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November 2, 2023

Mr. Steve Kahl  
Director of Administration/Executive Secretary  
North Dakota Public Service Commission  
600 East Boulevard, Dept. 408  
Bismarck, ND 58505-0480

**RE: In the Matter of Otter Tail Power Company's Application for  
Approval of the Annual Rate Update to Rate Schedule, Section 13.05,  
Transmission Cost Recovery Rider  
Supplemental Filing PU-23-306**

Dear Mr. Kahl:

Enclosed for filing in the above-referenced matter are updated attachments to Otter Tail Power Company's (Otter Tail) September 15, 2023, Initial Filing in this case (Initial Filing). Otter Tail includes Revised Attachments 1 to 52 with this Supplemental Filing.

This Supplemental Filing to Otter Tail's Transmission Cost Recovery Rider (TCRR) is being made in conjunction with the submission of its general rate case, also filed on Thursday, November 2, 2023, Case No. PU-23-\_\_\_ (Current Rate Case) to address proposed changes in recovery of projects between this rider and proposed recovery in the Current Rate Case. Updates to the TCRR also include the proposed capital structure requested in the Current Rate Case with the currently approved return on equity, as well as updates to the allocation factors used in Otter Tail's Current Rate Case. The proposed effective date for these changes is January 1, 2024.

In its Initial Filing for this proceeding, Otter Tail included the capital structure and the allocation factors from its last general rate case, Case No. PU-17-398. Updating the capital structure and the allocation factors in the TCRR to reflect the Current Rate Case information is consistent with rider updates made during prior rate cases. These updates do not materially change the revenue requirement in the TCRR. Otter Tail has also updated the class allocation factors used in rate design in Revised Attachment 3 to reflect those factors proposed in its Current Rate Case. Along with the updated capital structure and allocation factors, 40 projects have been removed from the TCRR as recovery of those projects is proposed to be included in base rates in the Current Rate Case. These changes are proposed to be effective January 1, 2024, with the implementation of Interim Rates, as discussed below.

Otter Tail also includes the following revisions: a correction to Midcontinent Independent System Operation (MISO) Schedule 26A revenues; an update to the overhead credit for non-retail share percentages; corrections to property tax; and a modification of scope for the Gackle Rural Loop Project.

Incorporating these updates reduces the revenue requirement requested in this proceeding by \$4,211,257 compared to the Initial Filing.

### **Correction to MISO Schedule 26A Revenues**

In its Initial Filing, Otter Tail inadvertently excluded allocating portions of the MISO Schedule 26A revenues to the Jamestown-Ellendale project and the Big Stone South-Alexandria project. This correction results in a decrease to the revenue requirement of approximately \$7,754.

### **Update to the Overhead Credit for Non-Retail Share**

On October 11, 2023, Otter Tail met with North Dakota Public Service Commission staff (Staff) regarding the calculation of the overhead credit percentage for non-retail share. Since 2012, Otter Tail has been applying the Annual Allocation Factor for Other Operating and Maintenance (O&M) costs from MISO Attachment MM as the overhead credit for non-retail share to Schedule 26 and Schedule 26A revenues, as was agreed upon by Staff at that time. Upon further review of the calculation by current Staff, Otter Tail agrees the overhead credit for non-retail share should reflect the percentage of Schedule 26 and Schedule 26A revenues associated with the Annual Allocation Factor for Other O&M. This change results in an increase of the overhead credit from 0.91 percent to 7.94 percent for Schedule 26 revenues and from 0.91 percent to 7.31 percent for Schedule 26A revenues effective January 1, 2024. This update results in a decrease of \$716,444 to the revenue requirement.

### **Corrections to Property Tax Formulas**

While preparing this Supplemental Filing, Otter Tail discovered minor errors in the calculation of property tax for several projects in its Initial Filing. For example, some formulas included net plant in service rather than plant balance, while some should have included CWIP but did not, and some were calculated using the incorrect tax rate based on the state in which the projects are located.

### **Modification of Scope to the Gackle Rural Loop**

The Gackle Rural loop contains around 90 miles of 41.6 kV line owned between Otter Tail and Central Power Electric Cooperative (CPEC). Otter Tail's ownership equates to approximately 61 miles throughout 11-line sections making this an area on the Otter Tail system with some of the highest exposure and poorest reliability. In the 2022 Application, Otter Tail put forth an initial scope of work (SOW) to address some of the highest near-term concerns regarding this loop of 41.6 kV transmission. The SOW is in process, with some portions having already been completed, and is generally related to mitigating poles in water, with long spans over the bodies of water, as well as some Extenda-Life work. Projects

like these can be completed relatively quickly in comparison to rebuilding lines. These initial mitigations and improvements cover only a fraction of the entire Gackle Rural loop.

Over the past year, Otter Tail completed a more detailed analysis along the remaining lines in this line section that were not a part of the initial SOW to determine the next phases of work required to improve reliability. Through that analysis, Otter Tail identified approximately 5 miles of distribution under-build that should be built underground in preparation for future 41.6 kV rebuilds, 16 miles of additional Extenda-Life type work, and nearly 30 miles of complete rebuild, contributing to the highest amount of dollar spend.

Otter Tail submitted the initial portion of the Gackle Rural Loop project at \$1.3 million in its 2022 annual Transmission Cost Recovery Rider, which was approved in the Order dated December 14, 2022.<sup>1</sup> This additional scope covers the mitigations required across the entire Gackle Rural loop. The expansion of the SOW will increase the cost of the Gackle Rural Loop by \$7.2 million (OTP Total) / \$2.8 million (OTP ND), for a total project cost of \$8.5 million (OTP Total) / \$3.3 million (OTP ND) and is necessary to improve reliability in this area.

**Projects Moved into Base Rates in Current Rate Case**

The Initial Filing also included 40 projects that Otter Tail is now proposing that recovery be moved from the TCRR into base rates as of January 2024 with the implementation of Interim Rates. As noted above, the Gackle Rural Loop project is getting partially rolled into base rates because a portion of it is completed and in service and no longer needs to remain in the TCRR. The changes in rates are proposed to be effective January 1, 2024.

Table 1 below compares the revenue requirement summaries in the Initial Filing to the Supplemental Filing.

**Table1  
 Revenue Requirement Summary Comparison**

	<b>Initial</b>	<b>Supplemental</b>
	<b>Jan 2024 - Dec 2024</b>	<b>Jan 2024 - Dec 2024</b>
Revenue requirements	\$9,113,381	\$4,867,185
Carrying Charge	(37,327)	(18,858)
2023 True-Up	(382,856)	(366,386)
<b>Total requirements</b>	<b>\$8,693,198</b>	<b>\$4,481,941</b>
Jan 2024-Dec 2024 projected sales in MWh	1,696,127	2,604,207
Average Rate	\$0.00513	\$0.00172

Table 2 shown on the next page shows a more detailed revenue requirement breakdown comparing the Initial Filing to the Supplemental Filing.

<sup>1</sup> Otter Tail Power Company Transmission Facility Cost Recovery (2023) Rates Case No. PU-22-335

**Table 2  
Revenue Requirement Comparison by Project**

<b>2024 Revenue Requirement</b>	<b>Initial</b>	<b>Supplemental</b>	<b>Change</b>
<b>Revenue Requirements</b>			
MVP: Ellendale to Big Stone South	\$ 121,367	\$ -	\$ (121,367)
Max- Ryder 41.6 kV Line Upgrades	86,406		(86,406)
Bagley 115kV Switch Station	108,458		(108,458)
Lake Norden Area Transmission Improvements	1,110,620		(1,110,620)
Donaldson 115 kV Cap Bank	26,384		(26,384)
Blair 230 kV Substation	39,367		(39,367)
Veblen 41.6 kV Cap Bank	39,134		(39,134)
Northwest MN UVLS	28,535		(28,535)
Jamestown Substation	45,786		(45,786)
New Effington 230/41.6 kV Line	194,620		(194,620)
CPEC Purchase	70,110		(70,110)
Erie 230/115kV Substation	330,856		(330,856)
Norcross 115kV Line-115/41.6kV substation	187,310		(187,310)
Winger 230/115kV Transformer	230,318		(230,318)
Jamestown 41.6 kV Source	137,870		(137,870)
Hoot Lake Capacitor	32,154		(32,154)
Finley/McVille 41.6 kV Rebuild	45,520		(45,520)
Turtle Lake/Mercer 41.6 kV Rebuild	57,360		(57,360)
Doyon/Bartlett 41.6 kV Rebuild	33,710		(33,710)
Hoot Lake 115/43/13.8 kV Transformer	49,300		(49,300)
Transmission Line Replacement Program	552,653	285,592	(267,061)
Transmission Extenda-Life Program	324,871	97,987	(226,884)
Cooperstown 41.6 kV Relocate	20,144	19,717	(427)
Oslo 115 kV 5 Breaker Ring Bus	270,980	272,545	1,565
Casselton 115 kV Capacitor Bank	67,460	65,614	(1,847)
Milbank Area Reliability Project	421,811	415,829	(5,982)
Big Stone South to Alexandria 345kV (BSSa)	2,732	2,684	(47)
Alexandria to Big Oaks 345kV double circuit (BSSa)	4,056	3,926	(130)
Jamestown to Ellendale 345kV (JETx)	4,770	4,750	(21)
Maple River Substation Addition (JETx)	2,687	2,730	43
Jamestown 345 Substation Addition (JETx)	31	30	(1)
Twin Brooks Reactor Addition (JETx)	636	639	3
<b>Total Project Revenue Requirement</b>	<b>\$ 4,648,013</b>	<b>\$ 1,172,043</b>	<b>\$ (3,475,970)</b>
<b>MISO &amp; SPP Expenses</b>			
MISO Schedule 26 Expense	\$ 4,741,434	\$ 4,693,096	\$ (48,339)
MISO Schedule 26A Expense	3,858,088	3,818,755	(39,333)
SPP Schedule 9 Expense	801,518	793,347	(8,171)
SPP Schedule 11 Expense	115,227	114,053	(1,175)
<b>Total MISO &amp; SPP Expenses</b>	<b>\$ 9,516,268</b>	<b>\$ 9,419,251</b>	<b>\$ (97,018)</b>
<b>MISO Revenues</b>			
MISO Schedule 9 Revenue	\$ (351,523)	\$ (347,939)	\$ 3,584
MISO Schedule 26 Revenue	(3,903,234)	(3,968,122)	(64,889)
MISO Schedule 37 Revenue	(0)	(0)	0
MISO Schedule 38 Revenue	(0)	(0)	0
MISO Schedule 26A Revenue	(785,252)	(1,397,155)	(611,903)
MISO MVP ARR Revenue	(10,891)	(10,891)	
<b>Total MISO Revenues</b>	<b>\$ (5,050,900)</b>	<b>\$ (5,724,108)</b>	<b>\$ (673,208)</b>
<b>Net Revenue Requirement</b>	<b>\$ 9,113,381</b>	<b>\$ 4,867,185</b>	<b>\$ (4,246,196)</b>
Carrying Charge	\$ (37,327)	\$ (18,858)	\$ 18,469
2023 True-Up	(382,856)	(366,386)	16,470
<b>Total Revenue Requirement</b>	<b>\$ 8,693,198</b>	<b>\$ 4,481,941</b>	<b>\$ (4,211,257)</b>

Table 3 below shows a comparison of the revenue requirements from the Initial Filing to the Supplemental Filing for projects included in the Line Replacement Program.

**Table 3**  
**2024 Revenue Requirement Breakdown for Rebuild Projects**

<b>Attachment</b>	<b>Project</b>	<b>Initial</b>	<b>Supplemental</b>	<b>Change</b>
Att 35	Pickert-McVile Rebuild	\$ 100,249	\$ 97,484	\$ (2,766)
Att 35	Wabek-Parshall Rebuild	6,323	6,150	(173)
Att 35	Granville-Granville Station Rebuild	66,844		(66,844)
Att 35	Alice-Enderlin Rebuild	15,169		(15,169)
Att 35	Michigan-Mapes Rebuild	47,603	46,274	(1,329)
Att 35	Fertile-Twin Valley Rebuild	15,137	15,351	214
Att 35	Summit - WAPA Summit Tie Rebuild	29,234		(29,234)
Att 35	Grenville - Veblen Rebuild	119,368	61,227	(58,140)
Att 35	Denhoff-McClusky Rebuild	46,126		(46,126)
Att 35	Buffalo Lisbon Rebuild	45,709		(45,709)
Att 41	Wahpeton-Fairmount 115kV Rebuild	11,323	11,073	(251)
Att 41	Marvin-Corona Area 41.6kV Rebuild/EL	35,978	34,879	(1,099)
Att 41	Buffalo Rebuild	13,590	13,155	(436)
		\$ 552,653	\$ 285,592	\$ (267,061)

Table 4 below shows a comparison of the revenue requirements from the Initial Filing to the Supplemental Filing for projects included in the Extenda-Life Program.

**Table 4**  
**2024 Revenue Requirement Breakdown for Extenda-Life Projects**

<b>Attachment</b>	<b>Project</b>	<b>Initial</b>	<b>Supplemental</b>	<b>Change</b>
Att 36	Waubay -Enemy Swim Extenda-Life	\$ 9,292	\$ -	\$ (9,292)
Att 36	Oslo-Gilby Extenda-Life	30,258		(30,258)
Att 36	Bemidji-Cass Lake Extenda-Life	15,333	14,925	(408)
Att 36	Bottineau-Dunseith Extenda-Life	5,998		(5,998)
Att 36	Ulrich-Ogema Extenda Life	25,511		(25,511)
Att 36	Plummer-Gentilly Extenda-Life	15,324		(15,324)
Att 36	Winger-Ogema Extenda-Life	19,160		(19,160)
Att 36	Verdi-Lake Benton Extenda-Life	18,784		(18,784)
Att 40	Langdon Extenda-Life	17,188		(17,188)
Att 40	Plummer Extenda-Life	20,958		(20,958)
Att 40	Donaldson Extenda-Life	19,340		(19,340)
Att 40	Crookston Extenda-Life	30,389		(30,389)
Att 40	Washburn Extenda-Life	13,203		(13,203)
Att 40	Gackle Rural Loop	63,713	63,287	(426)
Att 42	DL-New Rockford Extenda-Life	5,873	5,692	(182)
Att 42	Kensal-Bordulac 41.6kV Extenda-Life	7,654	7,409	(245)
Att 42	Donaldson CB-215 Re-Conductor	2,976	2,881	(95)
Att 42	Canby - 495 Line Extenda-Life	3,916	3,795	(121)
		\$ 324,871	\$ 97,987	\$ (226,884)

Mr. Kahl  
November 2, 2023  
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On September 15, 2023, the Commission received Otter Tail's annual update for proposed 2024 TCRR rates. Table 5 below shows the current approved 2023 TCRR rates by class (Column B), the proposed 2024 rates from Otter Tail's Initial Filing (Column C), and the updated proposed 2024 rates included in this Supplemental Filing (Column D):

**Table 5**  
**Rate Comparisons**

A		B	C	D
Line No. Class		January 1, 2023- December 31, 2023 Approved Rates (PU-22-335) ¢ / kWh	January 1, 2024- December 31, 2024 Proposed Rates (PU-23-306) ¢ / kWh	January 1, 2024- December 31, 2024 Supplemental Rates (PU-23-306) ¢ / kWh
1	Large General Service Class	\$1.841 /kW	\$2.124 /kW	\$1.095 /kW
2	Controlled Service	0.086¢	0.099¢	0.051¢
3	Lighting	0.496¢	0.641¢	0.331¢
4	All Other Service	0.575¢	0.651¢	0.336¢

An updated customer notice and rate schedule will also be issued reflecting the new supplemental rates. An electronic copy of this filing is also being sent to the North Dakota Public Service Commission at [ndpsc@nd.gov](mailto:ndpsc@nd.gov). An original and copies have been sent to you via USPS.

If you have any questions regarding this filing, please contact me at 218-739-8406 or [jsillerud@otpc.com](mailto:jsillerud@otpc.com).

Sincerely,

*/s/ JORDAN M. SILLERUD*  
*Jordan M. Sillerud*  
*Rates Analyst*  
*Regulatory Economics*

vjm  
Enclosures  
By electronic filing and U.S. mail

## Attachments

Revised Attachment 1 Revenue

Revised Attachment 2 Revenue Requirements Summary

Revised Attachment 3 Rate Design

Revised Attachment 4 Tracker Summary

Revised Attachment 5 Attachment O Revenue Credit for Non-MISO Projects

Revised Attachment 6 SPP Expenses

Revised Attachment 7 MISO Schedule 9 Revenue

Revised Attachment 8 MISO Schedule 26 and 26A Expense

Revised Attachment 9 MISO Schedule 26 Revenue

Revised Attachment 10 MISO Schedule 26A Revenue

Revised Attachment 11 MISO Multi-Value Project Auction Revenue Rights Credit

Revised Attachment 12 Revenue Credits for MISO Tariff Schedules 37 and 38

Revised Attachment 13 ADIT Pro-Rate Projection

Revised Attachment 14 ADIT Pro-Rate Preservation

Revised Attachment 15 BSAT-Ellendale MVP Revenue Requirements

Revised Attachment 16 Max to Ryder 41.6 kV Line Upgrade Revenue Requirements

Revised Attachment 17 Bagley 115 kV Switch Station Revenue Requirements

Revised Attachment 18 Lake Norden Area Transmission Improvements Revenue Requirements

Revised Attachment 19 Donaldson 115 kV Cap Bank Revenue Requirements

Revised Attachment 20 Northwest MN UVLS Revenue Requirements

Revised Attachment 21 Blair 230 kV Substation Revenue Requirements

Revised Attachment 22 Veblen 41.6 kV Cap Bank Revenue Requirements

Revised Attachment 23 New Effington 230/41.6 kV Line Revenue Requirements

Revised Attachment 24 Jamestown Substation (NERC) Revenue Requirements

Revised Attachment 25 CPEC Facility Purchase Revenue Requirements

Revised Attachment 26 Erie 230/115kV Substation Revenue Requirements

Revised Attachment 27 Grant County-Norcross 115kV Line and Norcross 115/41.6kV substation  
Revenue Requirements

Revised Attachment 28 Winger 230/115kV Transformer Revenue Requirements

Revised Attachment 29 Jamestown 115/41.6 kV Transformer Addition Revenue Requirements

Revised Attachment 30 Hoot Lake Capacitor Revenue Requirements

Revised Attachment 31 Finley/McVile 41.6 kV Rebuild Revenue Requirements

Revised Attachment 32 Turtle Lake/Mercer 41.6 kV Rebuild Revenue Requirements

Revised Attachment 33 Doyon/Bartlett 41.6 kV Rebuild Revenue Requirements

Revised Attachment 34 Hoot Lake 115/43/13.8 kV Transformer Revenue Requirements

Revised Attachment 35(A) 2021 Transmission Line Rebuild Program Revenue Requirements

Revised Attachment 35(B) 2021 Transmission Line Rebuild Program Revenue Requirements

Revised Attachment 36(A) 2021 Transmission Extenda-Life Program Revenue Requirement

Revised Attachment 36(B) 2021 Transmission Extenda-Life Program Revenue Requirement

Revised Attachment 37 Oslo 155 kV 5 Breaker Ring Bus Revenue Requirement

Revised Attachment 38 Casselton 115 kV Capacitor Bank Revenue Requirement

Revised Attachment 39 Cooperstown 41.6 kV Rebuild Program Revenue Requirement  
Revised Attachment 40 (A) 2022 Transmission Extenda-Life Program Revenue Requirements  
Revised Attachment 40 (B) 2022 Transmission Extenda-Life Program Revenue Requirements  
Revised Attachment 41 2023 Transmission Line Rebuild Program Revenue Requirements  
Revised Attachment 42 2023 Transmission Extenda-Life Program Revenue Requirements  
Revised Attachment 43 Milbank Area Reliability Project  
Revised Attachment 44 Big Stone South to Alexandria 345kV (BSSa)  
Revised Attachment 45 Alexandria to Big Oaks 345kV double circuit (BSSa)  
Revised Attachment 46 Jamestown to Ellendale 345kV (JETx)  
Revised Attachment 47 Maple River Substation Addition (JETx)  
Revised Attachment 48 Jamestown 345 Substation Addition (JETx)  
Revised Attachment 49 Twin Brooks Reactor Addition (JETx)  
Revised Attachment 50 Electric Rate Schedule Section 13.05 Legislative and Non-Legislative  
Revised Attachment 52 Customer Notice – ND TCR Implementation Bill Insert

