	Forecast Apr-13	Forecast May-13	Forecast Jun-13	Forecast Jul-13	Forecast Aug-13	Forecast Sep-13	Forecast Oct-13	Forecast Nov-13	Forecast Dec-13		
<b>TRACKER SUMMARY</b>														
<b>Requirements Compared to Billed:</b>														
3	Revenue Requirements													
4	Langdon	155,164.72	199,770.59	168,447.02	113,637.87	111,519.61	144,783.78	196,097.35	175,219.83	169,190.97	137,817.38	115,408.51	150,226.73	1,837,284.37
5	Ashtabula	267,338.63	322,426.50	275,647.72	217,817.20	214,863.87	256,378.71	310,074.08	292,660.19	283,157.54	247,120.88	218,276.26	263,249.39	3,169,010.98
6	Luverne	279,345.12	278,205.65	279,100.66	279,235.20	279,056.36	279,051.85	279,080.97	279,142.50	279,119.12	279,636.76	279,273.75	280,827.10	3,351,075.03
7	Total	701,848.48	800,402.74	723,195.39	610,690.27	605,439.84	680,214.34	785,252.40	747,022.52	731,467.62	664,575.03	612,958.52	694,303.22	8,357,370.38
8														
10	Billed (forecast kWh x adj factor)	1,060,021.35	1,052,413.87	952,021.25	777,193.54	649,245.38	614,569.07	633,035.88	652,269.39	652,527.00	642,908.82	739,640.48	863,598.04	9,289,444.08
11	Renewable Energy Certificate Sales													0.00
12	Monthly Revenue Difference	(346,847.58)	(243,177.35)	(221,738.91)	(161,009.15)	(39,467.99)	69,699.29	156,771.23	100,433.97	85,342.91	28,681.54	(119,460.59)	(162,931.58)	
13	Cumulative Difference	1,229,759.33	986,581.98	764,843.07	603,833.92	564,365.93	634,065.22	790,836.45	891,270.42	976,613.33	1,005,294.88	885,834.29	722,902.71	
14	Deferred 2008 True-up	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Amortization of Deferred 2008 True-up	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17	7,026.17
16	Carrying Cost Adj. for rate calculation	0.00	0.00	5,494.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Adjusted Cumulative Difference	1,131,393.00	895,241.81	686,023.19	532,040.21	499,598.38	576,323.84	740,121.24	847,581.38	939,950.46	975,658.17	863,223.74	707,318.33	
18														
19														
20	Carrying Charge Calculation	8,833.77	7,086.95	5,494.12	4,337.54	4,054.03	4,554.70	5,680.84	6,402.29	7,015.34	7,221.37	6,363.24	5,192.85	
21	Cumulative Carrying Charge	604,394.35	611,481.30	616,975.42	621,312.96	625,366.99	629,921.69	635,602.53	642,004.82	649,020.16	656,241.53	662,604.77	667,797.62	
22	Prime Rate	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%
23	Monthly Rate	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%
24														
25	Life-to-Date Revenue Requirement	1,238,593.10	993,668.92	770,337.19	608,171.46	568,419.95	638,619.92	796,517.29	897,672.71	983,628.67	1,012,516.25	892,197.53	728,095.56	(0.00)
26														
27	Forecasted Sales (mWh)	192,033	190,655	172,468	153,957	128,612	121,743	125,401	129,211	129,262	127,356	146,518	171,074	1,788,288
28														
<b>REGULATORY ASSET</b>														
30	Reg Asset Account 1822.1001 should be	1,238,593.10	993,668.92	770,337.19	608,171.46	568,419.95	638,619.92	796,517.29	897,672.71	983,628.67	1,012,516.25	892,197.53	728,095.56	
31														
32	Reg Asset Account 1821.1001 & 1822.1001 balance	1,587,932.21	1,238,593.10	993,668.92	770,337.19	608,171.46	568,419.95	638,619.92	796,517.29	897,672.71	983,628.67	1,012,516.25	892,197.53	
33														
34	Difference - To be booked to Reg Asset	(349,339.11)	(244,924.18)	(223,331.73)	(162,165.73)	(39,751.51)	70,199.97	157,897.37	101,155.43	85,955.96	28,887.57	(120,318.72)	(164,101.97)	

Rate Calculation - Effective April 2014	
Revenue Requirements April 2014 thru March 2015	7,666,985.58
Carrying Charge (April 2014 thru Mar 2015)	26,017.09
Total Requirements	7,693,002.67
Projected Sales in mWh April 2014 thru Mar 2015	1,894,855
New Rate	50.00406

