

Volume 4A – Section 2
2007 Actual Year work papers
Work papers A-D

South Dakota COSS Workpapers

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Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company Accumulated Depreciation - Production Actual Year Ending December 31, 2007

	(A)	(B)	(C)	(D)	(E)	(F)
Line No	Reserve Balances December 31, 2007	Minnesota	North Dakota	South Dakota	FERC	Total
1	Total Production (1)	112,911,484	86,127,814	16,495,529	391,192	215,926,018
2	Plus: Hydro Licensing (1)	369,193	276,918	54,583	822	701,516
3	Less: Unit Train (Base Energy) (1)	0	0	0	0	0
4	Total Demand	113,280,677	86,404,731	16,550,112	392,014	216,627,534
5	Base Demand (3)	81,432,068	62,112,234	11,897,085	281,800	155,723,187
6	Peak Demand (2)	31,848,609	24,292,497	4,653,027	110,214	60,904,347
7	Base Energy (1)	0	0	0	0	0
8	Total Production	113,280,677	86,404,731	16,550,112	392,014	216,627,534

- (1) W/P A-1, Page 2 of 4
- (2) Total Demand X Peak Demand Factor 28.11% (4)
- (3) Total Demand X Base Demand Factor 71.89% (4)
- (4) W/P, C-1, Page 1 of 3; use appropriate factors for year end balances on this worksheet

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Jurisdictional Depreciation Information
Actual Year Ending December 31, 2007

Line No	(A)	(B)	(C)	(D)	(E)	(F)
	Reserve Balances December 31, 2007	(4)(a) Minnesota	(4)(a) North Dakota	(4)(a) South Dakota	(4)(a) FERC	Total
1	Steam (Excl Unit Train & Ort)	105,717,869	80,485,518	15,377,751	373,834	201,954,972
2	Hydro	935,556	701,726	138,316	2,084	1,777,683
3	I.C & Other	6,258,060	4,940,569	979,462	15,274	12,193,364
4	Unit Train					0
5	Ortonville					0
6	Total Production	112,911,484	86,127,814	16,495,529	391,192	215,926,018
7	Transmission	39,878,229	31,391,037	6,138,673	785,404	78,193,343
8	Distribution	61,115,390	60,718,928	12,685,954	412,633	134,932,905
9	General (Exlc Transp 392)	7,679,019	6,569,200	1,356,455	34,147	15,638,821
10	Transportation (Incl Plane) (1)	6,956,182	5,354,771	1,169,867	38,417	13,519,237
11	Total General	14,635,200	11,923,971	2,526,323	72,564	29,158,058
12	Total A/C 108 & 115	228,540,303	190,161,749	37,846,478	1,661,792	458,210,323
13	Intangible					
14	Computer Software					985,886
15	Hydro Licensing (2)	369,193	276,918	54,583	822	701,516
16	Total A/C 108,111,&115 (Excl 108.99) (3)					459,897,725

(1) Spread to jurisdiction on P90 factor from 2006COSS (Latest Available). Each state's separate COSS run for P90 Factor(page 16-1) FERC = difference to reach 100%.

17	MN	51.453954%
18	ND	39.608527%
19	SD	8.653354%
20	FERC	0.284165%
21		100.000000%

(2) Spread using same proportion as Hydro

(3) Agrees with Accumulated Depreciation excluding Unclassified Salvage/Removal, F/S December 2007

22	Monthly Statement.	Above	459,897,725	
23		ARC Amortization (4)(a)	185,232	
24		Transferred to Regulatory Liability (4)(b)	(13,295,373)	
25		Unclass Salv/CTR (4)(c)	(312,141)	
26		Agrees to F/S	446,475,444	
27		F/S Accumulated Depr. And Amort	446,475,444	0

(4) (a) Oracle acct 1786.3170; FERC acct 10801

(b) Oracle acct 2510.1500; FERC acct 25400, excluding "initial implementation cumulative effect adj" for \$977,886, \$1,263,607 yr-end bal less \$285,721 adj for prior yr error as noted on W/P of L Demmer, tab "ARO & Related" tab.