**Projected Revenue for 2024**

Line No.	Class		Units	Rate per Unit	Amount
1	Large General Service	(a)	1,136,404 kW	\$1.095	\$1,244,456
2					
3	Controlled Service	(b)	243,885,377 kWh	0.051¢	\$124,198
4					
5	Lighting	(c)	13,014,550 kWh	0.331¢	\$43,034
6					
7	All other service		914,528,403 kWh	0.336¢	\$3,070,253
8					
9	Total revenue				<u>\$4,481,941</u>

- (a) Rate Schedules 10.04 Large General Service and 10.05 Large General Service - Time of Day, 10.06 Super Large General Service, 14.02 Real Time Pricing Rider, 14.03 Large General Service Rider, and 14.13 Economic Development Rider
- (b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load, and 14.07 Fixed Time of Delivery
- (c) Rate Schedules 11.03 Outdoor Lighting (Energy only), 11.04 Outdoor Lighting, and 11.07 LED Street and Area Lighting

<b>Summary of Revenue Requirements</b>		
<b>Line No.</b>	<b>Revenue Requirements</b>	<b>2024</b>
1	Transmission Line Replacement Program	285,592
2	Transmission Extenda-Life Program	97,987
3	Cooperstown 41.6 kV Relocate	19,717
4	Oslo 115 kV 5 Breaker Ring Bus	272,545
5	Casselton 115 kV Capacitor Bank	65,614
6	Milbank Area Reliability Project	415,829
7	Jamestown to Ellendale 345kV (JETx)	4,750
8	Big Stone South to Alexandria 345kV (BSSa)	2,684
9	Alexandria to Big Oaks 345kV double circuit (BSS)	3,926
10	Maple River Substation Addition (JETx)	2,730
11	Jamestown 345 Substation Addition (JETx)	30
12	Twin Brooks Reactor Addition (JETx)	639
13	<b>Total Project Revenue Requirement</b>	<b>\$1,172,043</b>
14	MISO Schedule 26 Expense	4,693,096
15	MISO Schedule 26A Expense	3,818,755
16	SPP Schedule 9 Expense	793,347
17	SPP Schedule 11 Expense	114,053
18	MISO Schedule 9 Revenue	(347,939)
19	MISO Schedule 26 Revenue	(3,968,122)
20	MISO Schedule 37 Revenue	(0)
21	MISO Schedule 38 Revenue	(0)
22	MISO Schedule 26A Revenue	(1,397,155)
23	MISO MVP ARR Revenue	(10,891)
24	Carrying Cost	(18,858)
25	True-Up	(366,386)
26	<b>Net Revenue Requirement</b>	<b>\$4,481,941</b>

**Class Allocation and Rate Design**

Line No.	2024		
1	North Dakota Revenue Requirements		\$4,481,941 *
2	Large General Service Class	27.77%	\$1,244,456
3	Controlled Service	2.77%	\$124,198
4	Lighting	0.96%	\$43,034
5	All Other Service	68.50%	\$3,070,253
6	Total		\$4,481,941
7	Large General Service Class	kW	1,136,404
8	Controlled Service	kWh	243,885,377
9	Lighting	kWh	13,014,550
10	All Other Service	kWh	914,528,403
11	Large General Service Class	\$ / kW	1.095
12	Controlled Service	cents / kWh	0.051
13	Lighting	cents / kWh	0.331
14	All Other Service	cents / kWh	0.336

\* Jurisdictional transmission allocation factor (D2 = 39.598907%) is from Otter Tail's approved general rate case in North Dakota Case No. PU-17-398.

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2023												YE Projected
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	
1	MVP: Ellendale to Big Stone South	10,200	10,205	10,205	10,205	10,205	10,205	10,205	10,205	10,205	10,205	10,205	11,111	123,360
2	Max- Ryder 41.6 kV Line Upgrades	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	85,931
3	Bagley 115kV Switch Station	8,928	8,928	8,928	8,928	8,928	8,928	8,928	8,928	8,928	8,928	8,928	8,928	134,449
4	Lake Norden Area Transmission Improvements	93,710	93,710	93,710	93,698	93,698	93,698	93,698	93,698	93,698	93,698	93,698	93,698	1,124,415
5	Donaldson 115 kV Cap Bank	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	2,177	26,124
6	Blair 230 kV Substation	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	39,296
7	Veblen 41.6 kV Cap Bank	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	3,233	38,802
8	Northwest MN UVIS	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	27,503
9	Jamestown Substation	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	3,804	45,653
10	New Effington 230/41.6 kV Line	16,191	16,191	16,191	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	16,192	194,304
11	CPEC Purchase	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	6,335	76,023
12	Erie 230/115kV Substation	14,678	14,678	14,678	14,678	14,678	14,678	14,678	14,678	14,678	14,678	14,678	14,678	189,446
13	Norcross 115kV Line-115/41.6kV substation	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	15,565	186,778
14	Winger 230/115kV Transformer	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	100,244
15	Jamestown 41.6 kV Source	11,465	11,451	11,459	11,457	11,457	11,457	11,461	11,462	11,463	11,463	11,463	11,463	137,520
16	Hoot Lake Capacitor	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	2,672	32,060
17	Finley/McVie 41.6 kV Rebuild	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,974	3,974	3,974	3,974	43,585
18	Turtle Lake/Mercer 41.6 kV Rebuild	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	4,756	57,068
19	Down/Bartlett 41.6 kV Rebuild	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,809	2,809	2,809	2,809	2,809	33,657
20	Hoot Lake 115/43/13.8 kV Transformer	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	4,095	4,095	4,095	4,095	44,267
21	Transmission Line Replacement Program	27,596	27,685	28,819	28,841	28,842	28,842	28,841	28,836	29,509	29,528	29,741	29,756	346,827
22	Transmission Extended-Life Program	12,655	12,875	12,877	12,877	12,877	12,877	12,995	13,069	13,466	13,811	13,811	13,811	158,004
23	Cooperstown 41.6 kV Relocate	68	68	68	68	68	68	68	68	68	68	68	68	822
24	Oslo 115 kV 5 Breaker Ring Bus	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	38,187
25	Cassellton 115 kV Capacitor Bank	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	18,699
26	Milbank Area Reliability Project													
27	Big Stone South to Alexandria 345kV (BSSs)													
28	Alexandria to Big Oaks 345kV double circuit (BSS)													
29	Jamestown to Ellendale 345kV (JETx)													
30	Maple River Substation Addition (JETx)													
31	Jamestown 345 Substation Addition (JETx)													
32	Twin Brooks Reactor Addition (JETx)													
33														
34														
35	<b>Total Revenue Requirements</b>	269,604	269,906	271,049	271,048	271,060	271,060	271,181	271,256	276,352	277,282	277,496	305,726	3,303,022
36														
37	<b>ADIT Preservation of Proration</b>	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(6,926)	(83,115)
38														
39	<b>MISO &amp; SPP Expenses</b>													
40	MISO Schedule 26 Expense	454,609	398,722	427,398	357,317	412,121	369,122	408,684	375,299	375,299	452,167	445,044	431,693	4,907,474
41	MISO Schedule 26A Expense	398,007	356,545	348,800	289,477	294,026	297,596	298,000	274,761	318,737	352,588	354,979	326,958	3,910,482
42	SPP Schedule 9 Expense	66,696	63,259	63,227	63,227	63,379	63,383	62,938	63,777	63,777	63,777	66,348	66,348	770,136
43	SPP Schedule 11 Expense	9,604	9,244	9,159	9,158	9,179	9,180	9,152	9,169	9,169	9,169	9,538	9,538	111,258
44														
45	<b>Total MISO &amp; SPP Expenses</b>	928,916	827,770	848,584	719,179	778,704	739,282	778,782	723,006	766,981	877,700	875,908	834,536	9,699,350
46														
47	<b>MISO Revenues</b>													
48	MISO Schedule 9 Revenue	(88,184)	(52,830)	(67,564)	(44,923)	(8,441)	(11,788)	(18,265)	52	(22,051)	(24,308)	(37,119)	(49,398)	(424,819)
49	MISO Schedule 26 Revenue	(309,711)	(299,617)	(277,460)	(262,509)	(333,438)	(351,365)	(390,928)	(398,298)	(322,943)	(264,334)	(260,147)	(302,011)	(3,772,762)
50	MISO Schedule 37 Revenue	(3,265)	(3,265)	(3,265)	(3,265)	(3,265)	(3,265)	(3,269)	(0)	(0)	(0)	(0)	(0)	(22,862)
51	MISO Schedule 38 Revenue	(3,915)	(3,915)	(3,915)	(3,915)	(3,915)	(3,915)	(3,918)	(0)	(0)	(0)	(0)	(0)	(27,409)
52	MISO Schedule 26A Revenue	(66,533)	(58,374)	(57,164)	(53,081)	(56,293)	(62,690)	(68,676)	(74,420)	(61,828)	(60,347)	(52,199)	(68,495)	(740,101)
53	MISO MVP ARR Revenue	(10,782)	(11,155)	(11,412)	(7,380)	(6,913)	(6,189)	(525)	(908)	(908)	(908)	(908)	(908)	(58,893)
54														
55	<b>Total MISO Revenues</b>	(482,390)	(429,154)	(420,780)	(375,073)	(412,265)	(439,218)	(485,581)	(473,375)	(407,730)	(349,896)	(350,373)	(420,811)	(5,046,846)
56														
57	<b>Net Revenue Requirement</b>	709,204	661,595	691,927	608,229	630,574	564,197	557,457	513,761	628,677	798,160	796,104	712,525	7,872,411
58														
59	Billed (forecast kWh x adf factor)	704,462	735,957	726,739	688,124	562,803	573,600	571,360	542,789	533,638	508,694	627,363	719,839	7,495,460
60														
61	Difference	4,743	(74,362)	(34,813)	(79,896)	67,770	(9,493)	(13,904)	(29,028)	95,040	289,466	168,741	(7,314)	376,951
62	Carrying Charge	(4,371)	(4,369)	(4,870)	(5,123)	(5,664)	(5,269)	(5,363)	(5,485)	(5,705)	(5,136)	(3,326)	(2,722)	(56,954)
63	Cumulative Difference	(686,012)	(764,742)	(804,425)	(889,443)	(827,337)	(842,099)	(861,365)	(895,879)	(806,544)	(522,215)	(356,799)	(366,386)	(366,386)
64	Carrying Charge Calculation	(4,369)	(4,870)	(5,123)	(5,664)	(5,269)	(5,363)	(5,485)	(5,705)	(5,136)	(3,326)	(2,722)	(2,333)	
65	Cumulative Carrying Charge	(333,616)	(338,486)	(343,609)	(349,273)	(354,542)	(359,904)	(365,390)	(371,095)	(376,231)	(379,557)	(381,829)	(384,163)	
66	Carrying cost	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	7.64%	
67														
68														
69	Forecasted Sales (MWh)	189,278	184,540	165,404	148,271	120,932	112,282	118,178	122,497	120,432	114,802	141,584	162,454	1,700,653
70														

Approved December 14, 2022 (PU-22-335);

Rate Effective January 1, 2022

SUMMARY	Jan 2023 - Dec 2023
Revenue requirements	\$7,670,024
Carrying Charge	(16,759)
2022 True-Up	(117,592)
Total requirements	\$7,535,673
Jan 2023-Dec 2023 projected sales in MWh	1,700,653
Average Rate	\$0.00443

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2024												YE Projected			
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected				
1	MVP: Ellendale to Big Stone South	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Max- Ryder 41.6 kV Line Upgrades	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Bagley 115kV Switch Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Lake Norden Area Transmission Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Donaldson 115 kV Cap Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Blair 230 kV Substation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Veblen 41.6 kV Cap Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Northwest MN UVIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Jamestown Substation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	New Effington 230/41.6 kV Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CPEC Purchase	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Erie 230/115kV Substation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Norcross 115kV Line-115/41.6kV substation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Winger 230/115kV Transformer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Jamestown 41.6 kV Source	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Hoot Lake Capacitor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Finley/McVieville 41.6 kV Rebuild	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Turtle Lake/Mercer 41.6 kV Rebuild	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Down/Bartlett 41.6 kV Rebuild	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Hoot Lake 115/43/13.8 kV Transformer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Transmission Line Replacement Program	23,666	23,668	23,669	23,671	23,673	23,674	23,676	23,677	23,679	23,681	24,429	24,430	285,592			
22	Transmission Extended-Life Program	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,124	8,373	8,373	97,987			
23	Cooperstown 41.6 kV Relocate	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	19,717			
24	Oslo 115 kV 5 Breaker Ring Bus	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	272,545			
25	Cassellton 115 kV Capacitor Bank	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	5,468	65,614			
26	Milsbank Area Reliability Project	34,652	34,652	34,652	34,652	34,652	34,652	34,652	34,652	34,652	34,652	34,652	34,652	415,829			
27	Big Stone South to Alexandria 345kV (BSSs)	224	224	224	224	224	224	224	224	224	224	224	224	2,684			
28	Alexandria to Big Oaks 345kV double circuit (BSS)	327	327	327	327	327	327	327	327	327	327	327	327	3,926			
29	Jamestown to Ellendale 345kV (JETx)	396	396	396	396	396	396	396	396	396	396	396	396	4,750			
30	Maple River Substation Addition (JETx)	228	228	228	228	228	228	228	228	228	228	228	228	2,730			
31	Jamestown 345 Substation Addition (JETx)	2	2	2	2	2	2	2	2	2	2	2	2	30			
32	Twin Brooks Reactor Addition (JETx)	53	53	53	53	53	53	53	53	53	53	53	53	639			
33																	
34																	
35	<b>Total Revenue Requirements</b>	97,495	97,497	97,499	97,500	97,502	97,504	97,505	97,507	97,509	97,510	98,507	98,508	1,172,043			
36																	
37	<b>ADIT Preservation of Proration</b>																
38																	
39	<b>MISO &amp; SPP Expenses</b>																
40	MISO Schedule 26 Expense	391,091	391,091	391,091	391,091	391,091	391,091	391,091	391,091	391,091	391,091	391,091	391,091	4,693,096			
41	MISO Schedule 26A Expense	318,230	318,230	318,230	318,230	318,230	318,230	318,230	318,230	318,230	318,230	318,230	318,230	3,818,755			
42	SPP Schedule 9 Expense	65,671	65,671	65,671	65,671	65,671	65,671	65,671	65,671	65,671	65,671	65,671	65,671	793,347			
43	SPP Schedule 11 Expense	9,441	9,441	9,441	9,441	9,441	9,441	9,441	9,441	9,441	9,441	9,822	9,822	114,053			
44																	
45	<b>Total MISO &amp; SPP Expenses</b>	784,433	784,433	784,433	784,433	784,433	784,433	784,433	784,433	784,433	784,433	787,460	787,460	9,419,251			
46																	
47	<b>MISO Revenues</b>																
48	MISO Schedule 9 Revenue	(71,583)	(46,135)	(57,553)	(14,618)	(8,547)	(1,658)	(12,449)	1,276	(24,101)	(24,457)	(37,691)	(50,424)	(347,939)			
49	MISO Schedule 26 Revenue	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(330,677)	(3,968,122)			
50	MISO Schedule 37 Revenue	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
51	MISO Schedule 38 Revenue	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)			
52	MISO Schedule 26A Revenue	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(116,430)	(1,397,155)			
53	MISO MVP ARR Revenue	(908)	(908)	(908)	(908)	(908)	(908)	(908)	(908)	(908)	(908)	(908)	(908)	(10,891)			
54																	
55	<b>Total MISO Revenues</b>	(519,597)	(494,149)	(505,567)	(462,632)	(456,561)	(449,672)	(460,463)	(446,738)	(472,115)	(472,471)	(485,705)	(498,438)	(5,724,108)			
56																	
57	<b>Net Revenue Requirement</b>	362,332	387,781	376,365	419,201	425,374	432,264	421,475	435,201	409,826	409,472	400,261	387,531	4,867,185			
58																	
59	Billed (forecast kWh x adi factor)	452,639	413,460	400,559	355,605	331,289	317,239	343,672	342,521	330,306	354,126	394,478	446,047	4,481,941			
60																	
61	Difference	(90,307)	(25,679)	(24,194)	63,696	94,086	115,025	77,803	92,681	79,520	55,346	5,783	(58,516)	385,244			
62	Carrying Charge	(2,333)	(2,833)	(3,009)	(3,176)	(2,803)	(2,240)	(1,544)	(1,073)	(508)	(20)	321	359	(18,858)			
63	Cumulative Difference	(459,026)	(487,537)	(514,740)	(454,221)	(362,938)	(250,153)	(173,893)	(82,286)	(3,273)	52,053	58,157	(0)	(0)			
64																	
65	Carrying Charge Calculation	(2,833)	(3,009)	(3,176)	(2,803)	(2,240)	(1,544)	(1,073)	(508)	(20)	321	359	(0)				
66	Cumulative Carrying Charge	(386,995)	(390,004)	(393,180)	(395,983)	(398,223)	(399,767)	(400,840)	(401,348)	(401,368)	(401,047)	(400,688)	(400,688)				
67	Carrying cost	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%				
68																	
69	Forecasted Sales (MWh)	263,003	240,239	232,743	206,622	192,493	184,330	199,689	199,020	191,923	205,763	229,209	259,173	2,604,207			
70																	

		Jan 2024 - Dec 2024
<b>SUMMARY</b>		
Revenue requirements		\$4,867,185
Carrying Charge		(18,858)
2023 True-Up		(366,386)
Total requirements		\$4,481,941
Jan 2024-Dec 2024 projected sales in MWh		2,604,207
Average Rate		\$0.00172

2024 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$52,174,565
2	REVENUE CREDITS	(Note T)	<b>Total</b>	<b>Allocator</b>	
2	Account No. 454	(page 4, line 34)	195,525	TP 1.00000	195,525
3	Account No. 456.1	(page 4, line 37)	6,293,147	TP 1.00000	6,293,147
4	Revenues from Grandfathered Interzonal Transactions		0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				6,488,673
7	To back out Schedule 9 Revenues received				0
8	Total Revenue Subject to the Wholesale Revenue Credit				6,488,673
9				Wholesale Revenue Credit	12.44%

2023 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$51,258,987
2	REVENUE CREDITS	(Note T)	<b>Total</b>	<b>Allocator</b>	
2	Account No. 454	(page 4, line 34)	222,051	TP 1.00000	222,051
3	Account No. 456.1	(page 4, line 37)	8,420,585	TP 1.00000	8,420,585
4	Revenues from Grandfathered Interzonal Transactions		0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				8,642,636
7	To back out Schedule 9 Revenues received				(1,072,806)
8	Total Revenue Subject to the Wholesale Revenue Credit				7,569,830
9				Wholesale Revenue Credit	14.77%

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Schedule 7,8, or 9 & Schedule 11 Expense

		2023													
Line No.	SPP Schedules	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YE	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	
1	SPP Schedule 7,8 or 9 Expenses	168,429	159,748	159,669	159,669	160,052	160,064	158,939	161,058	161,058	161,058	167,549	167,549	1,944,842	
2	North Dakota share	39.599%	66,696	63,259	63,227	63,227	63,379	63,383	62,938	63,777	63,777	63,777	66,348	66,348	770,136
3	SPP Schedule 11 Expense	24,254	23,343	23,129	23,127	23,180	23,183	23,112	23,154	23,154	23,154	24,087	24,087	280,963	
4	North Dakota share	39.599%	9,604	9,244	9,159	9,158	9,179	9,180	9,152	9,169	9,169	9,169	9,538	9,538	111,258

		2024												
Line No.	SPP Schedules	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YE
		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
1	SPP Schedule 7,8 or 9 Expenses	167,549	167,549	167,549	167,549	167,549	167,549	167,549	167,549	167,549	167,549	174,301	174,301	2,024,092
2	North Dakota share	39.195%	65,671	65,671	65,671	65,671	65,671	65,671	65,671	65,671	65,671	68,318	68,318	793,347
3	SPP Schedule 11 Expense	24,087	24,087	24,087	24,087	24,087	24,087	24,087	24,087	24,087	24,087	25,058	25,058	290,986
4	North Dakota share	39.195%	9,441	9,441	9,441	9,441	9,441	9,441	9,441	9,441	9,441	9,822	9,822	114,053