35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48

Otter Tail Power Company  
Renewable Rider Annual Filing  
North Dakota

Line	2014												2014 YE Balance	
	Forecast Jan-14	Forecast Feb-14	Forecast Mar-14	Forecast Apr-14	Forecast May-14	Forecast Jun-14	Forecast Jul-14	Forecast Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	Forecast Dec-14		
1	<b>TRACKER SUMMARY</b>													
2	<b>Requirements Compared to Billed:</b>													
3	Revenue Requirements													
4	Langdon	149,159.86	188,700.71	162,442.16	107,430.79	105,319.09	138,647.26	189,955.49	169,307.37	163,201.79	131,832.31	109,491.12	144,364.80	1,759,852.74
5	Ashtabula	257,049.30	306,108.12	266,092.90	207,347.80	204,394.48	245,909.31	298,640.65	282,190.80	272,749.35	236,874.23	(77,050.14)	17,241.94	2,517,548.72
6	Luverne	289,666.03	289,666.03	289,666.03	289,666.03	289,666.03	289,886.91	289,886.91	289,886.91	289,886.91	289,886.91	289,886.91	289,886.91	3,477,538.53
7	Total	695,875.20	784,474.86	718,201.09	604,444.63	599,379.61	674,443.48	778,483.05	741,385.07	725,838.05	658,593.45	322,327.88	451,493.65	7,754,940.00
8														
9		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	2014 YE
10	Billed (forecast kWh x adj factor)	1,013,102.76	1,004,359.65	913,528.79	659,357.27	556,500.36	525,780.36	539,581.70	556,493.44	556,117.20	550,977.40	629,860.80	731,296.44	8,236,956.16
11	Renewable Energy Certificate Sales													0.00
12	Monthly Revenue Difference	(312,034.72)	(216,933.39)	(193,934.61)	(54,912.64)	42,484.79	148,573.84	239,879.33	187,592.75	173,769.51	112,912.95	(301,424.92)	(275,860.04)	
13	Cummulative Difference	410,867.99	193,934.61	0.00	(54,912.64)	(12,427.85)	136,146.00	376,025.32	563,618.07	737,387.58	850,300.53	548,875.61	273,015.57	
14	Deferred 2008 True-up	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Amortization of Deferred 2008 True-up	7,026.17	7,026.17	7,026.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Carrying Cost Adj. for rate calculation	0.00	0.00	(5,494.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Adjusted Cumulative Difference	402,309.78	192,402.56	(0.00)	(54,912.64)	(12,427.85)	136,146.00	376,025.32	563,618.07	737,387.58	850,300.53	548,875.61	273,015.57	
18														
19														
20	Carrying Charge Calculation	2,951.40	1,393.10	0.00	(394.46)	(89.27)	977.98	2,701.12	4,048.66	5,296.90	6,107.99	3,942.76	1,961.16	
21	Cumulative Carrying Charge	670,749.03	672,142.12	672,142.12	671,747.67	671,658.39	672,636.38	675,337.49	679,386.15	684,683.05	690,791.04	694,733.80	696,694.96	
22	Prime Rate	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%
23	Monthly Rate	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%	0.71833%
24														
25	Life-to-Date Revenue Requirement	413,819.39	195,327.70	0.00	(55,307.10)	(12,517.12)	137,123.98	378,726.44	567,666.73	742,684.48	856,408.52	552,818.36	274,976.73	(0.00)
26														
27	Forecasted Sales (mWh)	200,690	198,958	180,965	162,406	137,071	129,504	132,904	137,069	136,977	135,711	155,140	180,125	1,887,518
28														
29	<b>REGULATORY ASSET</b>													
30	Reg Asset Account 1822.1001 should be	413,819.39	195,327.70	0.00	(55,307.10)	(12,517.12)	137,123.98	378,726.44	567,666.73	742,684.48	856,408.52	552,818.36	274,976.73	
31														
32	Reg Asset Account 1821.1001 & 1822.1001 balance	728,095.56	413,819.39	195,327.70	0.00	(55,307.10)	(12,517.12)	137,123.98	378,726.44	567,666.73	742,684.48	856,408.52	552,818.36	
33														
34	Difference - To be booked to Reg Asset	(314,276.17)	(218,491.69)	(195,327.70)	(55,307.10)	42,789.98	149,641.10	241,602.46	188,940.29	175,017.75	113,724.04	(303,590.16)	(277,841.63)	

Rate Calculation - Effective April 2015	
Revenue Requirements April 2015 thru March 2016	7,102,515.08
Carrying Charge (April 2015 thru Mar 2016)	36,774.53
Total Requirements	7,139,289.61
Projected Sales in mWh April 2015 thru Mar 2016	1,982,454
New Rate	50.00360