(c) per W/P from L Demmer "Depr for cost of serv study 2007"; "Total for Reg Purposes" tab

Otter Tail Power Company CWIP Actual 12 Months Ending 12/31/07
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Prepared by:	kas
Reviewed by:	pjb

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.		Actual Balance 12/31/2006	Remove Reimbursable CWIP	Adjusted Balance 12/31/06	Actual Balance 12/31/2007	Remove Reimbursable CWIP	Adjusted Balance 12/31/07
		(1)	(1)	(1)	(2)	(3)	(4)
1	Short Term Projects:						
1	Production	102,789		102,789	187,176	0	187,176
2	Transmission	469,870		469,870	679,730	0	679,730
3	Distribution	4,708,412	117,168	4,591,244	1,895,459	81,910	1,813,549
4	General & Intangible	1,800,919		1,800,919	807,580	0	807,580
5							0
6	Total Short Term CWIP	7,081,989	117,168	6,964,821	3,569,945	81,910	3,488,034
7							
8							
9	Long Term Projects					(3)	
10	Production	8,116,845		8,116,845	18,278,877		18,278,877
11	Transmission	973,307		973,307	6,512,077		6,512,077
12	Distribution	1,323,875		1,323,875	4,083,407		4,083,407
13	General & Intangible	1,006,426		1,006,426	1,328,054		1,328,054
14							0
15	Total Long Term CWIP	11,420,453	0	11,420,453	30,202,415	0	30,202,415
16							
17							
18	Total CWIP (Short + Long)	18,502,442	117,168	18,385,274	33,772,360	81,910	33,690,449
19	Not Chargeable	0					
20	Total CWIP Per Books	18,502,442	(5)		33,772,360	(6)	

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- 22 (1) A-2, Page 1 of 5 (2006 Actual)
- 23 (2) A-2, Page 2 of 7
- 24 (3) A-2, Page 3 of 7
- 25 (4) Actual Balance Less Reimbursable
- 26 (5) Ties to 12/31/06 F/S
- 27 (6) Ties to 12/31/07 F/S

Otter Tail Power Company CWIP Actual 12 Months Ending 12/31/07
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Prepared by: kas Reviewed by: pjb

Line No.	(A) Production	(B) Transmission	(C) Billable plus Distribution	(D) General & Intangible	(E) Total	
Short Term:						
Total CWIP Balances by Function at Year Ending						
1	2007 (2)	\$17,052,204.36	\$7,003,988.48	\$ 5,822,498.14	\$2,021,269.29	\$31,899,960.27
2	AFUDC (2)	\$1,413,848.18	\$187,818.73	\$156,367.55	\$114,364.77	\$1,872,399.23
3	Total CWIP	<u>\$18,466,052.54</u>	<u>\$7,191,807.21</u>	<u>\$5,978,865.69</u>	<u>\$2,135,634.06</u>	<u>\$33,772,359.50</u>
4	Less Long Term (Below):	<u>\$18,278,876.79</u>	<u>\$6,512,077.05</u>	<u>\$4,083,406.77</u>	<u>\$1,328,054.21</u>	<u>\$30,202,414.82</u>
5	Short Term	\$187,175.75	\$679,730.16	\$1,895,458.92	\$807,579.85	\$3,569,944.68
6						
7	Long Term:	(A)	(B)	(C)	(D)	(E)
Long Term CWIP Balances by Function at Year Ending						
8	2007 (1)	\$16,865,028.61	\$6,324,258.32	\$3,927,039.22	\$1,213,689.44	\$28,330,015.59
9	AFUDC	\$1,413,848.18	\$187,818.73	\$156,367.55	\$114,364.77	\$1,872,399.23
10	Long Term	\$18,278,876.79	\$6,512,077.05	\$4,083,406.77	\$1,328,054.21	\$30,202,414.82
11						
12	Total	\$18,466,052.54	\$7,191,807.21	\$5,978,865.69	\$2,135,634.06	\$33,772,359.50

(1) A-2 page 5 of 7
(2) A-2 page 3 of 7

Yr ending 07 CWIP by Function

prepared by: kas
reviewed by:

Line No.	(A)	(B)	(C)	(D)	
	CWIP Balances by Function at Year Ending 2007			AFUDC	CWIP by function
1	Activity .0150. Billable				
2	Activity .0290. Distribution	\$ 5,822,498.14	156,367.55	5,978,865.69	
3	Activity .0360. Plant	17,052,204.36	1,413,848.18	18,466,052.54	
4	Activity .1140. General & Intangible	1,854,255.73	14,620.49	1,868,876.22	
5	Activity .1145. General & Intangible	167,013.56	99,744.28	266,757.84	
6	Activity .1510. Transmission	7,003,988.48	187,818.73	7,191,807.21	
7	Interest - .0290. AFDC in Distribution	156,367.55			
8	Interest - .0360. AFDC in Plant	1,413,848.18			
9	Interest - .1140. AFDC in Gen & Intang	14,620.49			
10	Interest - .1145. AFDC in Gen & Intang	99,744.28			
11	Interest - .1510. AFDC in Transmission	187,818.73			
12	Total CWIP Balance at Year-Ending 2007	\$ 33,772,359.50	1,872,399.23	33,772,359.50	
13					
14					
15					
16					
17	Billable Amonts in CWIP by Function at Year Ending 2007				
18	Activity .0150. Billable				
19	Activity .0290. Distribution	\$ 81,910.30			
20	Activity .0360. Plant	0.00			
21	Activity .1140. General & Intangible	0.00			
22	Activity .1145. General & Intangible	0.00			
23	Activity .1510. Transmission	0.00			
24	Total Billable Amounts in CWIP Balance at Year-Ending 2007	\$ 81,910.30	(A)		

Source: "CWIP AFUDC Billing Work" Spreadsheet Found in Supporting Workpaper File

(A) A-2; Page 1 - Current Year "Remove Reimbursable CWIP" Column.

Information requested for the Annual Cost of Services Studies on 1-15-2008

prepared by: kas
reviewed by:

Fixed Assets -- # 3 (with additional information attached in a separate worksheet)

Work Orders below are to be listed as Long Term Asset Work Orders:

(...source: COS Study work sheet by Bill Seelhammer.)