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 MISO Schedule 9 Revenues

		2023													
Line No.	MISO Revenues	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	YE Projected	
1	MISO Schedule 9 Revenues (CPEC Portion)	(440,782)	(343,047)	(383,779)	(321,187)	(220,335)	(234,480)	(252,387)	(206,474)	(267,581)	(273,822)	(309,242)	(343,189)	(3,596,308)	
	CPEC Facility Credits in MISO	197,001	197,001	197,001	197,001	197,001	201,894	201,894	206,617	206,617	206,617	206,617	206,617	2,421,877	
2	Non-OTP Schedule 9 Revenues	21,087	12,633	16,156	10,742	2,018	2,819	4,368	(12)	5,280	5,820	8,887	11,827	101,625	
3	OTP Share of MISO Schedule 9 Revenues (CPEC Portion)	(222,694)	(133,413)	(170,622)	(113,444)	(21,316)	(29,768)	(46,126)	130	(55,685)	(61,385)	(93,738)	(124,745)	(1,072,806)	
4	<b>North Dakota share</b>	39.599%	(88,184)	(52,830)	(67,564)	(44,923)	(8,441)	(11,788)	(18,265)	52	(22,051)	(24,308)	(37,119)	(49,398)	(424,819)

		2024													
Line No.	MISO Revenues	Jan Projected	Feb Projected	Mar Projected	Apr Projected	May Projected	Jun Projected	Jul Projected	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	YE Projected	
1	MISO Schedule 9 Revenues (CPEC Portion)	(406,563)	(335,481)	(367,376)	(247,448)	(230,489)	(214,722)	(244,917)	(206,581)	(277,465)	(278,458)	(315,425)	(350,990)	(3,475,915)	
	CPEC Facility Credits in MISO	206,617	206,617	206,617	206,617	206,617	210,090	210,145	210,145	210,145	210,145	210,145	210,145	2,504,042	
2	Non-OTP Schedule 9 Revenues	17,315	11,160	13,922	3,536	2,067	401	3,011	(309)	5,830	5,916	9,117	12,197	84,164	
3	OTP Share of MISO Schedule 9 Revenues (CPEC Portion)	(182,631)	(117,704)	(146,837)	(37,295)	(21,805)	(4,231)	(31,761)	3,255	(61,490)	(62,397)	(96,163)	(128,648)	(887,709)	
4	<b>North Dakota share</b>	39.195%	(71,583)	(46,135)	(57,553)	(14,618)	(8,547)	(1,658)	(12,449)	1,276	(24,101)	(24,457)	(37,691)	(50,424)	(347,939)



Otter Tail Power Company  
North Dakota Transmission Cost Recovery Rider  
Schedule 26 Revenue

Line No.	2023	2023												Total Projected
		Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected	
1	Total Schedule 26 Revenue	(1,099,666)	(1,063,824)	(985,154)	(932,070)	(1,183,912)	(1,247,561)	(1,388,035)	(1,414,206)	(1,146,648)	(938,548)	(923,684)	(1,072,327)	(13,395,634)
2	Overhead Credit for Non-Retail Share	0.980%	(10,777)	(10,425)	(9,655)	(9,134)	(11,602)	(12,226)	(13,603)	(13,859)	(11,237)	(9,198)	(9,052)	(10,509)
3														
4														
5	Fargo	65.997%	(725,747)	(702,992)	(650,172)	(615,139)	(781,346)	(823,353)	(916,061)	(933,333)	(756,753)	(619,413)	(609,603)	(707,703)
6	Retail Load Share		75.142%	75.14%	75.14%	75.14%	75.14%	75.14%	75.14%	75.14%	75.14%	75.14%	75.14%	75.14%
7	Retail Revenue		(545,341)	(527,566)	(488,552)	(462,227)	(587,119)	(618,684)	(688,347)	(701,325)	(568,640)	(465,440)	(458,068)	(531,782)
8														
9	Overhead Credit for Non-Retail Share		(7,112)	(6,880)	(6,372)	(6,028)	(7,657)	(8,069)	(8,977)	(9,147)	(7,416)	(6,070)	(5,974)	(6,935)
10	Non-Retail Load Share		24.86%	24.86%	24.86%	24.86%	24.86%	24.86%	24.86%	24.86%	24.86%	24.86%	24.86%	24.86%
11	Non-Retail Overhead Credit		(1,768)	(1,710)	(1,584)	(1,499)	(1,903)	(2,006)	(2,232)	(2,274)	(1,844)	(1,509)	(1,485)	(1,724)
12														
13	Total Revenue Credit for Fargo		(547,109)	(529,276)	(490,136)	(463,726)	(589,023)	(620,690)	(690,578)	(703,599)	(570,483)	(466,949)	(459,553)	(533,506)
14														
15														
16	Bemidji	13.563%	(149,148)	(144,286)	(133,616)	(126,417)	(160,574)	(169,207)	(188,259)	(191,809)	(155,520)	(127,295)	(125,279)	(145,440)
17	Retail Load Share		92.427%	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%	92.43%
18	Retail Revenue		(137,853)	(133,360)	(123,498)	(116,843)	(148,414)	(156,393)	(174,002)	(177,283)	(143,742)	(117,655)	(115,792)	(134,426)
19														
20	Overhead Credit for Non-Retail Share		(1,462)	(1,414)	(1,309)	(1,239)	(1,574)	(1,658)	(1,845)	(1,880)	(1,524)	(1,247)	(1,228)	(1,425)
21	Non-Retail Load Share		7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%
22	Non-Retail Overhead Credit		(111)	(107)	(99)	(94)	(119)	(126)	(140)	(142)	(115)	(94)	(93)	(108)
23														
24	Total Revenue Credit for Bemidji		(137,963)	(133,467)	(123,597)	(116,937)	(148,533)	(156,518)	(174,142)	(177,425)	(143,858)	(117,750)	(115,885)	(134,533)
25														
26														
27	Cass Lake - Nary - Helga - Bemidji	5.864%	(64,484)	(62,383)	(57,769)	(54,657)	(69,425)	(73,157)	(81,394)	(82,929)	(67,239)	(55,036)	(54,165)	(62,881)
28	Retail Load Share		35.55%	35.55%	35.55%	35.55%	35.55%	35.55%	35.55%	35.55%	35.55%	35.55%	35.55%	35.55%
29	Retail Revenue		(22,922)	(22,175)	(20,535)	(19,429)	(24,678)	(26,005)	(28,933)	(29,479)	(23,902)	(19,564)	(19,254)	(22,352)
30														
31	Overhead Credit for Non-Retail Share		(632)	(611)	(566)	(536)	(680)	(717)	(798)	(813)	(659)	(539)	(531)	(616)
32	Non-Retail Load Share		64.45%	64.45%	64.45%	64.45%	64.45%	64.45%	64.45%	64.45%	64.45%	64.45%	64.45%	64.45%
33	Non-Retail Overhead Credit		(407)	(394)	(365)	(345)	(439)	(462)	(514)	(524)	(425)	(348)	(342)	(397)
34														
35	Total Revenue Credit for Bemidji		(23,330)	(22,569)	(20,900)	(19,774)	(25,117)	(26,467)	(29,447)	(30,003)	(24,326)	(19,911)	(19,596)	(22,750)
36														
37														
38	Rugby	0.043%	(473)	(457)	(424)	(401)	(509)	(536)	(597)	(608)	(493)	(404)	(397)	(461)
39	Retail Load Share		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
40	Retail Revenue		(473)	(457)	(424)	(401)	(509)	(536)	(597)	(608)	(493)	(404)	(397)	(461)
41														
42	Total Revenue Credit for Rugby		(473)	(457)	(424)	(401)	(509)	(536)	(597)	(608)	(493)	(404)	(397)	(461)
43														
44														
45	Casselton	11.959%	(131,509)	(127,223)	(117,815)	(111,466)	(141,584)	(149,196)	(165,995)	(169,125)	(137,128)	(112,241)	(110,465)	(128,240)
46	Retail Load Share		52.08%	52.08%	52.08%	52.08%	52.08%	52.08%	52.08%	52.08%	52.08%	52.08%	52.08%	52.08%
47	Retail Revenue		(68,486)	(66,254)	(61,354)	(58,048)	(73,733)	(77,697)	(86,445)	(88,075)	(71,412)	(58,452)	(57,526)	(66,783)
48														
49	Overhead Credit for Non-Retail Share		(1,289)	(1,247)	(1,155)	(1,092)	(1,388)	(1,462)	(1,627)	(1,657)	(1,344)	(1,100)	(1,083)	(1,257)
50	Non-Retail Load Share		47.92%	47.92%	47.92%	47.92%	47.92%	47.92%	47.92%	47.92%	47.92%	47.92%	47.92%	47.92%
51	Non-Retail Overhead Credit		(618)	(597)	(553)	(523)	(665)	(701)	(780)	(794)	(644)	(527)	(519)	(602)
52														
53	Total Revenue Credit for Casselton		(69,104)	(66,851)	(61,908)	(58,572)	(74,398)	(78,397)	(87,225)	(88,869)	(72,056)	(58,979)	(58,045)	(67,386)
54														
55														
56	Spiritwood	0.626%	(6,884)	(6,660)	(6,167)	(5,835)	(7,411)	(7,810)	(8,689)	(8,853)	(7,178)	(5,875)	(5,782)	(6,713)
57	Retail Load Share		53.99%	53.99%	53.99%	53.99%	53.99%	53.99%	53.99%	53.99%	53.99%	53.99%	53.99%	53.99%
58	Retail Revenue		(3,717)	(3,596)	(3,330)	(3,150)	(4,002)	(4,217)	(4,692)	(4,780)	(3,876)	(3,172)	(3,122)	(3,624)
59														
60	Overhead Credit for Non-Retail Share		(67)	(65)	(60)	(57)	(73)	(77)	(85)	(87)	(70)	(58)	(57)	(66)
61	Non-Retail Load Share		46.01%	46.01%	46.01%	46.01%	46.01%	46.01%	46.01%	46.01%	46.01%	46.01%	46.01%	46.01%
62	Non-Retail Overhead Credit		(31)	(30)	(28)	(26)	(33)	(35)	(39)	(40)	(32)	(26)	(26)	(30)
63														
64	Total Revenue Credit for Spiritwood		(3,748)	(3,626)	(3,358)	(3,177)	(4,035)	(4,252)	(4,731)	(4,820)	(3,908)	(3,199)	(3,148)	(3,655)
65														
66														
67	Courtenay Wind	0.179%	(1,968)	(1,904)	(1,763)	(1,668)	(2,119)	(2,233)	(2,485)	(2,531)	(2,053)	(1,680)	(1,653)	(1,919)
68	Retail Load Share		0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%	0.90%
69	Retail Revenue		(18)	(17)	(16)	(15)	(19)	(20)	(22)	(23)	(19)	(15)	(15)	(17)
70														
71	Overhead Credit for Non-Retail Share		(19)	(19)	(17)	(16)	(21)	(22)	(24)	(25)	(20)	(16)	(16)	(19)
72	Non-Retail Load Share		99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%	99.10%
73	Non-Retail Overhead Credit		(19)	(18)	(17)	(16)	(21)	(22)	(24)	(25)	(20)	(16)	(16)	(19)
74														
75	Total Revenue Credit for Courtenay Wind		(37)	(36)	(33)	(31)	(40)	(42)	(47)	(47)	(38)	(31)	(31)	(36)
76														
77														
78	Astoria BSSB	1.768%	(19,442)	(18,808)	(17,418)	(16,479)	(20,932)	(22,057)	(24,540)	(25,003)	(20,273)	(16,594)	(16,331)	(18,959)
79	Retail Load Share		0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%
80	Retail Revenue		(169)	(163)	(151)	(143)	(182)	(192)	(213)	(217)	(176)	(144)	(142)	(165)
81														
82	Overhead Credit for Non-Retail Share		(191)	(184)	(171)	(161)	(205)	(216)	(240)	(245)	(199)	(163)	(160)	(186)
83	Non-Retail Load Share		99.13%	99.13%	99.13%	99.13%	99.13%	99.13%	99.13%	99.13%	99.13%	99.13%	99.13%	99.13%
84	Non-Retail Overhead Credit		(189)	(183)	(169)	(160)	(203)	(214)	(238)	(243)	(197)	(161)	(159)	(184)
85														
86	Total Revenue Credit for Astoria BSSB		(358)	(346)	(321)	(303)	(385)	(406)	(452)	(460)	(373)	(305)	(301)	(349)
87														
88	Retail Share of Schedule 26 Revenue		(782,121)	(756,628)	(700,676)	(662,921)	(842,039)	(887,309)	(987,218)	(1,005,832)	(815,536)	(667,528)	(656,956)	(762,676)
89														
90	North Dakota Share	39.599%	(309,711)	(299,617)	(277,460)	(262,509)	(333,438)	(351,365)	(390,928)	(398,298)	(322,943)	(264,334)	(260,147)	(302,011)



Line No.	2023	2023												Total Projected	
		Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Projected	Sep Projected	Oct Projected	Nov Projected	Dec Projected		
1	Total Schedule 26A Revenue	(2,225,602)	(1,952,660)	(1,912,191)	(1,775,613)	(1,883,062)	(2,097,040)	(2,297,267)	(2,489,434)	(2,068,217)	(2,018,662)	(1,746,110)	(2,291,214)	(24,757,070)	
2	Overhead Credit for Non-Retail Share	0.980%	(21,811)	(19,136)	(18,739)	(17,401)	(18,454)	(20,551)	(22,513)	(24,396)	(20,269)	(19,783)	(17,112)	(22,454)	(242,619)
4															
5	<b>CAPX 2020 - Brookings</b>	12.591%	(280,228)	(245,861)	(240,766)	(223,569)	(237,098)	(264,040)	(289,251)	(313,447)	(260,411)	(254,172)	(219,854)	(288,489)	(3,117,187)
6	Retail Load Share		32.628%	32.628%	32.628%	32.628%	32.628%	32.628%	32.628%	32.628%	32.628%	32.628%	32.628%	32.628%	
7	Retail Revenue		(91,433)	(80,220)	(78,557)	(72,946)	(77,360)	(86,151)	(94,377)	(102,272)	(84,967)	(82,931)	(71,734)	(94,128)	(1,017,076)
8															
9	Overhead Credit for Non-Retail Share		(2,746)	(2,409)	(2,360)	(2,191)	(2,324)	(2,588)	(2,835)	(3,072)	(2,552)	(2,491)	(2,155)	(2,827)	(30,548)
10	Non-Retail Load Share		67.372%	67.372%	67.372%	67.372%	67.372%	67.372%	67.372%	67.372%	67.372%	67.372%	67.372%	67.372%	
11	Non-Retail Overhead Credit		(1,850)	(1,623)	(1,590)	(1,476)	(1,565)	(1,743)	(1,910)	(2,070)	(1,719)	(1,678)	(1,452)	(1,905)	(20,581)
12															
13	<b>Total Revenue Credit for CAPX Brookings</b>		(93,283)	(81,843)	(80,147)	(74,422)	(78,926)	(87,894)	(96,287)	(104,341)	(86,686)	(84,609)	(73,186)	(96,033)	(1,037,657)
14															
15															
16	<b>MVP BS South - Brookings</b>	35.523%	(790,600)	(693,643)	(679,268)	(630,751)	(668,920)	(744,932)	(816,058)	(884,322)	(734,693)	(717,089)	(620,271)	(813,908)	(8,794,454)
17	Retail Load Share		2.931%	2.931%	2.931%	2.931%	2.931%	2.931%	2.931%	2.931%	2.931%	2.931%	2.931%	2.931%	
18	Retail Revenue		(23,172)	(20,330)	(19,909)	(18,487)	(19,606)	(21,833)	(23,918)	(25,919)	(21,533)	(21,017)	(18,180)	(23,855)	(257,758)
19															
20	Overhead Credit for Non-Retail Share		(7,748)	(6,798)	(6,657)	(6,181)	(6,555)	(7,300)	(7,997)	(8,666)	(7,200)	(7,027)	(6,079)	(7,976)	(86,186)
21	Non-Retail Load Share		97.069%	97.069%	97.069%	97.069%	97.069%	97.069%	97.069%	97.069%	97.069%	97.069%	97.069%	97.069%	
22	Non-Retail Overhead Credit		(7,521)	(6,598)	(6,462)	(6,000)	(6,363)	(7,086)	(7,763)	(8,412)	(6,989)	(6,822)	(5,900)	(7,743)	(83,660)
23															
24	<b>Total Revenue Credit for MVP Brookings</b>		(30,693)	(26,929)	(26,371)	(24,487)	(25,969)	(28,920)	(31,681)	(34,331)	(28,522)	(27,839)	(24,080)	(31,598)	(341,418)
25															
26															
27	<b>MVP Ellendale - BS South</b>	51.886%	(1,154,771)	(1,013,153)	(992,156)	(921,291)	(977,042)	(1,088,066)	(1,191,955)	(1,291,663)	(1,073,111)	(1,047,399)	(905,983)	(1,188,815)	(12,845,404)
28	Retail Load Share		2.862%	2.862%	2.862%	2.862%	2.862%	2.862%	2.862%	2.862%	2.862%	2.862%	2.862%	2.862%	
29	Retail Revenue		(33,050)	(28,996)	(28,395)	(26,367)	(27,963)	(31,140)	(34,114)	(36,967)	(30,712)	(29,977)	(25,929)	(34,024)	(367,635)
30															
31	Overhead Credit for Non-Retail Share		(11,317)	(9,929)	(9,723)	(9,029)	(9,575)	(10,663)	(11,681)	(12,658)	(10,516)	(10,265)	(8,879)	(11,650)	(125,885)
32	Non-Retail Load Share		97.138%	97.138%	97.138%	97.138%	97.138%	97.138%	97.138%	97.138%	97.138%	97.138%	97.138%	97.138%	
33	Non-Retail Overhead Credit		(10,993)	(9,645)	(9,445)	(8,770)	(9,301)	(10,358)	(11,347)	(12,296)	(10,216)	(9,971)	(8,625)	(11,317)	(122,282)
34															
35	<b>Total Revenue Credit for MVP Ellendale</b>		(44,042)	(38,641)	(37,840)	(35,138)	(37,264)	(41,498)	(45,461)	(49,263)	(40,928)	(39,947)	(34,554)	(45,341)	(489,918)
36															
37															
38	Retail Share of Schedule 26A Revenue		(168,018)	(147,413)	(144,358)	(134,047)	(142,159)	(158,312)	(173,428)	(187,936)	(156,136)	(152,395)	(131,820)	(172,971)	(1,868,993)
39															
40	<b>North Dakota share</b>	39.599%	(66,533)	(58,374)	(57,164)	(53,081)	(56,293)	(62,690)	(68,676)	(74,420)	(61,828)	(60,347)	(52,199)	(68,495)	(740,101)







**Federal ADIT Proration**

	A	B	C	D
	January 2024- December 2024 Recovery Period			
	Month	All Projects' Revenue Requirements without ADIT Prorated	All Projects' Revenue Requirements with ADIT-Prorated	Difference due to Federal ADIT Proration (B - A)
1	Jan-24	\$97,415	\$97,495	\$80
2	Feb-24	\$97,417	\$97,497	\$80
3	Mar-24	\$97,419	\$97,499	\$80
4	Apr-24	\$97,420	\$97,500	\$80
5	May-24	\$97,422	\$97,502	\$80
6	Jun-24	\$97,424	\$97,504	\$80
7	Jul-24	\$97,425	\$97,505	\$80
8	Aug-24	\$97,427	\$97,507	\$80
9	Sep-24	\$97,428	\$97,509	\$80
10	Oct-24	\$97,430	\$97,510	\$80
11	Nov-24	\$98,427	\$98,507	\$80
12	Dec-24	\$98,428	\$98,508	\$80
13		\$1,171,082	\$1,172,043	\$961

14	<b>Revenue Requirement Adjustment Related to Federal ADIT Proration</b>	<b>\$961</b>
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**Federal ADIT Proration**

	A	B	C	D	E
1			Tax Conversion Factor	1.3228	(1/(1-24.4%))
2			Gross Up of Equity %	6.91%	(D1 * D8)
3			Equity Return %	5.23%	(D8)
4			Gross Up Factor	1.69%	(D2-D3)

		Annual	Monthly
5			
6		Debt Return %	2.18%
7		Preferred Equity %	0.00%
8		Equity Return %	5.23%
9		Rate of Return	7.41%
10		Tax RR on Equity Return	1.69%
11		Rate Base Rev Req Gross Up Factor	9.09%

