



Otter Tail Corporation d/b/a  
**Otter Tail Power Company**  
Before the  
South Dakota Public Utilities Commission

Application for Authority to  
Increase Electric Rates in South Dakota  
Docket No. EL08 - \_\_\_\_\_  
October 31, 2008

**Volume 2A**  
**Direct Testimony and Supporting Schedules**

**Otter Tail Power Company**  
**South Dakota General Rate Case Documents**

<b><u>Volume</u></b>	<b><u>Section</u></b>	
1	1	Letter of Transmittal Application for Change in Electric Rates Notice of Proposed Change of Rates And Charges Attestation by Chief Financial Officer
	2	Deficiency and Proposed Revenues
	3	Statements A through R showing Cost of Service, including Schedules as appropriate
2A	1	Testimony and Schedules of Witnesses Thomas Brause Policy Peter Beithon Jurisdictional Cost of Service Operating Statement Class Cost of Service Kyle Sem Rate Base Bernadeen Brutlag Depreciation Allocation Depreciation Expense Corporate Allocations Economic Development Kevin Moug Financial Soundness Capital Structure Cost of Capital
2B	1	Robert Hevert Return on Equity Peter Wasberg Employee Compensation David Prazak Rate Design Hethie Parmesano Marginal Cost Study
3	1	Present and Proposed South Dakota Rate Schedules, Rules and Regulations, and Sample Forms
4A	1	2007 Test Year work papers Jurisdictional Class Cost of Service Study (JCOSS) Class Cost of Service Study (CCOSS) Functionalization Input Summary Test Year Adjustments
	2	2007 Actual Year work papers Jurisdictional Class Cost of Service Study (JCOSS) Functionalization Input Summary Work papers A – D State Adjustments
4B	1	Lead Lag Study