Line No.	(A) Function	(B) Work Order Number	(C) ADFC Amt at Year Ending 06	(D)-(G) Functional Acct Balances at Year-ending 2007				(H) Functional Totals without AFDC	(I) Functional Totals with AFDC
				Transmission	Distribution	Plant	Gen & Intang		
1	1510	51786	51,967.99	1,959.53	(53,927.46)	0.00	0.00	(51,967.93)	0.06
2	1510	62417	441.04	775.44	0.00	0.00	0.00	775.44	1,216.48
3	290	62419	65.55	0.00	913.76	0.00	0.00	913.76	979.31
4	1510	62487	20.09	1,741.21	0.00	0.00	0.00	1,741.21	1,761.30
5	1510	62531	31.74	2,667.66	0.00	0.00	0.00	2,667.66	2,699.40
6	290	62564	(156.77)	0.00	0.00	0.00	0.00	0.00	(156.77)
7	290	63196	245.09	0.00	14,781.44	0.00	0.00	14,781.44	15,026.53
8	290	63966	142.42	0.00	6,730.06	0.00	0.00	6,730.06	6,872.48
9	1510	74141	967.71	18,632.99	0.00	0.00	0.00	18,632.99	19,600.70
10	290	74180	47.68	0.00	9,726.56	0.00	0.00	9,726.56	9,774.24
11	1510	74198	36,001.27	1,152,550.28	(1,038.89)	0.00	0.00	1,151,511.39	1,187,512.66
12	290	74200	506.20	0.00	25,228.23	0.00	0.00	25,228.23	25,734.43
13	1510	74201	343.68	24,269.55	0.00	0.00	0.00	24,269.55	24,613.23
14	1510	74219	509.57	10,560.07	0.00	0.00	0.00	10,560.07	11,069.64
15	290	74261	704.40	0.00	25,727.12	0.00	0.00	25,727.12	26,431.52
16	1510	74303	326.17	77,729.01	0.00	0.00	0.00	77,729.01	78,055.18
17	290	74382	220.64	0.00	(2,727.16)	0.00	0.00	(2,727.16)	(2,506.52)
18	290	74406	1,223.41	0.00	47,896.02	0.00	0.00	47,896.02	49,119.43
19	290	74455	1,437.40	0.00	59,061.98	0.00	0.00	59,061.98	60,499.38
20	290	74493	595.67	0.00	(432.49)	0.00	0.00	(432.49)	163.18
21	290	74502	1,680.14	0.00	68,436.74	0.00	0.00	68,436.74	70,116.88
22	290	74509	7,259.82	0.00	(7,052.06)	0.00	0.00	(7,052.06)	207.76
23	290	74523	423.26	0.00	24,857.06	0.00	0.00	24,857.06	25,280.32
24	290	74552	954.45	0.00	63,789.44	0.00	0.00	63,789.44	64,743.89
25	290	74584	470.38	0.00	12,994.18	0.00	0.00	12,994.18	13,464.56
26	290	74590	317.08	0.00	16,089.92	0.00	0.00	16,089.92	16,407.00
27	290	74713	1,149.37	0.00	40,452.87	0.00	0.00	40,452.87	41,602.24
28	290	74715	429.59	0.00	13,661.03	0.00	0.00	13,661.03	14,090.62
29	290	74720	455.07	0.00	14,109.89	0.00	0.00	14,109.89	14,564.96
30	1510	74750	11.07	401.26	0.00	0.00	0.00	401.26	412.33
31	290	74757	131.77	0.00	12,223.67	0.00	0.00	12,223.67	12,355.44
32	290	74760	646.74	0.00	42,248.04	0.00	0.00	42,248.04	42,894.78
33	290	74763	1,014.40	0.00	59,444.95	0.00	0.00	59,444.95	60,459.35
34	290	74764	1,049.83	0.00	61,166.08	0.00	0.00	61,166.08	62,215.91
35	290	74802	1,009.23	0.00	42,606.47	0.00	0.00	42,606.47	43,615.70
36	290	74837	641.61	0.00	67,458.83	0.00	0.00	67,458.83	68,100.44
37	290	74843	719.13	0.00	32,156.82	0.00	0.00	32,156.82	32,875.95
38	290	74850	86.20	0.00	12,407.02	0.00	0.00	12,407.02	12,493.22
39	290	74873	1,164.30	0.00	66,222.73	0.00	0.00	66,222.73	67,387.03
40	290	74888	70.26	0.00	0.00	0.00	0.00	0.00	70.26
41	290	74895	181.70	0.00	21,805.51	0.00	0.00	21,805.51	21,987.21
42	290	74896	876.73	0.00	56,370.92	0.00	0.00	56,370.92	57,247.65
43	290	74899	1,602.88	0.00	9,385.10	0.00	0.00	9,385.10	10,987.98
44	290	74901	81.17	0.00	0.00	0.00	0.00	0.00	81.17
45	290	74910	86.64	0.00	62.18	0.00	0.00	62.18	148.82
46	290	74926	435.99	0.00	34,505.68	0.00	0.00	34,505.68	34,941.67
47	290	74977	487.44	0.00	(362.45)	0.00	0.00	(362.45)	124.99
48	290	75008	433.25	0.00	(433.25)	0.00	0.00	(433.25)	0.00
49	290	75009	234.56	0.00	19,624.67	0.00	0.00	19,624.67	19,859.23
50	290	75010	335.82	0.00	34,283.53	0.00	0.00	34,283.53	34,619.35
51	290	75016	406.21	0.00	67,688.60	0.00	0.00	67,688.60	68,094.81
52	290	75017	1,489.21	0.00	(1,514.58)	0.00	0.00	(1,514.58)	(25.37)
53	290	75021	84.79	0.00	0.00	0.00	0.00	0.00	84.79
54	290	75023	415.59	0.00	19,600.60	0.00	0.00	19,600.60	20,016.19
55	290	75031	950.60	0.00	61,258.93	0.00	0.00	61,258.93	62,209.53
56	290	75050	233.94	0.00	28,079.60	0.00	0.00	28,079.60	28,313.54
57	290	75096	1,033.49	0.00	66,149.36	0.00	0.00	66,149.36	67,182.85
58	290	75097	170.00	0.00	7,814.66	0.00	0.00	7,814.66	7,984.66
59	290	75123	181.61	0.00	14,605.63	0.00	0.00	14,605.63	14,787.24
60	290	75137	77.60	0.00	27,964.05	0.00	0.00	27,964.05	28,041.65
61	290	75155	75.81	0.00	0.00	0.00	0.00	0.00	75.81
62	290	75158	109.03	0.00	12,070.32	0.00	0.00	12,070.32	12,179.35
63	290	75169	945.05	0.00	65,593.16	0.00	0.00	65,593.16	66,538.21
64	290	75170	179.60	0.00	19,768.24	0.00	0.00	19,768.24	19,947.84
65	290	75187	142.83	0.00	23,791.42	0.00	0.00	23,791.42	23,934.25
66	290	75216	100.11	0.00	22,237.08	0.00	0.00	22,237.08	22,337.19
67	290	75217	143.92	0.00	25,093.68	0.00	0.00	25,093.68	25,237.60
68	290	75220	148.66	0.00	12,760.32	0.00	0.00	12,760.32	12,908.98
69	290	75233	70.53	0.00	0.00	0.00	0.00	0.00	70.53