January 2024 - December 2024				
Month	Original ADIT Balance - All Projects with ADIT Pro-Rated	Updated ADIT Balance - All Projects without ADIT Pro-Rated	Difference due to Federal ADIT Proration (B - A)	
12				
13				
14	Dec-23	(7,416,892)	(9,647,044)	-2,230,153
15	Jan-24	(7,582,473)	(9,806,531)	
16	Feb-24	(7,734,145)	(9,953,611)	
17	Mar-24	(7,870,420)	(10,086,962)	
18	Apr-24	(7,991,812)	(10,207,031)	
19	May-24	(8,097,906)	(10,313,370)	
20	Jun-24	(8,189,196)	(10,406,420)	
21	Jul-24	(8,264,966)	(10,485,845)	
22	Aug-24	(8,325,436)	(10,551,554)	
23	Sep-24	(8,371,129)	(10,603,991)	
24	Oct-24	(8,401,559)	(10,642,713)	
25	Nov-24	(8,417,253)	(10,668,163)	
26	Dec-24	(8,417,743)	(10,807,514)	-2,389,771
27	ADIT Simple Average	(\$7,917,317)	(\$10,227,279)	-\$2,309,962

28	Rate Base Rev Req Gross Up Factor	9.18%
29	Total Company Revenue Requirement	-\$212,055

30	<b>ND Revenue Requirement Related to Federal ADIT Proration-Preservation</b>	<b>-\$83,115</b>
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Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Donaldson 115 kV Capacitor Bank

Line No.	Year>>	2024 Projected Jan	2024 Projected Feb	2024 Projected Mar	2024 Projected Apr	2024 Projected May	2024 Projected Jun	2024 Projected Jul	2024 Projected Aug	2024 Projected Sep	2024 Projected Oct	2024 Projected Nov	2024 Projected Dec	2024 Projected Total
<b>RATE BASE</b>														
1	Plant Balance	675,361	675,361	675,361	675,361	675,361	675,361	675,361	675,361	675,361	675,361	675,361	675,361	675,361
2	Accumulated Depreciation	(41,798)	(42,708)	(43,618)	(44,528)	(45,438)	(46,348)	(47,258)	(48,168)	(49,078)	(49,988)	(50,898)	(51,808)	(51,808)
3	Net Plant in Service	633,563	632,653	631,743	630,833	629,923	629,013	628,103	627,193	626,283	625,373	624,463	623,553	623,553
<b>CWIP Calculation:</b>														
	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
	Additional CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
	Closings from CWIP AFDC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP (Project #106031.039)	106643	0	0	0	0	0	0	0	0	0	0	0	0
5	ADIT Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	0
6	Accumulated Deferred Income Tax-Federal Only	(40,083)	(40,550)	(40,969)	(41,343)	(41,670)	(41,951)	(42,185)	(42,372)	(42,514)	(42,608)	(42,657)	(42,658)	(42,658)
7	Accumulated Deferred Income Taxes Federal & State	(47,969)	(48,555)	(49,093)	(49,586)	(50,032)	(50,432)	(50,785)	(51,091)	(51,352)	(51,565)	(51,733)	(51,853)	(51,853)
8	Accumulated Deferred Income Taxes Federal & State - No Pr	(48,015)	(48,688)	(49,362)	(50,036)	(50,710)	(51,384)	(52,058)	(52,732)	(53,406)	(54,080)	(54,753)	(55,427)	(55,427)
9	Ending rate base	585,594	584,099	582,650	581,247	579,891	578,581	577,318	576,102	574,931	573,808	572,730	571,700	571,700
10	Average rate base	48,242	48,242	48,242	48,242	48,242	48,242	48,242	48,242	48,242	48,242	48,242	48,242	578,906
11	Return on Rate Base	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	42,869
12	Available for return (equity portion of rate base)	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,257
<b>EXPENSES</b>														
<b>O&amp;M and Depreciation</b>														
17	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax	946	946	946	946	946	946	946	946	946	946	946	946	11,346
19	Book Depreciation	910	910	910	910	910	910	910	910	910	910	910	910	10,920
20	Total O&M and Depreciation Expense	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	22,266
21	Income before Taxes	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,257
22	Available for return (from above)	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	2,521	30,257
23	Taxable Income (grossed up)	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	40,025
24	Income Taxes	814	814	814	814	814	814	814	814	814	814	814	814	9,768
25	Current and Def Income Taxes	814	814	814	814	814	814	814	814	814	814	814	814	9,768
26	Total Income Tax Expense	814	814	814	814	814	814	814	814	814	814	814	814	9,768
<b>REVENUE REQUIREMENTS</b>														
27	Expenses	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	2,669	32,034
28	Return on rate base	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	42,869
29	Subtotal revenue requirements	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	74,903
30	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Wholesale Revenue Credit	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(9,315)
32	Total revenue requirements	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	5,466	65,588
33	North Dakota share - D2 factor	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	SUPPORTING INFORMATION / DATA
1	ND Cap Structure with allowed ROE per order.
2	Capital Structure
3	Debt
4	Preferred equity
5	Common equity
6	Total
7	Overall Return
8	Book
9	Tax
10	Project life (years)
11	50
12	15-year MACRS
13	Fed Portion
14	State Portion
15	Effective Tax Rate
16	Tax conversion factor
17	Wholesale Revenue Credit
18	ND share - D2 factor
19	Deferred Tax
20	Book depreciation
21	Tax depreciation-Federal
22	Tax depreciation-ND
23	Federal deferred income taxes
24	State deferred income taxes



Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Northwest MN UVLS

Line No.	Year>>	2024 Projected January	2024 Projected February	2024 Projected March	2024 Projected April	2024 Projected May	2024 Projected June	2024 Projected July	2024 Projected August	2024 Projected September	2024 Projected October	2024 Projected November	2024 Projected December	2024 Projected Total
<b>RATE BASE</b>														
1	Plant Balance	710,088	710,088	710,088	710,088	710,088	710,088	710,088	710,088	710,088	710,088	710,088	710,088	710,088
2	Accumulated Depreciation	(31,422)	(32,346)	(33,269)	(34,193)	(35,116)	(36,039)	(36,963)	(37,886)	(38,810)	(39,733)	(40,656)	(41,580)	(41,580)
3	Net Plant in Service	678,666	677,742	676,819	675,895	674,972	674,049	673,125	672,202	671,278	670,355	669,432	668,508	668,508
4	CWIP (Projects 106642 135672)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ADIT Federal Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
6	Accumulated Deferred Income Tax-Federal Only	(33,486)	(34,254)	(34,960)	(35,607)	(36,192)	(36,717)	(37,180)	(37,582)	(37,923)	(38,203)	(38,423)	(38,581)	(38,737)
7	Accumulated Deferred Income Taxes Federal & State	(33,642)	(34,410)	(35,117)	(35,763)	(36,348)	(36,873)	(37,336)	(37,738)	(38,079)	(38,359)	(38,579)	(38,737)	(38,737)
8	Accumulated Deferred Income Taxes Federal & State -	(33,702)	(34,586)	(35,470)	(36,354)	(37,238)	(38,122)	(39,006)	(39,890)	(40,774)	(41,658)	(42,542)	(43,426)	(43,426)
9	Ending rate base	645,024	643,332	641,702	640,132	638,624	637,175	635,789	634,464	633,199	631,996	630,852	629,771	629,771
10	Average rate base	53,134	53,134	53,134	53,134	53,134	53,134	53,134	53,134	53,134	53,134	53,134	53,134	53,134
11	Return on Rate Base	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935
12	Return on Rate Base	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935
13	Return on Rate Base	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935
14	Available for return (equity portion of rate base)	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777
15	Available for return (equity portion of rate base)	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777
16	Available for return (equity portion of rate base)	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777
<b>EXPENSES</b>														
<b>O&amp;M and Depreciation</b>														
17	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax	994	994	994	994	994	994	994	994	994	994	994	994	11,929
19	Book Depreciation	923	923	923	923	923	923	923	923	923	923	923	923	11,081
20	Book Depreciation	923	923	923	923	923	923	923	923	923	923	923	923	11,081
21	Total O&M and Depreciation Expense	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	23,010
22	Total O&M and Depreciation Expense	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	23,010
23	Income before Taxes	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	33,324
24	Available for return (from above)	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	33,324
25	Taxable Income (grossed up)	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	44,083
26	Taxable Income (grossed up)	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	44,083
27	Income Taxes	897	897	897	897	897	897	897	897	897	897	897	897	10,758
28	Current and Def Income Taxes	897	897	897	897	897	897	897	897	897	897	897	897	10,758
29	Total Income Tax Expense	897	897	897	897	897	897	897	897	897	897	897	897	10,758
30	Total Income Tax Expense	897	897	897	897	897	897	897	897	897	897	897	897	10,758
31	Total Income Tax Expense	897	897	897	897	897	897	897	897	897	897	897	897	10,758
<b>REVENUE REQUIREMENTS</b>														
32	Expenses	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	33,769
33	Return on rate base	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	47,216
34	Subtotal revenue requirements	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	80,985
35	Subtotal revenue requirements	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	6,749	80,985
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(10,072)
38	Total revenue requirements	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	70,913
39	Total revenue requirements	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	5,909	70,913
40	North Dakota share - D2 factor	0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	SUPPORTING INFORMATION / DATA
1	ND Cap Structure with allowed ROE per order:
2	Capital Structure
3	Debt
4	Preferred equity
5	Common equity
6	Total
7	Overall Return
8	Property tax
9	2024 composite rate
10	1.68%
11	Book
12	Tax
13	Fed Portion
14	State Portion
15	Effective Tax Rate
16	Tax conversion factor
17	Wholesale Revenue Credit
18	ND share - D2 factor
19	Deferred Tax
20	Book depreciation
21	Tax depreciation-Federal
22	Tax depreciation-ND
23	Federal deferred income taxes
24	State deferred income taxes





















Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Erie 230/115kV Substation

LineNo.	Year>>	2023												2023 Projected Total
		Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Actual Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	
<b>RATE BASE</b>														
1	Plant Balance	128,390	128,390	128,390	128,390	128,390	128,390	128,390	6,510,758	7,755,906	7,755,906	7,755,906	7,755,906	7,755,906
2	Accumulated Depreciation	(1,568)	(1,741)	(1,914)	(2,087)	(2,260)	(2,433)	(2,606)	(2,779)	(11,551)	(22,002)	(32,452)	(42,903)	(42,903)
3	Net Plant in Service	126,823	126,650	126,477	126,304	126,131	125,958	125,785	6,507,979	7,744,355	7,733,904	7,723,454	7,713,003	7,713,003
<b>CWIP Calculation:</b>														
	Beginning Balance	2,902,187	3,153,930	3,459,315	4,114,914	4,491,862	5,283,391	5,466,636	5,682,160	0	0	0	0	0
	Additional CWIP	251,743	305,385	655,598	376,948	791,529	183,245	215,524	700,208	1,245,148	0	0	0	0
	Closings from CWIP	0	0	0	0	0	0	0	(6,382,368)	(1,245,148)	0	0	0	0
	AFDUC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP (Project #T02031.039)	3,153,930	3,459,315	4,114,914	4,491,862	5,283,391	5,466,636	5,682,160	0	0	0	0	0	0
5	ADIT Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
6	Accumulated Deferred Income Tax-Federal Only	(7,566)	(14,122)	(20,677)	(27,233)	(33,789)	(40,345)	(46,901)	(53,457)	(58,285)	(62,775)	(67,266)	(71,757)	(71,757)
7	Accumulated Deferred Income Taxes Federal & State	(9,188)	(17,150)	(25,112)	(33,074)	(41,036)	(48,999)	(56,961)	(64,923)	(70,786)	(76,240)	(81,694)	(87,147)	(87,147)
8	Ending rate base	3,271,565	3,568,814	4,216,278	4,585,091	5,368,485	5,543,595	5,750,984	6,443,037	7,673,569	7,657,665	7,641,760	7,625,856	7,625,856
9	Average rate base	463,940	463,940	463,940	463,940	463,940	463,940	463,940	463,940	463,940	463,940	463,940	463,940	463,940
10	Return on Rate Base	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454
11	Available for return (equity portion of rate base)	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797
12														
13														
14														
15														
16	<b>EXPENSES</b>													
17	<b>O&amp;M and Depreciation</b>													
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Property Tax	180	180	180	180	180	180	180	180	180	180	180	180	180
20	Book Depreciation	173	173	173	173	173	173	173	173	8,773	10,450	10,450	10,450	10,450
21	Total O&M and Depreciation Expense	353	353	353	353	353	353	353	353	8,952	10,630	10,630	10,630	10,630
22	Income before Taxes	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797
23	Available for return (from above)	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797	23,797
24	Taxable Income (grossed up)	31,479	31,479	31,479	31,479	31,479	31,479	31,479	31,479	31,479	31,479	31,479	31,479	31,479
25	Income Taxes	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682
26	Current and Def Income Taxes	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682
27	Total Income Tax Expense	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682	7,682
28														
29														
30														
31														
32	<b>REVENUE REQUIREMENTS</b>													
33	Expenses	8,035	8,035	8,035	8,035	8,035	8,035	8,035	8,035	16,635	18,313	18,313	18,313	18,313
34	Return on rate base	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454	35,454
35	Subtotal revenue requirements	43,489	43,489	43,489	43,489	43,489	43,489	43,489	43,489	52,089	53,767	53,767	53,767	53,767
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit	(6,422)	(6,422)	(6,422)	(6,422)	(6,422)	(6,422)	(6,422)	(6,422)	(7,692)	(7,940)	(7,940)	(7,940)	(7,940)
38	Total revenue requirements	37,067	37,067	37,067	37,067	37,067	37,067	37,067	37,067	44,397	45,827	45,827	45,827	45,827
39	North Dakota share - D2 factor	14,678	14,678	14,678	14,678	14,678	14,678	14,678	14,678	17,581	18,147	18,147	18,147	18,147

Line No.	SUPPORTING INFORMATION / DATA
1	ND Cap Structure with allowed ROE per order.
2	Capital Structure
3	Ratio Cost WA Cost
4	Debt 47.50% 5.29% 2.51%
5	Preferred equity 0.00% 0.00% 0.00%
6	Common equity 52.50% 9.77% 5.13%
7	Total 100.00% 7.64% Overall Return
8	
9	
10	Project life (years) Book 50 Tax 15-year MACRS
11	
12	
13	Effective Tax Rate 24.40% Fed Portion 20.09% State Portion 4.31%
14	Tax conversion factor 1.32284
15	Wholesale Revenue Credit 14.77%
16	ND share - D2 factor 39.5989%
17	
18	<b>Deferred Tax</b>
19	Book depreciation 173 173 173 173 173 173 173 173 8,773 10,450 10,450 10,450 10,450 10,450
20	Tax depreciation-Federal 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798
21	Tax depreciation-ND 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798 32,798
22	Federal deferred income taxes (6,556) (6,556) (6,556) (6,556) (6,556) (6,556) (6,556) (6,556) (6,556) (4,828) (4,491) (4,491) (4,491) (4,491) (4,491)
23	State deferred income taxes (1,406) (1,406) (1,406) (1,406) (1,406) (1,406) (1,406) (1,406) (1,406) (1,035) (963) (963) (963) (963) (963)







Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Winger 230/115kV Transformer

Line No.	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023					
		Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Actual Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total						
<b>RATE BASE</b>																				
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	6,228,161	6,228,161					
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	6,228,161	6,228,161					
<b>CWIP Calculation:</b>																				
	Beginning Balance	1,246,036	1,285,762	1,355,046	1,605,885	1,622,307	1,926,484	2,149,904	3,044,722	4,057,229	5,012,476	5,855,861	6,213,161	15,000	4,982,125					
	Additional CWIP	39,726	69,285	250,839	16,422	304,177	223,420	894,818	1,012,508	955,247	843,385	357,300								
	Closings from CWIP AFDUC													(6,228,161)						
4	CWIP (Project #T05031.0122)	1,285,762	1,355,046	1,605,885	1,622,307	1,926,484	2,149,904	3,044,722	4,057,229	5,012,476	5,855,861	6,213,161	0	0	0					
5	ADIT Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000					
6	Accumulated Deferred Income Tax-Federal Only	0	0	0	0	0	0	0	0	0	0	0	0	(62,577)	(62,577)					
7	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	0	(75,999)	(75,999)					
9	Ending rate base	1,285,762	1,355,046	1,605,885	1,622,307	1,926,484	2,149,904	3,044,722	4,057,229	5,012,476	5,855,861	6,213,161	6,152,163	6,152,163	6,152,163					
10																				
11	Average rate base	266,199	266,199	266,199	266,199	266,199	266,199	266,199	266,199	266,199	266,199	266,199	266,199	266,199	3,194,387					
12																				
13	Return on Rate Base	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	244,115					
14																				
15	Available for return (equity portion of rate base)	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	163,848					
16																				
<b>EXPENSES</b>																				
<b>O&amp;M and Depreciation</b>																				
19	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
20	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
21	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
22	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
23																				
24	Income before Taxes																			
25	Available for return (from above)	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	163,848					
26	Taxable Income (grossed up)	18,062	18,062	18,062	18,062	18,062	18,062	18,062	18,062	18,062	18,062	18,062	18,062	18,062	216,744					
27																				
28	Income Taxes																			
29	Current and Def Income Taxes	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	52,896					
30	Total Income Tax Expense	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	52,896					
31																				
32																				
<b>REVENUE REQUIREMENTS</b>																				
34	Expenses	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	4,408	52,896					
35	Return on rate base	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	20,343	244,115					
36	Subtotal revenue requirements	24,751	24,751	24,751	24,751	24,751	24,751	24,751	24,751	24,751	24,751	24,751	24,751	24,751	297,011					
37	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
38	Wholesale Revenue Credit	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(43,862)					
39	Total revenue requirements	21,096	21,096	21,096	21,096	21,096	21,096	21,096	21,096	21,096	21,096	21,096	21,096	21,096	253,149					
40																				
41	North Dakota share - D2 factor	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	8,354	100,244					
<b>SUPPORTING INFORMATION / DATA</b>																				
1	ND Cap Structure with allowed ROE per order.																			
2	Capital Structure	<b>Ratio</b>			<b>Cost</b>			<b>WA Cost</b>			<b>Property tax</b>									
3	Debt	47.50%			5.29%			2.51%			2023 composite rate			1.68%						
4	Preferred equity	0.00%			0.00%			0.00%												
5	Common equity	52.50%			9.77%			5.13%												
6	Total	100.00%						7.64%			Overall Return									
7																				
8																				
9																				
10	Project life (years)	<b>Book</b>		<b>Tax</b>																
11		50		15-year MACRS																
12																				
13		<b>Fed Portion</b>			<b>State Portion</b>															
14	Effective Tax Rate	24.40%			20.09%			4.31%												
15	Tax conversion factor	1.32284																		
16	Wholesale Revenue Credit	14.77%																		
17	ND share - D2 factor	39.5989%																		
18	<b>Deferred Tax</b>																			
19	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	0	0	311,408	311,408					
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	0	0	311,408	311,408					
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	(62,577)	(62,577)					
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	(13,422)	(13,422)					











Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Finley/McVile - Rebuild 41.6 kV