Otter Tail Power Company  
Renewable Resource Rider - North Dakota  
**Rider Rate Design Alternatives**

North Dakota revenue requirements

**\$9,155,979**

<b>Alternative #1</b>			
	Billing kWh**	Rate per kWh	Total Revenue
All classes	1,813,745,338	<b>\$0.00505</b>	<b>\$9,155,979</b>

<b>Alternative #2</b>							
Class factors	Weighting	LGS		All others		Total	
ND E2*	71.44%	33.0337%	\$2,160,745	66.9663%	\$4,380,287	\$6,541,031	
ND D1*	28.56%	31.5805%	\$825,814	68.4195%	\$1,789,134	\$2,614,948	
North Dakota			\$2,986,558		\$6,169,420	<b>\$9,155,979</b>	
		LGS		All others			
		Rate	billing units**	Revenue	Rate	billing units**	Revenue
kWh billing		<b>\$0.00369</b>	578,269,633	\$2,133,597	<b>\$0.00499</b>	1,235,475,706	\$6,169,420
kW billing		<b>\$0.774</b>	1,102,419	\$852,961	n/a	n/a	n/a
Class revenue				\$2,986,558			\$6,169,420
					Total North Dakota revenue		<b>\$9,155,979</b>

\* Class factors are consistent with projected recovery period.

\*\* April 2013 - March 2014 proposed rider recovery period.