Line No.	(A)	(B)	(C)	(D) Functional Acct Balances at Year-ending 2007				(G)	(H)	(I)
	Function	Work Order Number	ADFC Amt at Year Ending 06	Transmission	Distribution	Plant	Gen & Intang	Functional Totals without AFD	Functional Totals with AFD	
70	290	75235	55.80	0.00	(55.80)	0.00	0.00	(55.80)	0.00	
71	290	75246	698.37	0.00	48,370.22	0.00	0.00	48,370.22	49,068.59	
72	290	75257	51.95	0.00	0.00	0.00	0.00	0.00	51.95	
73	290	75269	106.43	0.00	9,091.21	0.00	0.00	9,091.21	9,197.64	
74	290	75275	542.91	0.00	(242.94)	0.00	0.00	(242.94)	299.97	
75	1510	75283	100.34	7,340.99	0.00	0.00	0.00	7,340.99	7,441.33	
76	290	75295	267.86	0.00	45,777.80	0.00	0.00	45,777.80	46,045.66	
77	290	75296	1,593.81	0.00	121,153.46	0.00	0.00	121,153.46	122,747.27	
78	1510	75297	634.40	55,886.43	0.00	0.00	0.00	55,886.43	56,520.83	
79	290	75311	178.78	0.00	16,833.63	0.00	0.00	16,833.63	17,012.41	
80	290	75319	1,201.72	0.00	99,002.02	0.00	0.00	99,002.02	100,203.74	
81	290	75322	190.90	0.00	16,470.26	0.00	0.00	16,470.26	16,661.16	
82	290	75324	72.38	0.00	15,374.31	0.00	0.00	15,374.31	15,446.69	
83	290	75325	66.42	0.00	15,006.88	0.00	0.00	15,006.88	15,073.30	
84	290	75336	194.12	0.00	11,391.82	0.00	0.00	11,391.82	11,585.94	
85	290	75339	36.59	0.00	0.00	0.00	0.00	0.00	36.59	
86	290	75345	68.34	0.00	15,116.94	0.00	0.00	15,116.94	15,185.28	
87	290	75357	90.84	0.00	11,791.50	0.00	0.00	11,791.50	11,882.34	
88	290	75361	72.09	0.00	12,205.02	0.00	0.00	12,205.02	12,277.11	
89	290	75374	67.53	0.00	19,764.94	0.00	0.00	19,764.94	19,832.47	
90	290	75377	84.42	0.00	20,810.37	0.00	0.00	20,810.37	20,894.79	
91	290	75378	133.24	0.00	16,257.55	0.00	0.00	16,257.55	16,390.79	
92	290	75385	111.27	0.00	15,765.19	0.00	0.00	15,765.19	15,876.46	
93	290	75386	106.54	0.00	12,495.54	0.00	0.00	12,495.54	12,602.08	
94	290	75390	140.76	0.00	23,867.54	0.00	0.00	23,867.54	24,008.30	
95	290	75410	399.20	0.00	32,021.27	0.00	0.00	32,021.27	32,420.47	
96	290	75422	72.68	0.00	18,786.45	0.00	0.00	18,786.45	18,859.13	
97	290	75432	155.57	0.00	34,199.96	0.00	0.00	34,199.96	34,355.53	
98	290	75433	541.34	0.00	42,801.60	0.00	0.00	42,801.60	43,342.94	
99	290	75438	441.94	0.00	40,199.63	0.00	0.00	40,199.63	40,641.57	
100	290	75441	76.04	0.00	10,431.80	0.00	0.00	10,431.80	10,507.84	
101	290	75446	478.28	0.00	54,769.44	0.00	0.00	54,769.44	55,247.72	
102	290	75453	196.36	0.00	17,164.31	0.00	0.00	17,164.31	17,360.67	
103	290	75457	101.34	0.00	15,625.38	0.00	0.00	15,625.38	15,726.72	
104	290	75458	37.36	0.00	2,906.83	0.00	0.00	2,906.83	2,944.19	
105	290	75460	59.27	0.00	34,652.55	0.00	0.00	34,652.55	34,711.82	
106	290	75462	177.31	0.00	14,480.54	0.00	0.00	14,480.54	14,657.85	
107	290	75470	94.11	0.00	13,531.10	0.00	0.00	13,531.10	13,625.21	
108	290	75471	171.51	0.00	44,039.14	0.00	0.00	44,039.14	44,210.65	
109	290	75480	20.79	0.00	10,372.37	0.00	0.00	10,372.37	10,393.16	
110	290	75485	429.03	0.00	73,210.37	0.00	0.00	73,210.37	73,639.40	