Line No.	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	
		Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Actual Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total	
<b>RATE BASE</b>															
1	Plant Balance	103,172	103,172	103,172	103,172	103,172	103,172	103,172	1,230,366	1,230,366	1,230,366	1,230,366	1,230,366	1,230,366	
2	Accumulated Depreciation	(973)	(1,112)	(1,251)	(1,390)	(1,529)	(1,668)	(1,807)	(1,946)	(3,604)	(5,262)	(6,920)	(8,577)	(8,577)	
3	Net Plant in Service	102,199	102,060	101,921	101,782	101,643	101,504	101,365	1,228,420	1,226,762	1,225,104	1,223,447	1,221,789	1,221,789	
<b>CWIP Calculation:</b>															
	Beginning Balance	1,127,194	1,127,194	1,127,194	1,127,194	1,127,194	1,127,194	1,127,194	0	0	0	0	0	0	
	Additional CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Closings from CWIP AFDC	0	0	0	0	0	0	0	(1,127,194)	0	0	0	0	0	
4	CWIP (Project #105002.020)	1,127,194	1,127,194	1,127,194	1,127,194	1,127,194	1,127,194	1,127,194	0	0	0	0	0	0	
5	ADIT Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
6	Accumulated Deferred Income Tax-Federal Only	(1,949)	(3,029)	(4,109)	(5,189)	(6,269)	(7,349)	(8,429)	(9,509)	(10,284)	(11,058)	(11,833)	(12,608)	(12,608)	
7	Accumulated Deferred Income Taxes Federal & State	(2,367)	(3,679)	(4,990)	(6,302)	(7,614)	(8,925)	(10,237)	(11,548)	(12,489)	(13,430)	(14,371)	(15,312)	(15,312)	
8	Ending rate base	1,227,026	1,225,576	1,224,125	1,222,674	1,221,224	1,219,773	1,218,322	1,216,872	1,214,273	1,211,674	1,209,075	1,206,477	1,206,477	
9	Average rate base	101,574	101,574	101,574	101,574	101,574	101,574	101,574	101,574	101,574	101,574	101,574	101,574	101,574	
10	Return on Rate Base	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	7.762	
11	Available for return (equity portion of rate base)	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	
12															
13															
14															
15															
16	<b>EXPENSES</b>														
17	O&M and Depreciation														
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	Property Tax	672	672	672	672	672	672	672	672	672	672	672	672	8,063	
20	Book Depreciation	139	139	139	139	139	139	139	139	1,658	1,658	1,658	1,658	7,743	
21	Total O&M and Depreciation Expense	811	811	811	811	811	811	811	811	2,330	2,330	2,330	2,330	15,806	
22															
23	Income before Taxes														
24	Available for return (from above)	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	5,210	62,520	
25	Taxable Income (grossed up)	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	6,892	82,704	
26															
27	Income Taxes														
28	Current and Def Income Taxes	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	20,184	
29	Total Income Tax Expense	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	1,682	20,184	
30															
31															
32	<b>REVENUE REQUIREMENTS</b>														
33	Expenses	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	4,012	4,012	4,012	4,012	35,990	
34	Return on rate base	7,762	7,762	7,762	7,762	7,762	7,762	7,762	7,762	7,762	7,762	7,762	7,762	93,148	
35	Subtotal revenue requirements	10,255	10,255	10,255	10,255	10,255	10,255	10,255	10,255	11,774	11,774	11,774	11,774	129,138	
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	Wholesale Revenue Credit	(1,514)	(1,514)	(1,514)	(1,514)	(1,514)	(1,514)	(1,514)	(1,514)	(1,739)	(1,739)	(1,739)	(1,739)	(19,071)	
38	Total revenue requirements	8,741	8,741	8,741	8,741	8,741	8,741	8,741	8,741	10,035	10,035	10,035	10,035	110,067	
39															
40	North Dakota share - D2 factor	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,974	3,974	3,974	3,974	43,585	

Line No.	SUPPORTING INFORMATION / DATA														
1	ND Cap Structure with allowed ROE per order.														
2	Capital Structure	<b>Ratio</b>			<b>Cost</b>			<b>WA Cost</b>			<b>Property tax</b>				
3	Debt	47.50%	5.29%	2.51%							2023 composite rate			0.85%	
4	Preferred equity	0.00%	0.00%	0.00%											
5	Common equity	52.50%	9.77%	5.13%											
6	Total	100.00%		7.64%	Overall Return										
7															
8															
9															
10	Project life (years)	<b>Book</b>			<b>Tax</b>										
11		50	15-year MACRS												
12															
13															
14	Effective Tax Rate	24.40%			20.09%			4.31%							
15	Tax conversion factor	1.32284													
16	Wholesale Revenue Credit	14.77%													
17	ND share - D2 factor	39.5989%													
18	<b>Deferred Tax</b>														
19	Book depreciation	139	139	139	139	139	139	139	139	1,658	1,658	1,658	1,658	7,743	
20	Tax depreciation-Federal	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	66,161	
21	Tax depreciation-ND	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	66,161	
22	Federal deferred income taxes	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(1,080)	(775)	(775)	(775)	(775)	(11,739)	
23	State deferred income taxes	(232)	(232)	(232)	(232)	(232)	(232)	(232)	(232)	(166)	(166)	(166)	(166)	(2,518)	









Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Doyon/Bartlett - Rebuild 41.6kV Lin

Line No.	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
		Projected Jan	Projected Feb	Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total	
<b>RATE BASE</b>															
1	Plant Balance	874,496	874,496	874,496	874,496	874,496	874,496	874,496	874,496	874,496	874,496	874,496	874,496	874,496	874,496
2	Accumulated Depreciation	(22,580)	(23,758)	(24,936)	(26,115)	(27,293)	(28,471)	(29,650)	(30,828)	(32,006)	(33,185)	(34,363)	(35,541)	(35,541)	
3	Net Plant in Service	851,916	850,738	849,559	848,381	847,203	846,024	844,846	843,668	842,489	841,311	840,133	838,955	838,955	
<b>CWIP Calculation:</b>															
	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Additional CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Closings from CWIP AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP (Project #105002.037)	132113	0	0	0	0	0	0	0	0	0	0	0	0	
5	ADIT Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	0.0027	
6	Accumulated Deferred Income Tax-Federal Only	(22,315)	(23,168)	(23,934)	(24,617)	(25,214)	(25,728)	(26,156)	(26,497)	(26,756)	(26,928)	(27,017)	(27,019)	(27,019)	
7	Accumulated Deferred Income Taxes Federal & State	(27,119)	(28,189)	(29,173)	(30,073)	(30,888)	(31,619)	(32,264)	(32,823)	(33,299)	(33,688)	(33,995)	(34,215)	(34,215)	
8	Ending rate base	824,797	822,549	820,386	818,308	816,315	814,405	812,582	810,845	809,191	807,623	806,138	804,740	804,740	
9	Average rate base	67,917	67,917	67,917	67,917	67,917	67,917	67,917	67,917	67,917	67,917	67,917	67,917	67,917	
10	Return on Rate Base	5.029	5.029	5.029	5.029	5.029	5.029	5.029	5.029	5.029	5.029	5.029	5.029	5.029	
11	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
12	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
13	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
14	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
15	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
16	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
17	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
18	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
19	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
20	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
21	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
22	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
23	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
24	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
25	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
26	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
27	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
28	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
29	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
30	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
31	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
32	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
33	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
34	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
35	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
36	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
37	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
38	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
39	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
40	Available for return (equity portion of rate base)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
<b>EXPENSES</b>															
17	O&M and Depreciation														
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	Property Tax	619	619	619	619	619	619	619	619	619	619	619	619	619	
20	Book Depreciation	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	1,178	
21	Total O&M and Depreciation Expense	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	
22	Income before Taxes														
23	Available for return (from above)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
24	Taxable Income (grossed up)	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	
25	Income Taxes														
26	Current and Def Income Taxes	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	
27	Total Income Tax Expense	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	
28	Income before Taxes														
29	Available for return (from above)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
30	Taxable Income (grossed up)	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	
31	Income Taxes														
32	Current and Def Income Taxes	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	
33	Total Income Tax Expense	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	
34	Income before Taxes														
35	Available for return (from above)	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	
36	Taxable Income (grossed up)	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	4,696	
37	Income Taxes														
38	Current and Def Income Taxes	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	
39	Total Income Tax Expense	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	1,146	
40	Income before Taxes														
<b>REVENUE REQUIREMENTS</b>															
33	Expenses	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	
34	Return on rate base	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	5,029	
35	Subtotal revenue requirements	7,973	7,973	7,973	7,973	7,973	7,973	7,973	7,973	7,973	7,973	7,973	7,973	7,973	
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	Wholesale Revenue Credit	(992)	(992)	(992)	(992)	(992)	(992)	(992)	(992)	(992)	(992)	(992)	(992)	(992)	
38	Total revenue requirements	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	6,982	
39	North Dakota share - D2 factor	0	0	0	0	0	0	0	0	0	0	0	0	0	

Line No.	SUPPORTING INFORMATION / DATA															
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**Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Transmission Line Replacement Program**

lineNo	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
<b>RATE BASE</b>														
1	Plant Balance	2,920,935	5,237,702	5,262,700	5,286,193	5,286,346	5,283,872	5,272,247	6,649,031	6,687,022	7,123,759	7,154,624	10,033,420	8,546,835
2	Accumulated Depreciation	(15,704)	(19,937)	(27,528)	(35,155)	(42,816)	(50,477)	(58,135)	(65,776)	(75,412)	(85,103)	(95,427)	(105,796)	(105,796)
3	Net Plant in Service	2,905,231	5,217,764	5,235,172	5,251,038	5,243,529	5,233,394	5,214,112	6,583,255	6,611,610	7,038,656	7,059,197	9,927,624	8,441,039
4	CWIP (Project #)	4,647,599	2,553,812	2,935,848	3,133,533	3,577,946	4,059,892	4,256,918	3,930,852	4,437,751	4,573,237	5,086,137	2,463,901	2,463,901
5	ADIT Federal Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
6	Accumulated Deferred Income Tax-Federal Only	(39,699)	(45,619)	(50,864)	(56,102)	(61,333)	(66,564)	(71,796)	(79,337)	(86,478)	(94,869)	(103,133)	(139,533)	(139,533)
7	Accumulated Deferred Income Taxes Federal & State	(48,213)	(55,403)	(61,773)	(68,135)	(74,488)	(80,841)	(87,195)	(96,354)	(105,026)	(115,217)	(125,253)	(169,460)	(169,460)
8	Accumulated Deferred Income Taxes Federal & State - No Proration	(48,213)	(55,403)	(61,773)	(68,135)	(74,488)	(80,841)	(87,195)	(96,354)	(105,026)	(115,217)	(125,253)	(169,460)	(169,460)
9	Ending rate base	7,504,617	7,716,173	8,109,246	8,316,436	8,746,987	9,212,445	9,383,835	10,417,753	10,944,336	11,496,677	12,020,081	12,222,065	10,735,480
10	Average rate base	791,576	791,576	791,576	791,576	791,576	791,576	791,576	791,576	791,576	791,576	791,576	791,576	9,498,913
11	Return on Rate Base	60.492	60.492	60.492	60.492	60.492	60.492	60.492	60.492	60.492	60.492	60.492	60.492	725,907
12	Available for return (equity portion of rate base)	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	487,223
<b>EXPENSES</b>														
17	O&M and Depreciation													
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Property Tax	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	50,344
20	Book Depreciation	3,968	4,233	7,591	7,627	7,661	7,661	7,658	7,641	9,636	9,691	10,324	10,369	94,059
21	Total O&M and Depreciation Expense	8,163	8,428	11,786	11,822	11,856	11,857	11,853	11,836	13,831	13,886	14,519	14,564	144,403
22	Income before Taxes													
24	Available for return (from above)	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	40,602	487,223
25	Taxable Income (grossed up)	53,710	53,710	53,710	53,710	53,710	53,710	53,710	53,710	53,710	53,710	53,710	53,710	644,517
26	Income Taxes													
28	Current and Def Income Taxes	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	157,294
29	Total Income Tax Expense	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	13,108	157,294
<b>REVENUE REQUIREMENTS</b>														
32	Expenses	21,271	21,536	24,894	24,930	24,964	24,964	24,961	24,944	26,939	26,994	27,627	27,672	301,697
34	Return on rate base	60,492	60,492	60,492	60,492	60,492	60,492	60,492	60,492	60,492	60,492	60,492	60,492	725,907
35	Subtotal revenue requirements	81,763	82,028	85,386	85,422	85,456	85,457	85,453	85,436	87,431	87,487	88,119	88,164	1,027,604
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit	(12,075)	(12,114)	(12,610)	(12,615)	(12,620)	(12,620)	(12,620)	(12,617)	(12,912)	(12,920)	(13,013)	(13,020)	(151,755)
38	Total revenue requirements	69,688	69,915	72,776	72,807	72,836	72,837	72,833	72,819	74,520	74,567	75,106	75,144	875,849
39														
40	North Dakota share - D2 factor	27,596	27,685	28,819	28,831	28,842	28,842	28,841	28,836	29,509	29,528	29,741	29,756	346,827

Line No.	<b>SUPPORTING INFORMATION / DATA</b>																																		
1	ND Cap Structure with allowed ROE per order.																																		
2	Capital Structure																																		
3	<table border="1"> <tr> <td></td> <td><b>Ratio</b></td> <td><b>Cost</b></td> <td><b>WA Cost</b></td> </tr> <tr> <td>Debt</td> <td>47.50%</td> <td>5.29%</td> <td>2.51%</td> </tr> <tr> <td>Preferred equity</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> </tr> <tr> <td>Common equity</td> <td>52.50%</td> <td>9.77%</td> <td>5.13%</td> </tr> <tr> <td>Total</td> <td>100.00%</td> <td></td> <td>7.64% Overall Return</td> </tr> </table>																<b>Ratio</b>	<b>Cost</b>	<b>WA Cost</b>	Debt	47.50%	5.29%	2.51%	Preferred equity	0.00%	0.00%	0.00%	Common equity	52.50%	9.77%	5.13%	Total	100.00%		7.64% Overall Return
	<b>Ratio</b>	<b>Cost</b>	<b>WA Cost</b>																																
Debt	47.50%	5.29%	2.51%																																
Preferred equity	0.00%	0.00%	0.00%																																
Common equity	52.50%	9.77%	5.13%																																
Total	100.00%		7.64% Overall Return																																
4	Project life (years)																																		
5	<table border="1"> <tr> <td></td> <td><b>Book</b></td> <td><b>Tax</b></td> </tr> <tr> <td></td> <td>50</td> <td>15-year MACRS</td> </tr> </table>																<b>Book</b>	<b>Tax</b>		50	15-year MACRS														
	<b>Book</b>	<b>Tax</b>																																	
	50	15-year MACRS																																	
6	<table border="1"> <tr> <td></td> <td colspan="2"><b>Fed Portion</b></td> <td><b>State Portion</b></td> </tr> <tr> <td>Effective Tax Rate</td> <td>24.40%</td> <td>20.09%</td> <td>4.31%</td> </tr> <tr> <td>Tax conversion factor</td> <td>1.32284</td> <td></td> <td></td> </tr> <tr> <td>Wholesale Revenue Credit</td> <td>14.77%</td> <td></td> <td></td> </tr> <tr> <td>ND share - D2 factor</td> <td>39.5989%</td> <td></td> <td></td> </tr> </table>																<b>Fed Portion</b>		<b>State Portion</b>	Effective Tax Rate	24.40%	20.09%	4.31%	Tax conversion factor	1.32284			Wholesale Revenue Credit	14.77%			ND share - D2 factor	39.5989%		
	<b>Fed Portion</b>		<b>State Portion</b>																																
Effective Tax Rate	24.40%	20.09%	4.31%																																
Tax conversion factor	1.32284																																		
Wholesale Revenue Credit	14.77%																																		
ND share - D2 factor	39.5989%																																		
7	<b>Deferred Tax</b>																																		
19	Book depreciation	3,968	4,233	7,591	7,627	7,661	7,661	7,658	7,641	9,636	9,691	10,324	10,369	94,059																					
20	Tax depreciation-Federal	33,693	33,693	33,693	33,693	33,693	33,693	33,693	45,169	45,169	51,448	51,448	191,509	620,599																					
21	Tax depreciation-ND	33,693	33,693	33,693	33,693	33,693	33,693	33,693	45,169	45,169	51,448	51,448	191,509	620,599																					
22	Federal deferred income taxes	(5,973)	(5,920)	(5,245)	(5,238)	(5,231)	(5,231)	(5,232)	(7,541)	(7,140)	(8,391)	(8,264)	(36,400)	(105,808)																					
23	State deferred income taxes	(1,281)	(1,270)	(1,125)	(1,123)	(1,122)	(1,122)	(1,122)	(1,617)	(1,531)	(1,800)	(1,772)	(7,807)	(22,694)																					

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Transmission Line Replacement Program

lineNo	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024																					
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total																					
<b>RATE BASE</b>																																			
1	Plant Balance	3,441,791	3,445,124	3,448,458	3,451,791	3,455,124	3,458,458	3,461,791	3,465,124	3,468,458	3,471,791	3,475,124	3,478,458	4,538,295																					
2	Accumulated Depreciation	(64,518)	(69,506)	(74,499)	(79,497)	(84,499)	(89,506)	(94,519)	(99,536)	(104,557)	(109,584)	(114,616)	(119,652)	(119,652)																					
3	Net Plant in Service	3,377,273	3,375,618	3,373,959	3,372,295	3,370,625	3,368,951	3,367,273	3,365,589	3,363,900	3,362,207	3,360,509	3,358,806	4,418,643																					
4	CWIP (Project #)	2,527,670	2,591,439	2,655,207	2,718,976	2,782,745	2,846,514	2,910,283	2,974,052	3,037,820	3,101,589	3,165,358	3,229,127	2,169,289																					
5	ADIT Federal Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	0.0027																					
6	Accumulated Deferred Income Tax-Federal Only	(71,043)	(75,135)	(78,812)	(82,089)	(84,952)	(87,416)	(89,466)	(91,103)	(92,341)	(93,166)	(93,592)	(93,622)	(93,622)																					
7	Accumulated Deferred Income Taxes Federal & State	(86,367)	(91,501)	(96,222)	(100,542)	(104,448)	(107,954)	(111,046)	(113,725)	(116,005)	(117,871)	(119,338)	(121,745)	(121,745)																					
8	Accumulated Deferred Income Taxes Federal & State - No Proration	(86,767)	(92,674)	(98,580)	(104,485)	(110,389)	(116,292)	(122,194)	(128,094)	(133,993)	(139,891)	(145,788)	(151,686)	(151,686)																					
9	Ending rate base	5,818,576	5,875,556	5,932,945	5,990,729	6,048,923	6,107,512	6,166,509	6,225,915	6,285,716	6,345,925	6,406,529	6,466,188	6,466,188																					
10	Average rate base	509,186	509,186	509,186	509,186	509,186	509,186	509,186	509,186	509,186	509,186	509,186	509,186	6,110,230																					
11	Return on Rate Base	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	452,477																					
12	Return on Rate Base	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	37.706	452,477																					
13	Available for return (equity portion of rate base)	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	319,352																					
14	Available for return (equity portion of rate base)	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	319,352																					
15	Available for return (equity portion of rate base)	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	319,352																					
16	<b>EXPENSES</b>																																		
17	O&M and Depreciation																																		
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0																					
19	Property Tax	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,219																					
20	Book Depreciation	4,983	4,988	4,993	4,998	5,003	5,007	5,012	5,017	5,022	5,027	5,031	5,036	60,117																					
21	Total O&M and Depreciation Expense	8,668	8,673	8,678	8,683	8,687	8,692	8,697	8,702	8,707	8,712	8,716	8,721	104,336																					
22	Income before Taxes																																		
23	Income before Taxes																																		
24	Available for return (from above)	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	26,613	319,352																					
25	Taxable Income (grossed up)	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	422,451																					
26	Taxable Income (grossed up)	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	35,204	422,451																					
27	Income Taxes																																		
28	Current and Def Income Taxes	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	103,099																					
29	Total Income Tax Expense	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	103,099																					
30	Total Income Tax Expense	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	103,099																					
31	Total Income Tax Expense	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	8,592	103,099																					
32	<b>REVENUE REQUIREMENTS</b>																																		
33	Expenses	17,260	17,264	17,269	17,274	17,279	17,284	17,289	17,293	17,298	17,303	17,308	17,313	207,434																					
34	Return on rate base	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	37,706	452,477																					
35	Subtotal revenue requirements	54,966	54,971	54,976	54,981	54,985	54,990	54,995	55,000	55,005	55,010	55,014	55,019	659,911																					
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0																					
37	Wholesale Revenue Credit	(6,836)	(6,836)	(6,837)	(6,838)	(6,838)	(6,839)	(6,839)	(6,840)	(6,841)	(6,841)	(6,842)	(6,842)	(82,070)																					
38	Total revenue requirements	48,130	48,134	48,139	48,143	48,147	48,151	48,156	48,160	48,164	48,168	48,172	48,177	577,842																					
39	Total revenue requirements	48,130	48,134	48,139	48,143	48,147	48,151	48,156	48,160	48,164	48,168	48,172	48,177	577,842																					
40	North Dakota share - D2 factor	18,865	18,866	18,868	18,870	18,871	18,873	18,875	18,876	18,878	18,880	18,881	18,883	226,486																					
41	North Dakota share - D2 factor	18,865	18,866	18,868	18,870	18,871	18,873	18,875	18,876	18,878	18,880	18,881	18,883	226,486																					
<b>SUPPORTING INFORMATION / DATA</b>																																			
1	ND Cap Structure with allowed ROE per order.																																		
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	Fed Portion	State Portion																																	
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16																																			
17																																			
18	<b>Deferred Tax</b>																																		
19	Book depreciation	4,983	4,988	4,993	4,998	5,003	5,007	5,012	5,017	5,022	5,027	5,031	5,036	60,117																					
20	Tax depreciation-Federal	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	381,308																					
21	Tax depreciation-ND	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	29,194	381,308																					
22	Federal deferred income taxes	(4,865)	(4,864)	(4,863)	(4,862)	(4,861)	(4,860)	(4,859)	(4,858)	(4,857)	(4,856)	(4,855)	(4,854)	(64,543)																					
23	State deferred income taxes	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,042)	(1,042)	(1,042)	(1,042)	(1,042)	(1,041)	(2,376)	(13,843)																					