				LGS customers after April 1, 2010					Total Revenue
	Rate/kWh	kWh	Revenue	Rate/kWh	kWh	Rate/kW	kW	Revenue	
Jan-2009	\$0.00193	Actual	\$394,208						\$394,208
Feb-2009	\$0.00510	Actual	920,965						920,965
Mar-2009	\$0.00510	Actual	866,474						866,474
Apr-2009	\$0.00510	Actual	774,049						774,049
May-2009	\$0.00510	Actual	606,416						606,416
Jun-2009	\$0.00510	Actual	566,287						566,287
Jul-2009	\$0.00510	Actual	569,467						569,467
Aug-2009	\$0.00510	Actual	578,077						578,077
Sep-2009	\$0.00510	Actual	589,636						589,636
Oct-2009	\$0.00510	Actual	636,380						636,380
Nov-2009	\$0.00510	Actual	690,479						690,479
Dec-2009	\$0.00369	Actual	602,291						602,291
			<u>\$7,794,729</u>						<u>\$7,794,729</u>
Jan-2010	\$0.00369	Actual	\$769,785						\$769,785
Feb-2010	\$0.00369	Actual	678,100						678,100
Mar-2010	\$0.00369	Actual	612,637						612,637
Apr-2010	\$0.00369	Actual	542,911						542,911
May-2010	\$0.00369	Actual	439,016						439,016
Jun-2010	\$0.00369	Actual	417,911						417,911
Jul-2010	\$0.00369	Actual	447,431						447,431
Aug-2010	\$0.00369	Actual	487,322						487,322
Sep-2010	\$0.00551	Actual	455,045	\$0.00473		\$ 0.212		224,617	679,662
Oct-2010	\$0.00551	Actual	414,985	\$0.00473		\$ 0.212		213,045	628,031
Nov-2010	\$0.00551	Actual	530,030	\$0.00473		\$ 0.212		223,542	753,572
Dec-2010	\$0.00551	Actual	734,658	\$0.00473		\$ 0.212		232,340	966,997
			<u>\$6,529,831</u>					\$893,544	<u>\$7,423,375</u>
Jan-2011	\$0.00551	Actual	\$846,163	\$0.00473		\$ 0.212		234,099	\$1,080,262
Feb-2011	\$0.00551	Actual	806,358	\$0.00473		\$ 0.212		239,442	1,045,800
Mar-2011	\$0.00551	Actual	747,456	\$0.00473		\$ 0.212		222,691	970,147
Apr-2011	\$0.00551	Actual	\$625,290	\$0.00473		\$ 0.212		\$243,993	869,283
May-2011	\$0.00551	Actual	\$487,143	\$0.00473		\$ 0.212		\$220,061	707,203
Jun-2011	\$0.00551	Actual	\$432,594	\$0.00473		\$ 0.212		\$238,188	670,781
Jul-2011	\$0.00551	Actual	\$422,451	\$0.00473		\$ 0.212		\$238,794	\$661,245
Aug-2011	\$0.00551	Actual	\$461,630	\$0.00473		\$ 0.212		\$237,676	\$699,307
Sep-2011	\$0.00551	Actual	\$448,743	\$0.00473		\$ 0.212		\$241,973	\$690,717
Oct-2011	\$0.00551	Actual	\$405,485	\$0.00473		\$ 0.212		\$231,077	\$636,562
Nov-2011	\$0.00551	Actual	\$527,776	\$0.00473		\$ 0.212		\$234,776	\$762,552
Dec-2011	\$0.00551	Actual	\$676,465	\$0.00473		\$ 0.212		\$234,929	\$911,394
Jan-2012	\$0.00551	Actual	\$717,380	\$0.00473		\$ 0.212		\$239,383	\$956,764
Feb-2012	\$0.00551	Actual	\$744,989	\$0.00473		\$ 0.212		\$247,551	\$992,539
Mar-2012	\$0.00551	Actual	\$665,107	\$0.00473		\$ 0.212		\$229,206	\$894,313
Apr-2012	\$0.00556	Actual	\$477,712	\$0.00410		\$ 0.705		\$240,968	\$718,680
May-2012	\$0.00556	Actual	\$440,448	\$0.00410		\$ 0.705		\$238,132	\$678,580
Jun-2012	\$0.00556	Actual	\$398,477	\$0.00410		\$ 0.705		\$245,068	\$643,545
Jul-2012	\$0.00556	Actual	\$447,277	\$0.00410		\$ 0.705		\$257,646	\$704,923
Aug-2012	\$0.00556	Actual	\$491,604	\$0.00410		\$ 0.705		\$264,875	\$756,479
Sep-2012	\$0.00556	Actual	\$447,142	\$0.00410		\$ 0.705		\$258,438	\$705,580
Oct-2012	\$0.00556	Actual	\$444,590	\$0.00410		\$ 0.705		\$246,975	\$691,566
Nov-2012	\$0.00556	Actual	\$610,548	\$0.00410		\$ 0.705		\$260,980	\$871,528
Dec-2012	\$0.00556	125,817,990	\$699,548	\$0.00410	45,468,030	\$ 0.705	93,835	\$252,573	\$952,121
** April 2013 - March 2014 proposed rider recovery period.									
Jan-2013	\$0.00556	144,517,807	\$803,519	\$0.00410	50,656,783	\$ 0.705	95,374	\$274,931	\$1,078,450
Feb-2013	\$0.00556	146,013,091	\$811,833	\$0.00410	51,427,144	\$ 0.705	96,825	\$279,113	\$1,090,946
Mar-2013	\$0.00556	132,958,450	\$739,249	\$0.00410	50,790,289	\$ 0.705	95,621	\$275,653	\$1,014,902
Apr-2013	\$0.00499	107,242,294	\$535,139	\$0.00369	46,715,157	\$ 0.774	88,623	\$240,973	\$776,112
May-2013	\$0.00499	84,862,577	\$423,464	\$0.00369	43,749,099	\$ 0.774	87,782	\$229,377	\$652,842
Jun-2013	\$0.00499	75,823,303	\$378,358	\$0.00369	45,919,202	\$ 0.774	91,295	\$240,104	\$618,462
Jul-2013	\$0.00499	77,851,122	\$388,477	\$0.00369	47,549,548	\$ 0.774	95,202	\$249,144	\$637,621
Aug-2013	\$0.00499	81,348,967	\$405,931	\$0.00369	47,861,748	\$ 0.774	96,228	\$251,090	\$657,022
Sep-2013	\$0.00499	81,936,712	\$408,864	\$0.00369	47,325,033	\$ 0.774	97,049	\$249,745	\$658,609
Oct-2013	\$0.00499	80,943,711	\$403,909	\$0.00369	46,412,731	\$ 0.774	92,357	\$242,747	\$646,656
Nov-2013	\$0.00499	100,924,008	\$503,611	\$0.00369	45,594,404	\$ 0.774	92,652	\$239,956	\$743,567
Dec-2013	\$0.00499	125,194,294	\$624,720	\$0.00369	45,879,379	\$ 0.774	88,413	\$237,727	\$862,446
Jan-2014	\$0.00499	146,292,207	\$729,998	\$0.00369	54,397,469	\$ 0.774	91,651	\$271,665	\$1,001,663
Feb-2014	\$0.00499	144,437,682	\$720,744	\$0.00369	54,520,033	\$ 0.774	91,294	\$271,840	\$992,585
Mar-2014	\$0.00499	128,618,829	\$641,808	\$0.00369	52,345,830	\$ 0.774	89,873	\$262,718	\$904,526
<b>Projected revenue April 2013 - March 2014</b>			<b>\$6,165,024</b>					<b>\$2,987,087</b>	<b>\$9,152,111</b>
<b>Cost recovery target amount</b>									<b>9,155,979</b>
<b>Difference</b>									<b>(\$3,868)</b>
Billing determinants for recovery period									
		1,235,475,706 kWh			578,269,633 kWh		1,102,419 kW		

**ATTACHMENT 6**

**RENEWABLE RESOURCE COST RECOVERY RIDER  
(Section 13.04)  
Redline and Clean Versions**



Fergus Falls, Minnesota

**RENEWABLE RESOURCE COST RECOVERY RIDER**

DESCRIPTION	RATE CODE
Large General Service	50-520
All Other Service	50-521

**RULES AND REGULATIONS:** Terms and conditions of this rider and the General Rules and Regulations govern use of this schedule.