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Transmission Extenda-Life Program

Line No.	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
<b>RATE BASE</b>														
1	Plant Balance	1,901,823	1,905,983	1,905,983	1,905,983	1,905,983	2,147,130	2,297,041	3,109,594	3,109,594	3,109,594	3,109,594	3,296,196	3,296,196
2	Accumulated Depreciation	(17,154)	(19,910)	(22,672)	(25,434)	(28,197)	(30,959)	(34,071)	(37,399)	(41,906)	(46,413)	(50,919)	(55,426)	(55,426)
3	Net Plant in Service	1,884,670	1,886,073	1,883,311	1,880,549	1,877,786	2,116,171	2,262,970	3,072,195	3,067,688	3,063,181	3,058,675	3,240,770	3,240,770
4	CWIP (Project #)	537,379	613,950	1,044,911	1,062,390	1,116,881	972,234	899,156	86,602	86,602	111,602	161,602	0	0
5	ADIT Federal Proration Factors	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
6	Accumulated Deferred Income Tax-Federal Only	(29,507)	(32,586)	(35,665)	(38,743)	(41,822)	(44,900)	(47,909)	(50,873)	(53,601)	(56,329)	(59,057)	(63,312)	(63,312)
7	Accumulated Deferred Income Taxes Federal & State	(35,835)	(39,576)	(43,314)	(47,053)	(50,792)	(54,531)	(58,184)	(61,785)	(65,098)	(68,411)	(71,724)	(76,892)	(76,892)
8	Ending rate base	2,386,213	2,460,447	2,884,908	2,895,885	2,943,876	3,033,874	3,103,941	3,097,012	3,089,192	3,106,372	3,148,553	3,163,879	3,163,879
9														
10	Average rate base	241,261	241,261	241,261	241,261	241,261	241,261	241,261	241,261	241,261	241,261	241,261	241,261	2,895,133
11														
12	Return on Rate Base	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	221,246
13														
14	Available for return (equity portion of rate base)	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	148,499
15														
<b>EXPENSES</b>														
<b>O&amp;M and Depreciation</b>														
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Property Tax	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002	24,022
20	Book Depreciation	2,103	2,756	2,762	2,762	2,762	2,762	3,112	3,329	4,507	4,507	4,507	4,507	40,375
21	Total O&M and Depreciation Expense	4,105	4,758	4,764	4,764	4,764	4,764	5,114	5,331	6,508	6,508	6,508	6,508	64,397
22														
23	Income before Taxes													
24	Available for return (from above)	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	12,375	148,499
25	Taxable Income (grossed up)	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	196,439
26														
27	Income Taxes													
28	Current and Def Income Taxes	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	47,941
29	Total Income Tax Expense	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	3,995	47,941
30														
31														
<b>REVENUE REQUIREMENTS</b>														
33	Expenses	8,100	8,753	8,759	8,759	8,759	8,759	9,109	9,326	10,503	10,503	10,503	10,503	112,338
34	Return on rate base	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	221,246
35	Subtotal revenue requirements	26,537	27,190	27,196	27,196	27,196	27,196	27,546	27,763	28,941	28,941	28,941	28,941	333,584
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit	(3,919)	(4,015)	(4,016)	(4,016)	(4,016)	(4,016)	(4,068)	(4,100)	(4,274)	(4,274)	(4,274)	(4,274)	(49,263)
38	Total revenue requirements	22,618	23,175	23,180	23,180	23,180	23,180	23,478	23,663	24,667	24,667	24,667	24,667	284,321
39														
40	North Dakota share - D2 factor	8,957	9,177	9,179	9,179	9,179	9,179	9,297	9,370	9,768	9,768	9,768	9,768	112,588
<b>SUPPORTING INFORMATION / DATA</b>														
1		ND Cap Structure with allowed ROE per order.												
2		Capital Structure												
3			<b>Ratio</b>		<b>Cost</b>		<b>WA Cost</b>							
4		Debt	47.50%		5.29%		2.51%							
5		Preferred equity	0.00%		0.00%		0.00%							
6		Common equity	52.50%		9.77%		5.13%							
7		Total	100.00%				7.64%		Overall Return					
8														
9														
10		Project life (years)	<b>Book</b>		<b>Tax</b>									
11			50		15-year	MACRS								
12														
13					<b>Fed Portion</b>		<b>State Portion</b>							
14		Effective Tax Rate	24.40%		20.09%		4.31%							
15		Tax conversion factor	1.32284											
16		Wholesale Revenue Credit	14.77%											
17		ND share - D2 factor	39.5989%											
18		<b>Deferred Tax</b>												
19		Book depreciation	2,103	2,756	2,762	2,762	2,762	2,762	3,112	3,329	4,507	4,507	4,507	40,375
20		Tax depreciation-Federal	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	25,681
21		Tax depreciation-ND	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	18,082	224,584
22		Federal deferred income taxes	(3,211)	(3,080)	(3,079)	(3,079)	(3,079)	(3,079)	(3,008)	(2,965)	(2,728)	(2,728)	(2,728)	(4,255)
23		State deferred income taxes	(689)	(661)	(660)	(660)	(660)	(660)	(645)	(636)	(585)	(585)	(585)	(913)





Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Oslo 115kV 5-Breaker Bus and Lake A

Line No.	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	
		Projected Jan	Projected Feb	Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total	
<b>RATE BASE</b>															
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	11,876,465	11,876,465
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	11,876,465	11,876,465
<b>CWIP Calculation:</b>															
	Beginning Balance	4,685,603	4,979,016	5,013,816	5,334,886	5,810,302	7,037,302	8,349,302	10,114,244	10,894,657	11,491,267	11,831,920	11,873,920	2,545	7,190,862
	Additional CWIP	293,413	34,800	321,070	475,416	1,227,000	1,312,000	1,764,942	780,413	596,610	340,653	42,000	0	0	0
	Closings from CWIP													(11,876,465)	
	AFDUC														
4	CWIP (Project #T05032.0322)	107761	4,979,016	5,013,816	5,334,886	5,810,302	7,037,302	8,349,302	10,114,244	10,894,657	11,491,267	11,831,920	11,873,920	0	0
5	ADTT Proration Factors		0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
6	Accumulated Deferred Income Tax-Federal Only		0	0	0	0	0	0	0	0	0	0	0	(327)	(327)
7	Accumulated Deferred Income Taxes Federal & State		0	0	0	0	0	0	0	0	0	0	0	(25,921)	(25,921)
8	Ending rate base		4,979,016	5,013,816	5,334,886	5,810,302	7,037,302	8,349,302	10,114,244	10,894,657	11,491,267	11,831,920	11,873,920	11,850,544	11,850,544
9															
10	Average rate base		700,428	700,428	700,428	700,428	700,428	700,428	700,428	700,428	700,428	700,428	700,428	700,428	8,405,137
11															
12	Return on Rate Base		51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	622,420
13															
14	Available for return (equity portion of rate base)		36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	439,296
15															
<b>EXPENSES</b>															
<b>O&amp;M and Depreciation</b>															
17	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax		2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	29,871
19	Book Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total O&M and Depreciation Expense		2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	29,871
21															
22															
23	Income before Taxes		36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	439,296
24	Available for return (from above)		36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	36,608	439,296
25	Taxable Income (grossed up)		48,426	48,426	48,426	48,426	48,426	48,426	48,426	48,426	48,426	48,426	48,426	48,426	581,117
26															
27	Income Taxes														
28	Current and Def Income Taxes		11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	141,821
29	Total Income Tax Expense		11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	11,818	141,821
30															
31															
<b>REVENUE REQUIREMENTS</b>															
32															
33	Expenses		14,308	14,308	14,308	14,308	14,308	14,308	14,308	14,308	14,308	14,308	14,308	14,308	171,692
34	Return on rate base		51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	51,868	622,420
35	Subtotal revenue requirements		66,176	66,176	66,176	66,176	66,176	66,176	66,176	66,176	66,176	66,176	66,176	66,176	794,112
36	Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit		(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(8,230)	(98,759)
38	Total revenue requirements		57,946	57,946	57,946	57,946	57,946	57,946	57,946	57,946	57,946	57,946	57,946	57,946	695,352
39															
40	North Dakota share - D2 factor		22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	22,712	272,545

Line No.	SUPPORTING INFORMATION / DATA														
1	ND Cap Structure with allowed ROE per order.														
2	Capital Structure														
3		<b>Ratio</b>	<b>Cost</b>	<b>WA Cost</b>											<b>Property tax</b>
4	Debt	46.50%	4.68%	2.18%											2024 composite rate
5	Preferred equity	0.00%	0.00%	0.00%											0.85%
6	Common equity	53.50%	9.77%	5.23%											
7	Total	100.00%		7.41%	Overall Return										
8															
9															
10	Project life (years)	<b>Book</b>	<b>Tax</b>												
11		50	15-year MACRS												
12															
13		<b>Fed Portion</b>		<b>State Portion</b>											
14	Effective Tax Rate	24.40%	20.09%	4.31%											
15	Tax conversion factor	1.32284													
16	Wholesale Revenue Credit	12.44%													
17	ND share - D2 factor	39.1952%													
18	<b>Deferred Tax</b>														
19	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	0	0	593,823	593,823
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	0	0	593,823	593,823
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	(119,328)	(119,328)
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	(25,594)	(25,594)

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Casselton NDSP Capacitor Bank

Line No.	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
		Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Actual Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total
<b>RATE BASE</b>														
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	1,689,578	1,689,578
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	1,689,578	1,689,578
<b>CWIP Calculation:</b>														
	Beginning Balance	3,965	11,231	48,288	71,769	110,049	156,369	214,427	690,575	763,910	983,910	1,329,578	1,689,578	0
	Additional CWIP	7,266	37,057	23,480	38,281	46,320	58,058	476,148	73,335	220,000	345,668	360,000	0	1,685,613
	Closings from CWIP												(1,689,578)	
	AFDUC													
4	CWIP (Project #T02032.0222)	11,231	48,288	71,769	110,049	156,369	214,427	690,575	763,910	983,910	1,329,578	1,689,578	0	0
5	ADTT Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0
6	Accumulated Deferred Income Tax-Federal Only	0	0	0	0	0	0	0	0	0	0	0	(16,976)	(16,976)
7	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	(20,617)	(20,617)
8	Ending rate base	11,231	48,288	71,769	110,049	156,369	214,427	690,575	763,910	983,910	1,329,578	1,689,578	1,668,961	1,668,961
9	Average rate base	49,632	49,632	49,632	49,632	49,632	49,632	49,632	49,632	49,632	49,632	49,632	49,632	595,585
11	Return on Rate Base	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	45,515
13	Available for return (equity portion of rate base)	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	30,549
<b>EXPENSES</b>														
17	O&M and Depreciation													
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Property Tax	2	2	2	2	2	2	2	2	2	2	2	2	25
20	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total O&M and Depreciation Expense	2	2	2	2	2	2	2	2	2	2	2	2	25
23	Income before Taxes													
24	Available for return (from above)	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	2,546	30,549
25	Taxable Income (grossed up)	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,368	3,368	40,411
27	Income Taxes													
28	Current and Def Income Taxes	822	822	822	822	822	822	822	822	822	822	822	822	9,862
29	Total Income Tax Expense	822	822	822	822	822	822	822	822	822	822	822	822	9,862
<b>REVENUE REQUIREMENTS</b>														
33	Expenses	824	824	824	824	824	824	824	824	824	824	824	824	9,888
34	Return on rate base	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	45,515
35	Subtotal revenue requirements	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	4,617	55,402
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit	(682)	(682)	(682)	(682)	(682)	(682)	(682)	(682)	(682)	(682)	(682)	(682)	(8,182)
38	Total revenue requirements	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	3,935	47,221
39														
40	North Dakota share - D2 factor	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	1,558	18,699

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure	Ratio	Cost	WA Cost										
3	Debt	47.50%	5.29%	2.51%										
4	Preferred equity	0.00%	0.00%	0.00%										
5	Common equity	52.50%	9.77%	5.13%										
6	Total	100.00%		7.64%	Overall Return									
7														
8														
9														
10	Project life (years)	Book	Tax											
11		50	15-year MACRS											
12				Fed Portion	State Portion									
13	Effective Tax Rate	24.40%	20.09%	4.31%										
14	Tax conversion factor	1.32284												
15	Wholesale Revenue Credit	14.77%												
16	ND share - D2 factor	39.5989%												
17														
18	<b>Deferred Tax</b>													
19	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	0	84,479	84,479
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	0	84,479	84,479
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	(16,976)	(16,976)
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	(3,641)	(3,641)





Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Cooperstown - Relocate 41.6kV

Line No.	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
		Projected Jan	Projected Feb	Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total
<b>RATE BASE</b>														
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	1,150,000
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	1,150,000
<b>CWIP Calculation:</b>														
	Beginning Balance	100,000	187,500	275,000	362,500	450,000	537,500	625,000	712,500	800,000	887,500	975,000	1,062,500	
	Additional CWIP	87,500	87,500	87,500	87,500	87,500	87,500	87,500	87,500	87,500	87,500	87,500	87,500	1,050,000
	Closings from CWIP													(1,150,000)
	AFDUC													
4	CWIP (Project #T05003.0223)	187,500	275,000	362,500	450,000	537,500	625,000	712,500	800,000	887,500	975,000	1,062,500	0	0
5	ADTT Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
6	Accumulated Deferred Income Tax-Federal Only	0	0	0	0	0	0	0	0	0	0	0	(32)	(32)
7	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	(2,510)	(2,510)
8	Ending rate base	187,500	275,000	362,500	450,000	537,500	625,000	712,500	800,000	887,500	975,000	1,062,500	1,147,490	1,147,490
9														
10	Average rate base	52,067	52,067	52,067	52,067	52,067	52,067	52,067	52,067	52,067	52,067	52,067	52,067	624,807
11														
12	Return on Rate Base	3.856	3.856	3.856	3.856	3.856	3.856	3.856	3.856	3.856	3.856	3.856	3.856	46,268
13														
14	Available for return (equity portion of rate base)	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,656
15														
<b>EXPENSES</b>														
17	O&M and Depreciation													
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Property Tax	53	53	53	53	53	53	53	53	53	53	53	53	637
20	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total O&M and Depreciation Expense	53	53	53	53	53	53	53	53	53	53	53	53	637
22														
23	Income before Taxes													
24	Available for return (from above)	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	2,721	32,656
25	Taxable Income (grossed up)	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,198
26														
27	Income Taxes													
28	Current and Def Income Taxes	879	879	879	879	879	879	879	879	879	879	879	879	10,542
29	Total Income Tax Expense	879	879	879	879	879	879	879	879	879	879	879	879	10,542
30														
31														
<b>REVENUE REQUIREMENTS</b>														
33	Expenses	932	932	932	932	932	932	932	932	932	932	932	932	11,180
34	Return on rate base	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	46,268
35	Subtotal revenue requirements	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	57,448
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit	(595)	(595)	(595)	(595)	(595)	(595)	(595)	(595)	(595)	(595)	(595)	(595)	(7,145)
38	Total revenue requirements	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	50,304
39														
40	North Dakota share - D2 factor	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	19,717

Line No.	SUPPORTING INFORMATION / DATA													
1	ND Cap Structure with allowed ROE per order.													
2	Capital Structure													
3		<b>Ratio</b>	<b>Cost</b>	<b>WA Cost</b>							<b>Property tax</b>			
4	Debt	46.50%	4.68%	2.18%							2024 composite rate		0.85%	
5	Preferred equity	0.00%	0.00%	0.00%										
6	Common equity	53.50%	9.77%	5.23%										
7	Total	100.00%		7.41%	Overall Return									
8														
9														
10	Project life (years)	<b>Book</b>	<b>Tax</b>											
11		50	15-year MACRS											
12														
13			<b>Fed Portion</b>	<b>State Portion</b>										
14	Effective Tax Rate	24.40%	20.09%	4.31%										
15	Tax conversion factor	1.32284												
16	Wholesale Revenue Credit	12.44%												
17	ND share - D2 factor	39.1952%												
18	<b>Deferred Tax</b>													
19	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	0	57,500	57,500
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	0	57,500	57,500
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	(11,555)	(11,555)
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	(2,478)	(2,478)

Otter Tail Power Company  
North Dakota Transmission Cost Recovery Rider  
Transmission Extenda-Life Program

Line No.	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
<b>RATE BASE</b>														
1	Plant Balance	0	0	0	0	0	0	0	704,973	704,973	704,973	1,943,459	1,943,459	
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	(1,022)	(2,043)	(3,065)	(3,065)	
3	Net Plant in Service	0	0	0	0	0	0	0	704,973	703,951	702,930	1,940,394	1,940,394	
4	CWIP (Project #)	27,366	436,560	883,933	998,887	1,101,951	1,183,951	1,320,064	1,846,792	1,452,430	1,834,235	2,125,394	1,138,717	
5	ADIT Federal Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
6	Accumulated Deferred Income Tax-Federal Only	0	0	0	0	0	0	0	0	205	411	(18,911)	(18,911)	
7	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	249	499	(22,967)	(22,967)	
8	Ending rate base	27,366	436,560	883,933	998,887	1,101,951	1,183,951	1,320,064	1,846,792	2,157,403	2,538,435	3,056,144	3,056,144	
9														
10	Average rate base	117,854	117,854	117,854	117,854	117,854	117,854	117,854	117,854	117,854	117,854	117,854	1,414,252	
11														
12	Return on Rate Base	9.006	9.006	9.006	9.006	9.006	9.006	9.006	9.006	9.006	9.006	9.006	108,077	
13														
14	Available for return (equity portion of rate base)	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	72,541	
15														
<b>EXPENSES</b>														
<b>O&amp;M and Depreciation</b>														
18	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	
19	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	
20	Book Depreciation	0	0	0	0	0	0	0	0	1,022	1,022	1,022	3,065	
21	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	1,022	1,022	1,022	3,065	
22														
23	Income before Taxes													
24	Available for return (from above)	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	6,045	72,541	
25	Taxable Income (grossed up)	7,997	7,997	7,997	7,997	7,997	7,997	7,997	7,997	7,997	7,997	7,997	95,959	
26														
27	Income Taxes													
28	Current and Def Income Taxes	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	23,419	
29	Total Income Tax Expense	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	23,419	
30														
31														
<b>REVENUE REQUIREMENTS</b>														
33	Expenses	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	2,973	2,973	2,973	26,484	
34	Return on rate base	9,006	9,006	9,006	9,006	9,006	9,006	9,006	9,006	9,006	9,006	9,006	108,077	
35	Subtotal revenue requirements	10,958	10,958	10,958	10,958	10,958	10,958	10,958	10,958	11,980	11,980	11,980	134,561	
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	
37	Wholesale Revenue Credit	(1,618)	(1,618)	(1,618)	(1,618)	(1,618)	(1,618)	(1,618)	(1,618)	(1,769)	(1,769)	(1,769)	(19,872)	
38	Total revenue requirements	9,340	9,340	9,340	9,340	9,340	9,340	9,340	9,340	10,211	10,211	10,211	114,689	
39														
40	North Dakota share - D2 factor	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	3,698	4,043	4,043	45,416	
<b>SUPPORTING INFORMATION / DATA</b>														
1	ND Cap Structure with allowed ROE per order:													
2	Capital Structure													
3	Debt	Ratio	Cost	WA Cost										
4		47.50%	5.29%	2.51%										
5	Preferred equity	0.00%	0.00%	0.00%										
6	Common equity	52.50%	9.77%	5.13%										
7	Total	100.00%		7.64%	Overall Return									
8														
9														
10	Project life (years)	Book	Tax											
11		50	15-year MACRS											
12														
13			Fed Portion	State Portion										
14	Effective Tax Rate	24.40%	20.09%	4.31%										
15	Tax conversion factor	1.32284												
16	Wholesale Revenue Credit	14.77%												
17	ND share - D2 factor	39.5989%												
18	<b>Deferred Tax</b>													
19	Book depreciation	0	0	0	0	0	0	0	0	1,022	1,022	1,022	3,065	
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	97,173	97,173	
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	97,173	97,173	
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	205	205	(19,322)	(18,911)	
23	State deferred income taxes	0	0	0	0	0	0	0	0	44	44	(4,144)	(4,056)	





Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Transmission Line Replacement Program

Line No.	Year>>	2024 Projected January	2024 Projected February	2024 Projected March	2024 Projected April	2024 Projected May	2024 Projected June	2024 Projected July	2024 Projected August	2024 Projected September	2024 Projected October	2024 Projected November	2024 Projected December	2024 Projected Total																				
<b>RATE BASE</b>																																		
1	Plant Balance	0	0	0	0	0	0	0	0	0	1,500,235	1,500,235	1,500,235	1,500,235																				
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(2,174)	(4,348)	(4,348)	(4,348)																				
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	1,500,235	1,498,060	1,495,886	1,495,886																				
4	CWIP (Project #)	946,462	1,086,462	1,319,587	1,532,712	1,735,837	1,928,962	2,122,087	2,315,212	2,508,337	1,201,227	1,301,227	1,401,227	1,401,227																				
5	ADIT Federal Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027																					
6	Accumulated Deferred Income Tax-Federal Only	0	0	0	0	0	0	0	0	0	(853)	(1,256)	(1,268)	(1,268)																				
7	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	(1,931)	(3,317)	(4,314)	(4,314)																				
8	Accumulated Deferred Income Taxes Federal & State - No Proration	0	0	0	0	0	0	0	0	0	(6,102)	(11,674)	(17,245)	(17,245)																				
9	Ending rate base	946,462	1,086,462	1,319,587	1,532,712	1,735,837	1,928,962	2,122,087	2,315,212	2,508,337	2,699,531	2,795,970	2,892,800	2,892,800																				
10	Average rate base	153,496	153,496	153,496	153,496	153,496	153,496	153,496	153,496	153,496	153,496	153,496	153,496	1,841,955																				
11	Return on Rate Base	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	136,401																				
12	Available for return (equity portion of rate base)	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	96,270																				
<b>EXPENSES</b>																																		
<i>O&amp;M and Depreciation</i>																																		
17	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0																				
18	Property Tax	32	32	32	32	32	32	32	32	32	32	32	32	388																				
19	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	2,174	4,348																				
20	Total O&M and Depreciation Expense	32	32	32	32	32	32	32	32	32	32	32	2,207	4,736																				
21	Income before Taxes	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	96,270																				
22	Available for return (from above)	10,612	10,612	10,612	10,612	10,612	10,612	10,612	10,612	10,612	10,612	10,612	10,612	127,350																				
23	Taxable Income (grossed up)	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	8,023	96,270																				
24	Income Taxes	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	31,080																				
25	Current and Def Income Taxes	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	31,080																				
26	Total Income Tax Expense	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	31,080																				
<b>REVENUE REQUIREMENTS</b>																																		
27	Expenses	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	2,622	4,797	35,816																				
28	Return on rate base	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	11,367	136,401																				
29	Subtotal revenue requirements	13,989	13,989	13,989	13,989	13,989	13,989	13,989	13,989	13,989	13,989	13,989	16,163	172,217																				
30	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0																				
31	Wholesale Revenue Credit	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(1,740)	(2,010)	(2,010)	(21,418)																				
32	Total revenue requirements	12,249	12,249	12,249	12,249	12,249	12,249	12,249	12,249	12,249	12,249	14,153	14,153	150,799																				
33	North Dakota share - D2 factor	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	5,547	5,547	59,106																				
<b>SUPPORTING INFORMATION / DATA</b>																																		
1	ND Cap Structure with allowed ROE per order.																																	
2	Capital Structure																																	
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18	<b>Deferred Tax</b>																																	
19	Book depreciation	0	0	0	0	0	0	0	0	0	0	2,174	2,174	4,348																				
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	25,004	25,004	25,004	75,012																				
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	25,004	25,004	25,004	75,012																				
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	(5,025)	(4,588)	(4,588)	(14,200)																				
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	(1,078)	(984)	(984)	(3,046)																				



Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Transmission Extenda-Life Program

Line No.	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
<b>RATE BASE</b>														
1	Plant Balance	0	0	0	0	0	0	0	0	0	500,000	500,000	975,000	975,000
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(725)	(1,449)	(1,449)	(1,449)
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	500,000	499,275	973,551	973,551
4	CWIP (Project #)	89,583	179,167	268,750	358,333	447,917	580,357	712,798	845,238	977,679	610,119	692,559	300,000	300,000
5	ADIT Federal Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	0.0027
6	Accumulated Deferred Income Tax-Federal Only	0	0	0	0	0	0	0	0	0	(284)	(418)	(436)	(436)
7	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	(644)	(1,106)	(2,474)	(2,474)
8	Accumulated Deferred Income Taxes Federal & State - No Pr	0	0	0	0	0	0	0	0	0	(2,034)	(3,891)	(11,544)	(11,544)
9	Ending rate base	89,583	179,167	268,750	358,333	447,917	580,357	712,798	845,238	977,679	1,109,475	1,190,729	1,271,076	1,271,076
10	Average rate base	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	51,481	617,777
11	Return on Rate Base	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	45,748
12	Return on Rate Base	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	45,748
13	Available for return (equity portion of rate base)	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	32,288
14	Available for return (equity portion of rate base)	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	32,288
15	Available for return (equity portion of rate base)	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	32,288
<b>EXPENSES</b>														
<b>O&amp;M and Depreciation</b>														
17	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Book Depreciation	0	0	0	0	0	0	0	0	0	0	725	725	1,449
20	Book Depreciation	0	0	0	0	0	0	0	0	0	0	725	725	1,449
21	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	725	725	1,449
22	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	725	725	1,449
23	Income before Taxes	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	32,288
24	Available for return (from above)	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	32,288
25	Taxable Income (grossed up)	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	42,712
26	Taxable Income (grossed up)	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	42,712
27	Income Taxes	869	869	869	869	869	869	869	869	869	869	869	869	10,424
28	Current and Def Income Taxes	869	869	869	869	869	869	869	869	869	869	869	869	10,424
29	Total Income Tax Expense	869	869	869	869	869	869	869	869	869	869	869	869	10,424
30	Total Income Tax Expense	869	869	869	869	869	869	869	869	869	869	869	869	10,424
31	Total Income Tax Expense	869	869	869	869	869	869	869	869	869	869	869	869	10,424
<b>REVENUE REQUIREMENTS</b>														
32	Expenses	869	869	869	869	869	869	869	869	869	869	1,593	1,593	11,873
33	Return on rate base	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	3,812	45,748
34	Subtotal revenue requirements	4,681	4,681	4,681	4,681	4,681	4,681	4,681	4,681	4,681	4,681	5,406	5,406	57,621
35	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(672)	(672)	(7,166)
38	Wholesale Revenue Credit	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(582)	(672)	(672)	(7,166)
39	Total revenue requirements	4,099	4,099	4,099	4,099	4,099	4,099	4,099	4,099	4,099	4,099	4,733	4,733	50,455
40	North Dakota share - D2 factor	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,607	1,855	1,855	19,776

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20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	8,333	8,333	32,083	48,750																										
21	Tax depreciation-ND	0	0	0	0	0	0	0	0	0	8,333	8,333	32,083	48,750																										
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	(1,675)	(1,529)	(6,302)	(9,505)																										
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	(359)	(328)	(1,352)	(2,039)																										









Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Alexandria to Big Oaks 345kV double circuit (BSSa)

Line No.	Project #	Year>>	2023							2023	2023	2023	2023	2023	2023	2023
			Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Actual Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total	
<b>RATE BASE</b>																
1			0	0	0	0	0	0	0	0	0	0	0	0	0	
2			0	0	0	0	0	0	0	0	0	0	0	0	0	
3			0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>CWIP Calculation:</b>																
			1,242	1,661	1,670	1,679	1,688	1,698	1,698	1,808	1,808	1,808	125,907	250,006	372,864	
			419	9	9	9	10	0	111	0	0	124,099	124,099	124,099		
4			1,661	1,670	1,679	1,688	1,698	1,698	1,808	1,808	1,808	125,907	250,006	374,105	374,105	
5			1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	
6			0	0	0	0	0	0	0	0	0	0	0	0	0	
7			0	0	0	0	0	0	0	0	0	0	0	0	0	
8			1,661	1,670	1,679	1,688	1,698	1,698	1,808	1,808	1,808	125,907	250,006	374,105	374,105	
9			11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	
10			(1,476)	(1,484)	(1,491)	(1,500)	(1,508)	(1,508)	(1,607)	(1,607)	(1,607)	(111,878)	(222,148)	(332,419)	(332,419)	
11			185	186	187	188	189	189	202	202	202	14,030	27,858	41,687	41,687	
12			0	0	0	0	0	0	0	0	0	0	0	0	0	
13			0	0	0	0	0	0	0	0	0	0	0	0	0	
14			0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>EXPENSES</b>																
15			0	0	0	0	0	0	0	0	0	0	0	0	0	
16			0	0	0	0	0	0	0	0	0	0	0	0	0	
17			0	0	0	0	0	0	0	0	0	0	0	0	0	
18			0	0	0	0	0	0	0	0	0	0	0	0	0	
19			0	0	0	0	0	0	0	0	0	0	0	0	0	
20			11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	11.14%	
21			0	0	0	0	0	0	0	0	0	0	0	0	0	
22			0	0	0	0	0	0	0	0	0	0	0	0	0	
23			0	0	0	0	0	0	0	0	0	0	0	0	0	
24			0	0	0	0	0	0	0	0	0	0	0	0	0	
25			0	0	0	0	0	0	0	0	0	0	0	0	0	
26			0	0	0	0	0	0	0	0	0	0	0	0	0	
27			0	0	0	0	0	0	0	0	0	0	0	0	0	
28			0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>REVENUE REQUIREMENTS</b>																
29			0	0	0	0	0	0	0	0	0	0	0	0	0	
30			0	0	0	0	0	0	0	0	0	0	0	0	0	
31			0	0	0	0	0	0	0	0	0	0	0	0	0	
32			0	0	0	0	0	0	0	0	0	0	0	0	0	
33			0	0	0	0	0	0	0	0	0	0	0	0	0	
34			0	0	0	0	0	0	0	0	0	0	0	0	0	
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Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Alexandria to Big Oaks 345KV double circuit (BSSa)

Line No.	Project #	Year>>	2024 Projected Jan	2024 Projected Feb	2024 Projected Mar	2024 Projected Apr	2024 Projected May	2024 Projected Jun	2024 Projected Jul	2024 Projected Aug	2024 Projected Sep	2024 Projected Oct	2024 Projected Nov	2024 Projected Dec	2024 Projected Total
<b>RATE BASE</b>															
1		Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3		Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CWIP Calculation:</b>															
		Beginning Balance	374,105	475,512	576,919	678,326	779,732	881,139	982,546	1,083,953	1,185,359	1,286,766	1,388,173	1,489,580	
		Additional CWIP	101,407	101,407	101,407	101,407	101,407	101,407	101,407	101,407	101,407	101,407	101,407	101,407	1,216,881
		Closings from CWIP													
		AFDUC													
4		CWIP	475,512	576,919	678,326	779,732	881,139	982,546	1,083,953	1,185,359	1,286,766	1,388,173	1,489,580	1,590,986	1,590,986
5		ADDT Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
6		Accumulated Deferred Income Tax-Federal Only	0	0	0	0	0	0	0	0	0	0	0	0	0
7		Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	0	0
8		Accumulated Deferred Income Taxes Federal & State - No Pror	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Ending rate base	475,512	576,919	678,326	779,732	881,139	982,546	1,083,953	1,185,359	1,286,766	1,388,173	1,489,580	1,590,986	1,590,986
10		OTP Load Percentage	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%
11		Remove Non-OTP Load Portion	(422,138)	(512,223)	(602,258)	(692,293)	(782,328)	(872,363)	(962,398)	(1,052,433)	(1,142,468)	(1,232,503)	(1,322,538)	(1,412,573)	(1,412,573)
12		Retail Ending Rate Base	53,324	64,696	76,067	87,439	98,811	110,183	121,554	132,926	144,298	155,670	167,041	178,413	178,413
13		Average rate base	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	9,180	110,162
14		Return on Rate Base	680	680	680	680	680	680	680	680	680	680	680	680	8,158
15		Available for return (equity portion of rate base)	480	480	480	480	480	480	480	480	480	480	480	480	5,758
<b>EXPENSES</b>															
<b>O&amp;M and Depreciation</b>															
16		Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
17		Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
18		Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
19		Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
20		OTP Load Percentage	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%	11.21%
21		Remove Non-OTP Load Portion	0	0	0	0	0	0	0	0	0	0	0	0	0
22		Retail O&M and Depreciation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
23		Income before Taxes													
24		Available for return (from above)	480	480	480	480	480	480	480	480	480	480	480	480	5,758
25		Taxable Income (grossed up)	635	635	635	635	635	635	635	635	635	635	635	635	7,616
26		Income Taxes													
27		Current and Def Income Taxes	155	155	155	155	155	155	155	155	155	155	155	155	1,859
28		Total Income Tax Expense	155	155	155	155	155	155	155	155	155	155	155	155	1,859
<b>REVENUE REQUIREMENTS</b>															
29		Expenses	155	155	155	155	155	155	155	155	155	155	155	155	1,859
30		Return on rate base	680	680	680	680	680	680	680	680	680	680	680	680	8,158
31		Subtotal revenue requirements	835	835	835	835	835	835	835	835	835	835	835	835	10,017
32		Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
33		Wholesale Revenue Credit													
34		Total revenue requirements	835	835	835	835	835	835	835	835	835	835	835	835	10,017
35		North Dakota share - D2 factor	327	327	327	327	327	327	327	327	327	327	327	327	3,926

Line No.	<b>SUPPORTING INFORMATION / DATA</b>																																					
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2	Capital Structure																																					
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	Effective Tax Rate	Fed Portion	State Portion																																			
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12	Tax depreciation-Federal																																					
13	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																																					
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15	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																																					
16	Federal deferred income taxes																																					
17	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																																					
18	State deferred income taxes																																					
19	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0																																					



Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Jamestown to Ellendale 345KV (JETx)

Line No.	Project #	Year>>	2024 Projected Jan	2024 Projected Feb	2024 Projected Mar	2024 Projected Apr	2024 Projected May	2024 Projected Jun	2024 Projected Jul	2024 Projected Aug	2024 Projected Sep	2024 Projected Oct	2024 Projected Nov	2024 Projected Dec	2024 Projected Total
<b>RATE BASE</b>															
1	Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CWIP Calculation:</b>															
	Beginning Balance		1,686,979	1,908,622	2,142,765	2,376,908	2,639,801	2,912,694	3,616,301	4,299,908	4,979,765	5,659,622	6,364,479	7,184,790	7,877,147
	Additional CWIP Closings from CWIP AFDUC		221,643	234,143	234,143	262,893	272,893	703,607	683,607	679,857	679,857	704,857	820,311	692,357	6,190,168
4	CWIP		1,908,622	2,142,765	2,376,908	2,639,801	2,912,694	3,616,301	4,299,908	4,979,765	5,659,622	6,364,479	7,184,790	7,877,147	7,877,147
5	ADIT Proration Factors		0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
6	Accumulated Deferred Income Tax-Federal Only		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Accumulated Deferred Income Taxes Federal & State		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Ending rate base		1,908,622	2,142,765	2,376,908	2,639,801	2,912,694	3,616,301	4,299,908	4,979,765	5,659,622	6,364,479	7,184,790	7,877,147	7,877,147
9	OTP Load Percentage		3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%
10	Remove Non-OTP Load Portion		(1,848,692)	(2,075,483)	(2,302,273)	(2,556,912)	(2,821,236)	(3,502,749)	(4,164,891)	(4,823,401)	(5,481,910)	(6,164,635)	(6,959,188)	(7,629,805)	(7,629,805)
11	Retail Ending Rate Base		59,931	67,283	74,635	82,890	91,459	113,552	135,017	156,365	177,712	199,845	225,602	247,342	247,342
10	Average rate base		10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	129,559
11	Return on Rate Base		800	800	800	800	800	800	800	800	800	800	800	800	9,594
12	Return on Rate Base		800	800	800	800	800	800	800	800	800	800	800	800	9,594
13	Return on Rate Base		800	800	800	800	800	800	800	800	800	800	800	800	9,594
14	Available for return (equity portion of rate base)		564	564	564	564	564	564	564	564	564	564	564	564	6,771
15	Available for return (equity portion of rate base)		564	564	564	564	564	564	564	564	564	564	564	564	6,771
<b>EXPENSES</b>															
<b>O&amp;M and Depreciation</b>															
17	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax		896	896	896	896	896	896	896	896	896	896	896	896	10,754
19	Book Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Book Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total O&M and Depreciation Expense		896	896	896	896	896	896	896	896	896	896	896	896	10,754
22	OTP Load Percentage		3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%
23	Remove Non-OTP Load Portion		(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(10,417)
24	Retail O&M and Depreciation Expenses		28	28	28	28	28	28	28	28	28	28	28	28	338
23	Income before Taxes		564	564	564	564	564	564	564	564	564	564	564	564	6,771
24	Available for return (from above)		564	564	564	564	564	564	564	564	564	564	564	564	6,771
25	Taxable Income (grossed up)		746	746	746	746	746	746	746	746	746	746	746	746	8,957
26	Taxable Income (grossed up)		746	746	746	746	746	746	746	746	746	746	746	746	8,957
27	Income Taxes		182	182	182	182	182	182	182	182	182	182	182	182	2,186
28	Current and Def Income Taxes		182	182	182	182	182	182	182	182	182	182	182	182	2,186
29	Total Income Tax Expense		182	182	182	182	182	182	182	182	182	182	182	182	2,186
30	Total Income Tax Expense		182	182	182	182	182	182	182	182	182	182	182	182	2,186
31	Total Income Tax Expense		182	182	182	182	182	182	182	182	182	182	182	182	2,186
<b>REVENUE REQUIREMENTS</b>															
32	Expenses		210	210	210	210	210	210	210	210	210	210	210	210	2,524
33	Expenses		210	210	210	210	210	210	210	210	210	210	210	210	2,524
34	Return on rate base		800	800	800	800	800	800	800	800	800	800	800	800	9,594
35	Subtotal revenue requirements		1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	12,118
36	Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
37	Wholesale Revenue Credit		0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total revenue requirements		1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	12,118
39	Total revenue requirements		1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	1,010	12,118
40	North Dakota share - D2 factor		396	396	396	396	396	396	396	396	396	396	396	396	4,750

Line No.	<b>SUPPORTING INFORMATION / DATA</b>															
1	ND Cap Structure with allowed ROE per order.															
2	Capital Structure															
3	Debt															
4	Preferred equity															
5	Common equity															
6	Total															
7	Overall Return															
8	Book															
9	Tax															
10	Project life (years)															
11	50 15-year MACRS															
12	Fed Portion															
13	State Portion															
14	Effective Tax Rate															
15	Tax conversion factor															
16	Wholesale Revenue Credit															
17	ND share - D2 factor															
18	<b>Deferred Tax</b>															
19	Book depreciation															
20	Tax depreciation-Federal															
21	Tax depreciation-ND															
22	Federal deferred income taxes															
23	State deferred income taxes															

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Maple River Substation Addition (JETX)

Line No.	Project #	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>RATE BASE</b>															
1			0	0	0	0	0	0	0	0	0	0	0	0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CWIP Calculation:</b>															
			0	0	0	0	0	0	0	0	1,100,000	1,650,000	2,200,000	2,750,000	3,300,000
			0	0	0	0	0	0	0	0	1,100,000	550,000	550,000	550,000	3,300,000
4			0	0	0	0	0	0	0	0	1,100,000	1,650,000	2,200,000	2,750,000	3,300,000
5			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
6			0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	1,100,000	1,650,000	2,200,000	2,750,000	3,300,000
9			0	0	0	0	0	0	0	0	1,100,000	1,650,000	2,200,000	2,750,000	3,300,000
10			1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%
11			0	0	0	0	0	0	0	(1,082,840)	(1,624,260)	(2,165,680)	(2,707,100)	(3,248,520)	(3,248,520)
			0	0	0	0	0	0	0	17,160	25,740	34,320	42,900	51,480	51,480
10			0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0
14			0	0	0	0	0	0	0	0	0	0	0	0	0
15			0	0	0	0	0	0	0	0	0	0	0	0	0
<b>EXPENSES</b>															
<i>O&amp;M and Depreciation</i>															
17			0	0	0	0	0	0	0	0	0	0	0	0	0
18			0	0	0	0	0	0	0	0	0	0	0	0	0
19			0	0	0	0	0	0	0	0	0	0	0	0	0
20			0	0	0	0	0	0	0	0	0	0	0	0	0
21			0	0	0	0	0	0	0	0	0	0	0	0	0
22			0	0	0	0	0	0	0	0	0	0	0	0	0
22			1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%	1.56%
23			0	0	0	0	0	0	0	0	0	0	0	0	0
24			0	0	0	0	0	0	0	0	0	0	0	0	0
23			0	0	0	0	0	0	0	0	0	0	0	0	0
24			0	0	0	0	0	0	0	0	0	0	0	0	0
25			0	0	0	0	0	0	0	0	0	0	0	0	0
26			0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28			0	0	0	0	0	0	0	0	0	0	0	0	0
29			0	0	0	0	0	0	0	0	0	0	0	0	0
30			0	0	0	0	0	0	0	0	0	0	0	0	0
31			0	0	0	0	0	0	0	0	0	0	0	0	0
<b>REVENUE REQUIREMENTS</b>															
32			0	0	0	0	0	0	0	0	0	0	0	0	0
33			0	0	0	0	0	0	0	0	0	0	0	0	0
34			0	0	0	0	0	0	0	0	0	0	0	0	0
35			0	0	0	0	0	0	0	0	0	0	0	0	0
36			0	0	0	0	0	0	0	0	0	0	0	0	0
37			0	0	0	0	0	0	0	0	0	0	0	0	0
38			0	0	0	0	0	0	0	0	0	0	0	0	0