**APPLICATION OF RIDER:** This rider is applicable to electric service under all of the Company’s Retail Rate Schedules.

**COST RECOVERY FACTOR:** There shall be included on each North Dakota customer’s monthly bill a Renewable Resource Cost Recovery charge (“Renewable Resource Cost”), which shall be calculated before any applicable municipal payment adjustments and sales taxes as provided in the General Rules and Regulations for the Company’s electric service. The following charges are applicable in addition to all charges for service being taken under the Company’s standard rate schedules and will be included in the Energy and Renewable Adjustment line item on the customer’s bill.

**RATE:**

<b>RENEWABLE RESOURCE COST RECOVERY</b>		
Energy Charge per kWh:	kWh	kW
<b>Large General Service (a)</b>	<del>0.36941</del> <del>0</del> ¢/kWh	\$0. <del>774705</del>
<b>All Other Service</b>	<del>0.49955</del> <del>6</del> ¢/kWh	N/A
(a) Rate schedules 10.03 Large General Service, 10.05 Large General Service – Time of Day, 14.02 Real Time Pricing Rider and 14.03 Large General Service Rider.		

**R  
R**

**DETERMINATION OF DEMAND CHARGE (LARGE GENERAL SERVICE CLASS ONLY):** The demand charge shall be billed consistent with the billing demand as defined in the applicable rate schedule under which the Customer is taking service.



Fergus Falls, Minnesota

**RENEWABLE RESOURCE COST RECOVERY RIDER**

DESCRIPTION	RATE CODE
Large General Service	50-520
All Other Service	50-521

**RULES AND REGULATIONS:** Terms and conditions of this rider and the General Rules and Regulations govern use of this schedule.

**APPLICATION OF RIDER:** This rider is applicable to electric service under all of the Company’s Retail Rate Schedules.

**COST RECOVERY FACTOR:** There shall be included on each North Dakota customer’s monthly bill a Renewable Resource Cost Recovery charge (“Renewable Resource Cost”), which shall be calculated before any applicable municipal payment adjustments and sales taxes as provided in the General Rules and Regulations for the Company’s electric service. The following charges are applicable in addition to all charges for service being taken under the Company’s standard rate schedules and will be included in the Energy and Renewable Adjustment line item on the customer’s bill.

**RATE:**

RENEWABLE RESOURCE COST RECOVERY		
<b>Energy Charge per kWh:</b>	kWh	kW
<b>Large General Service (a)</b>	0.369 ¢/kWh	\$0.774
<b>All Other Service</b>	0.499 ¢/kWh	N/A
(a) Rate schedules 10.03 Large General Service, 10.05 Large General Service – Time of Day, 14.02 Real Time Pricing Rider and 14.03 Large General Service Rider.		

**R  
R**

**DETERMINATION OF DEMAND CHARGE (LARGE GENERAL SERVICE CLASS ONLY):** The demand charge shall be billed consistent with the billing demand as defined in the applicable rate schedule under which the Customer is taking service.

NORTH DAKOTA PUBLIC  
 SERVICE COMMISSION  
 Case No. PU-\_\_\_\_\_  
 Approved by order dated

EFFECTIVE with bills rendered on  
 and after April 1, 2013, in North Dakota

APPROVED: Thomas R. Brause  
 Vice President, Administration

**Customer Notice Included on Bills**

On December 28, 2012 Otter Tail Power Company filed a request with the ND PSC to change its Renewable Resource Cost Recovery Rider Adjustment Factor which is part of the Energy and Renewable Adj. line on your bill. The requested change is for bills on and after April 1, 2013, subject to review and approval by the PSC. The change applied for is proposed only and, if the rates are suspended by the commission, the new rates will not be effective until commission action has been taken. The following are the proposed changes: Large General Service class changes from 70.5 cents per kW and 0.410 cents per kWh to 77.4 cents per kW and 0.369 cents per kWh (average monthly impact of -\$112.28), All Others from 0.556 cents per kWh to 0.499 cents per kWh (average monthly impact of -\$0.42).