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Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Maple River Substation Addition (JETx)

Line No.	Project #	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
			Projected Jan	Projected Feb	Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total	
<b>RATE BASE</b>																
1	Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CWIP Calculation:</b>																
	Beginning Balance		3,300,000	3,525,000	3,750,000	3,975,000	4,200,000	4,425,000	4,650,000	4,875,000	5,100,000	5,325,000	5,550,000	5,775,000	6,000,000	6,000,000
	Additional CWIP		225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	2,700,000
	Closings from CWIP															
	AFDUC															
4	CWIP		3,525,000	3,750,000	3,975,000	4,200,000	4,425,000	4,650,000	4,875,000	5,100,000	5,325,000	5,550,000	5,775,000	6,000,000	6,000,000	6,000,000
5	ADIT Proration Factors		0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	0.0027	0.0027
6	Accumulated Deferred Income Tax-Federal Only		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Accumulated Deferred Income Taxes Federal & State		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Ending rate base		3,525,000	3,750,000	3,975,000	4,200,000	4,425,000	4,650,000	4,875,000	5,100,000	5,325,000	5,550,000	5,775,000	6,000,000	6,000,000	6,000,000
9	OTP Load Percentage		1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%
10	Remove Non-OTP Load Portion		(3,469,658)	(3,691,125)	(3,912,593)	(4,134,060)	(4,355,528)	(4,576,995)	(4,798,463)	(5,019,930)	(5,241,398)	(5,462,865)	(5,684,333)	(5,905,800)	(5,905,800)	(5,905,800)
11	Retail Ending Rate Base		55,343	58,875	62,408	65,940	69,473	73,005	76,538	80,070	83,603	87,135	90,668	94,200	94,200	94,200
10	Average rate base		6,082	6,082	6,082	6,082	6,082	6,082	6,082	6,082	6,082	6,082	6,082	6,082	6,082	72,980
11																
12	Return on Rate Base		450	450	450	450	450	450	450	450	450	450	450	450	450	5,404
13																
14	Available for return (equity portion of rate base)		318	318	318	318	318	318	318	318	318	318	318	318	318	3,814
15																
<b>EXPENSES</b>																
<b>O&amp;M and Depreciation</b>																
17	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax		1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	21,038
19	Book Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total O&M and Depreciation Expense		1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	21,038
21																
22	OTP Load Percentage		1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%
23	Remove Non-OTP Load Portion		(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(20,707)
24	Retail O&M and Depreciation Expenses		28	28	28	28	28	28	28	28	28	28	28	28	28	330
23	Income before Taxes															
24	Available for return (from above)		318	318	318	318	318	318	318	318	318	318	318	318	318	3,814
25	Taxable Income (grossed up)		420	420	420	420	420	420	420	420	420	420	420	420	420	5,046
26																
27	Income Taxes															
28	Current and Def Income Taxes		103	103	103	103	103	103	103	103	103	103	103	103	103	1,231
29	Total Income Tax Expense		103	103	103	103	103	103	103	103	103	103	103	103	103	1,231
30																
31																
<b>REVENUE REQUIREMENTS</b>																
32	Expenses		130	130	130	130	130	130	130	130	130	130	130	130	130	1,562
33	Return on rate base		450	450	450	450	450	450	450	450	450	450	450	450	450	5,404
34	Subtotal revenue requirements		580	580	580	580	580	580	580	580	580	580	580	580	580	6,966
35	Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Wholesale Revenue Credit															
37	Total revenue requirements		580	580	580	580	580	580	580	580	580	580	580	580	580	6,966
38	North Dakota share - D2 factor		228	228	228	228	228	228	228	228	228	228	228	228	228	2,730

Line No.	<b>SUPPORTING INFORMATION / DATA</b>																
1	ND Cap Structure with allowed ROE per order.																
2	Capital Structure																
3	Debt																
4	Preferred equity																
5	Common equity																
6	Total																
7	Overall Return																
8	Project life																
9	(years)																
10	50																
11	15-year MACRS																
12	Fed Portion																
13	State Portion																
14	Effective Tax Rate																
15	Tax conversion factor																
16	Wholesale Revenue Credit																
17	ND share - D2 factor																
18	<b>Deferred Tax</b>																
19	Book depreciation																
20	Tax depreciation-Federal																
21	Tax depreciation-ND																
22	Federal deferred income taxes																
23	State deferred income taxes																



Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Jamestown 345 Substation Addition (JETx)

Line No.	Project #	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
			Projected Jan	Projected Feb	Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total	
<b>RATE BASE</b>																
1	Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CWIP Calculation:</b>																
	Beginning Balance		0	8,841	17,682	26,523	35,363	44,204	53,045	61,886	70,727	79,568	88,408	97,249		
	Additional CWIP		8,841	8,841	8,841	8,841	8,841	8,841	8,841	8,841	8,841	8,841	8,841	8,841		
	Closings from CWIP		0	0	0	0	0	0	0	0	0	0	0	0		
	AEDUC		0	0	0	0	0	0	0	0	0	0	0	0		
4	CWIP (Project #T03032.0323)		8,841	17,682	26,523	35,363	44,204	53,045	61,886	70,727	79,568	88,408	97,249	106,090		
5	ADIT Proration Factors		0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027		
6	Accumulated Deferred Income Tax-Federal Only		0	0	0	0	0	0	0	0	0	0	0	0		
7	Accumulated Deferred Income Taxes Federal & State		0	0	0	0	0	0	0	0	0	0	0	0		
8	Ending rate base		8,841	17,682	26,523	35,363	44,204	53,045	61,886	70,727	79,568	88,408	97,249	106,090		
9	OTP Load Percentage		1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%		
10	Remove Non-OTP Load Portion		(8,702)	(17,404)	(26,106)	(34,808)	(43,510)	(52,212)	(60,914)	(69,616)	(78,318)	(87,020)	(95,722)	(104,424)		
11	Retail Ending Rate Base		139	278	416	555	694	833	972	1,110	1,249	1,388	1,527	1,666		
10	Average rate base		69	69	69	69	69	69	69	69	69	69	69	69		833
11																
12	Return on Rate Base		5	5	5	5	5	5	5	5	5	5	5	5		62
13																
14	Available for return (equity portion of rate base)		4	4	4	4	4	4	4	4	4	4	4	4		44
15																
<b>EXPENSES</b>																
<b>O&amp;M and Depreciation</b>																
18	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Property Tax		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Book Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total O&M and Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22																
22	OTP Load Percentage		1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%	1.57%		1.57%
23	Remove Non-OTP Load Portion		0	0	0	0	0	0	0	0	0	0	0	0		0
24	Retail O&M and Depreciation Expenses		0	0	0	0	0	0	0	0	0	0	0	0		0
23	Income before Taxes															
24	Available for return (from above)		4	4	4	4	4	4	4	4	4	4	4	4		44
25	Taxable Income (grossed up)		5	5	5	5	5	5	5	5	5	5	5	5		58
26																
27	Income Taxes															
28	Current and Def Income Taxes		1	1	1	1	1	1	1	1	1	1	1	1		14
29	Total Income Tax Expense		1	1	1	1	1	1	1	1	1	1	1	1		14
30																
31																
<b>REVENUE REQUIREMENTS</b>																
33	Expenses		1	1	1	1	1	1	1	1	1	1	1	1		14
34	Return on rate base		5	5	5	5	5	5	5	5	5	5	5	5		62
35	Subtotal revenue requirements		6	6	6	6	6	6	6	6	6	6	6	6		76
36	Adjustments		0	0	0	0	0	0	0	0	0	0	0	0		0
37	Wholesale Revenue Credit															
38	Total revenue requirements		6	6	6	6	6	6	6	6	6	6	6	6		76
39																
40	North Dakota share - D2 factor		2	2	2	2	2	2	2	2	2	2	2	2		30

Line No.	<b>SUPPORTING INFORMATION / DATA</b>																																																																																																					
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2	Capital Structure																																																																																																					
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Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																						
Tax depreciation-Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																						
Tax depreciation-ND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																						
Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																						
State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																						

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Twin Brooks Reactor Addition (JETx)

Line No.	Project #	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
			Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun	Actual Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total
<b>RATE BASE</b>															
1			0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CWIP Calculation:</b>															
	Beginning Balance		0	0	0	0	0	0	0	0	0	100,000	200,000	300,000	300,000
	Additional CWIP		0	0	0	0	0	0	0	0	0	100,000	100,000	100,000	0
	Closings from CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
	AEDUC		0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP		0	0	0	0	0	0	0	0	0	100,000	200,000	300,000	300,000
5	ADIT Proration Factors		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
6	Accumulated Deferred Income Tax-Federal Only		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Accumulated Deferred Income Taxes Federal & State		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Ending rate base		0	0	0	0	0	0	0	0	0	100,000	200,000	300,000	300,000
8	OTF Load Percentage		3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%
9	Remove Non-OTF Load Portion		0	0	0	0	0	0	0	0	0	(96,880)	(193,760)	(290,640)	(290,640)
10	Retail Ending Rate Base		0	0	0	0	0	0	0	0	0	3,120	6,240	9,360	9,360
9	Average rate base		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Return on Rate Base		0	0	0	0	0	0	0	0	0	0	0	0	0
11	Return on Rate Base		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Return on Rate Base		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Available for return (equity portion of rate base)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Available for return (equity portion of rate base)		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>EXPENSES</b>															
<b>O&amp;M and Depreciation</b>															
17	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax		0	0	0	0	0	0	0	0	0	0	0	0	0
19	Book Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total O&M and Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
21	OTF Load Percentage		3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%	3.12%
22	Remove Non-OTF Load Portion		0	0	0	0	0	0	0	0	0	0	0	0	0
23	Retail O&M and Depreciation Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
22	Income before Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
23	Available for return (from above)		0	0	0	0	0	0	0	0	0	0	0	0	0
24	Taxable Income (grossed up)		0	0	0	0	0	0	0	0	0	0	0	0	0
25	Income Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
27	Current and Def Income Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
28	Total Income Tax Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Income Tax Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Income Tax Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>REVENUE REQUIREMENTS</b>															
32	Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
33	Return on rate base		0	0	0	0	0	0	0	0	0	0	0	0	0
34	Subtotal revenue requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
35	Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
36	Wholesale Revenue Credit		0	0	0	0	0	0	0	0	0	0	0	0	0
37	Total revenue requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
38	Total revenue requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
39	North Dakota share - D2 factor		0	0	0	0	0	0	0	0	0	0	0	0	0

Line No.	SUPPORTING INFORMATION / DATA
1	
2	
3	ND Cap Structure with allowed ROE per order.
4	Capital Structure
5	Debt
6	Preferred equity
7	Common equity
8	Total
9	
10	Project life
11	(years)
12	
13	
14	
15	
16	
17	
18	
19	Deferred Tax
20	Book depreciation
21	Tax depreciation-Federal
22	Tax depreciation-ND
23	Federal deferred income taxes
23	State deferred income taxes

Ratio	Cost	WA Cost	Property tax
47.50%	5.29%	2.51%	2023 composite rate
0.00%	0.00%	0.00%	0.85%
52.50%	9.77%	5.13%	
100.00%		7.64%	Overall Return

  

Book	Tax
50	15-year MACRS

  

Fed Portion	State Portion
24.40%	20.09%
1.32284	4.31%
14.77%	
39.5989%	

Otter Tail Power Company  
 North Dakota Transmission Cost Recovery Rider  
 Twin Brooks Reactor Addition (JETx)

Line No.	Project #	Year>>	2024 Projected Jan	2024 Projected Feb	2024 Projected Mar	2024 Projected Apr	2024 Projected May	2024 Projected Jun	2024 Projected Jul	2024 Projected Aug	2024 Projected Sep	2024 Projected Oct	2024 Projected Nov	2024 Projected Dec	2024 Projected Total
<b>RATE BASE</b>															
1	Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CWIP Calculation:</b>															
	Beginning Balance		300,000	341,667	383,333	425,000	466,667	508,333	550,000	591,667	633,333	675,000	716,667	758,333	800,000
	Additional CWIP Closings from CWIP AFDUC		41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	500,000
4	CWIP		341,667	383,333	425,000	466,667	508,333	550,000	591,667	633,333	675,000	716,667	758,333	800,000	800,000
5	ADIT Proration Factors		0.9178	0.8411	0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	0.0027
6	Accumulated Deferred Income Tax-Federal Only		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Accumulated Deferred Income Taxes Federal & State		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Ending rate base		341,667	383,333	425,000	466,667	508,333	550,000	591,667	633,333	675,000	716,667	758,333	800,000	800,000
9	OTP Load Percentage		3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%
10	Remove Non-OTP Load Portion Retail Ending Rate Base		(330,938)	(371,297)	(411,655)	(452,013)	(492,372)	(532,730)	(573,088)	(613,447)	(653,805)	(694,163)	(734,522)	(774,880)	(774,880)
11	Average rate base		1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	17,265
12	Return on Rate Base		107	107	107	107	107	107	107	107	107	107	107	107	1,279
13	Available for return (equity portion of rate base)		75	75	75	75	75	75	75	75	75	75	75	75	902
<b>EXPENSES</b>															
<b>O&amp;M and Depreciation</b>															
17	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
18	Property Tax		159	159	159	159	159	159	159	159	159	159	159	159	1,913
19	Book Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total O&M and Depreciation Expense		159	159	159	159	159	159	159	159	159	159	159	159	1,913
21	OTP Load Percentage		3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%	3.14%
22	Remove Non-OTP Load Portion Retail O&M and Depreciation Expenses		(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(154)	(1,852)
23			5	5	5	5	5	5	5	5	5	5	5	5	60
22	Income before Taxes		75	75	75	75	75	75	75	75	75	75	75	75	902
23	Available for return (from above)		99	99	99	99	99	99	99	99	99	99	99	99	1,194
24	Taxable Income (grossed up)														
25	Income Taxes		24	24	24	24	24	24	24	24	24	24	24	24	291
26	Current and Def Income Taxes		24	24	24	24	24	24	24	24	24	24	24	24	291
27	Total Income Tax Expense		24	24	24	24	24	24	24	24	24	24	24	24	291
28															
29															
30															
<b>REVENUE REQUIREMENTS</b>															
31	Expenses		29	29	29	29	29	29	29	29	29	29	29	29	351
32	Return on rate base		107	107	107	107	107	107	107	107	107	107	107	107	1,279
33	Subtotal revenue requirements		136	136	136	136	136	136	136	136	136	136	136	136	1,630
34	Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
35	Wholesale Revenue Credit														
36	Total revenue requirements		136	136	136	136	136	136	136	136	136	136	136	136	1,630
37															
38	North Dakota share - D2 factor		53	53	53	53	53	53	53	53	53	53	53	53	639
39															

Line No.	SUPPORTING INFORMATION / DATA
1	
2	ND Cap Structure with allowed ROE per order.
3	Capital Structure
4	Debt
5	Preferred equity
6	Common equity
7	Total
8	
9	
10	Project life (years)
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	

Ratio	Cost	WA Cost	Property tax
46.50%	4.68%	2.18%	2024 composite rate 0.85%
0.00%	0.00%	0.00%	
53.50%	9.77%	5.23%	
100.00%		7.41% Overall Return	

  

Book	Tax
50	15-year MACRS

  

Fed Portion	State Portion
24.40%	20.09%
1.32284	4.31%
12.44%	
39.1952%	

**Revised Attachment 50**  
**Legislative and Non-Legislative Versions of**  
**Electric Rate Schedule Section 13.05**  
**ND Transmission Cost Recovery Rider**

**TRANSMISSION COST RECOVERY RIDER**

DESCRIPTION	RATE CODE
Large General Service – Demand Charge	NTCRD
Large General Service – Energy Charge	NTCR
Controlled Service	NTCRC
Lighting	NTCRL
All Other Service	NTCRO

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

**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 Transmission Cost Recovery charge, 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.

**RATE:**

TRANSMISSION COST RECOVERY			
Energy Charge per kWh:	kWh		kW
	<b>Large General Service (a)</b>	N/A	¢/kWh
<b>Controlled Service (b)</b>	0.05186	¢/kWh	N/A
<b>Lighting (c)</b>	0.331496	¢/kWh	N/A
<b>All Other Service</b>	0.336575	¢/kWh	N/A

(a) Rate schedules 10.04 Large General Service, 10.05 Large General Service – Time of Day, 10.06 Super Large General Service, 14.02 Real Time Pricing Rider, 14.03 Large General Service Rider, and 14.13 Economic Development Rate Rider.

(b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load, and 14.07 Fixed Time of Delivery

(c) Rate Schedules 11.03 Outdoor Lighting (Energy only) and 11.04 Outdoor Lighting, and 11.07 LED Street and Area Lighting

**TRANSMISSION COST RECOVERY RIDER**

<b>DESCRIPTION</b>	<b>RATE CODE</b>
Large General Service – Demand Charge	NTCRD
Large General Service – Energy Charge	NTCR
Controlled Service	NTCRC
Lighting	NTCRL
All Other Service	NTCRO

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

**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 Transmission Cost Recovery charge, 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.

**RATE:**

<b>TRANSMISSION COST RECOVERY</b>			
<b>Energy Charge per kWh:</b>	kWh		kW
<b>Large General Service (a)</b>	N/A	¢/kWh	\$1.095
<b>Controlled Service (b)</b>	0.051	¢/kWh	N/A
<b>Lighting (c)</b>	0.331	¢/kWh	N/A
<b>All Other Service</b>	0.336	¢/kWh	N/A

(a) Rate schedules 10.04 Large General Service, 10.05 Large General Service – Time of Day, 10.06 Super Large General Service, 14.02 Real Time Pricing Rider, 14.03 Large General Service Rider, and 14.13 Economic Development Rate Rider.  
 (b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load, and 14.07 Fixed Time of Delivery  
 (c) Rate Schedules 11.03 Outdoor Lighting (Energy only) and 11.04 Outdoor Lighting, and 11.07 LED Street and Area Lighting

R  
R  
R  
R

**Case No. PU-23-306**  
**Revised Attachment 52 – ND TCR Implementation**  
**Bill Insert**

## Changes to our North Dakota Transmission Cost Recovery Rider

The North Dakota Public Service Commission approved our request to update our Transmission Cost Recovery Rider. This rider recovers costs incurred for regional transmission projects that are necessary to provide our North Dakota customers with safe, reliable, and low-cost service.

The changes below apply to bill usage on and after January 1, 2024, and are on the Transmission Rider line of your bill.

	<u>Old rates</u>		<u>New rates</u>		<u>Impact of new rates<sup>(1)</sup></u>
Large General Service	\$ 1.841	per kW	\$ 1.095	per kW	-\$317.05/month
Controlled Service	\$ 0.00086	per kWh	\$ 0.00051	per kWh	-\$0.46/month
Lighting	\$ 0.00496	per kWh	\$ 0.00331	per kWh	-\$0.15/month
Residential	\$ 0.00575	per kWh	\$ 0.00336	per kWh	-\$2.39/month
All other service	\$ 0.00575	per kWh	\$ 0.00336	per kWh	-\$3.23/month

(1) Assumes Large General Service uses 425 kW of demand, Controlled Service uses 1,300 kWh, Lighting uses 90 kWh per fixture, Residential uses 1,000 kWh, and all other service uses 1,350 kWh.

For more information, contact Customer Service at 800-257-4044 or visit [otpc.com](http://otpc.com).