111	290	75492	160.04	0.00	22,797.04	0.00	0.00	22,797.04	22,957.08	
112	290	75495	59.01	0.00	24,004.86	0.00	0.00	24,004.86	24,063.87	
113	290	75499	150.88	0.00	37,933.46	0.00	0.00	37,933.46	38,084.34	
114	290	75500	116.24	0.00	14,837.77	0.00	0.00	14,837.77	14,954.01	
115	290	75501	61.34	0.00	5,689.44	0.00	0.00	5,689.44	5,750.78	
116	290	75508	29.38	0.00	14,720.76	0.00	0.00	14,720.76	14,750.14	
117	290	75518	68.87	0.00	11,136.69	0.00	0.00	11,136.69	11,205.56	
118	290	75522	107.87	0.00	16,122.96	0.00	0.00	16,122.96	16,230.83	
119	290	75523	9.64	0.00	3,742.68	0.00	0.00	3,742.68	3,752.32	
120	290	75527	775.74	0.00	77,032.91	0.00	0.00	77,032.91	77,808.65	
121	290	75528	280.11	0.00	23,716.89	0.00	0.00	23,716.89	23,997.00	
122	290	75541	60.22	0.00	8,941.34	0.00	0.00	8,941.34	9,001.56	
123	290	75552	37.16	0.00	9,390.69	0.00	0.00	9,390.69	9,427.85	
124	290	75553	81.92	0.00	11,007.74	0.00	0.00	11,007.74	11,089.66	
125	290	75557	58.44	0.00	14,761.35	0.00	0.00	14,761.35	14,819.79	
126	290	75561	87.13	0.00	14,870.93	0.00	0.00	14,870.93	14,958.06	
127	1510	75566	507.51	70,980.90	0.00	0.00	0.00	70,980.90	71,488.41	
128	290	75569	803.33	0.00	82,070.95	0.00	0.00	82,070.95	82,874.28	
129	290	75576	26.80	0.00	11,025.51	0.00	0.00	11,025.51	11,052.31	
130	290	75581	93.93	0.00	18,123.68	0.00	0.00	18,123.68	18,217.61	
131	1510	75589	764.26	113,744.90	0.00	0.00	0.00	113,744.90	114,509.16	
132	290	75602	24.36	0.00	4,946.62	0.00	0.00	4,946.62	4,970.98	
133	290	75603	133.76	0.00	17,946.85	0.00	0.00	17,946.85	18,080.61	
134	290	75626	381.86	0.00	55,644.89	0.00	0.00	55,644.89	56,026.75	
135	290	75637	28.67	0.00	11,133.16	0.00	0.00	11,133.16	11,161.83	
136	290	75642	35.38	0.00	13,739.59	0.00	0.00	13,739.59	13,774.97	
137	290	75649	43.79	0.00	21,384.33	0.00	0.00	21,384.33	21,428.12	
138	290	75660	228.68	0.00	29,289.74	0.00	0.00	29,289.74	29,518.42	
139	290	75678	51.95	0.00	12,786.59	0.00	0.00	12,786.59	12,838.54	
140	290	75682	88.98	0.00	11,384.14	0.00	0.00	11,384.14	11,473.12	
141	290	75697	64.93	0.00	15,706.00	0.00	0.00	15,706.00	15,770.93	
142	290	75712	168.00	0.00	(6,329.45)	0.00	0.00	(6,329.45)	(6,161.45)	
143	290	75729	95.48	0.00	18,620.05	0.00	0.00	18,620.05	18,715.53	
144	290	75731	21.05	0.00	8,681.31	0.00	0.00	8,681.31	8,702.36	
145	290	75758	115.57	0.00	28,226.16	0.00	0.00	28,226.16	28,341.73	
146	290	75783	13.88	0.00	5,296.62	0.00	0.00	5,296.62	5,310.50	
147	290	75787	5.27	0.00	2,011.90	0.00	0.00	2,011.90	2,017.17	
148	1510	75790	316.41	120,727.41	0.00	0.00	0.00	120,727.41	121,043.82	

Line No.	(A) Function	(B) Work Order Number	(C) ADFC Amt at Year Ending 06	(D) Functional Acct Balances at Year-ending 2007				(G) Gen & Intang	(H) Functional Totals without ADFC	(I) Functional Totals with ADFC
				Transmission	Distribution	Plant				
149	290	75805	168.74	0.00	64,382.50	0.00	0.00	64,382.50	64,551.24	
150	290	75860	2.66	0.00	1,014.29	0.00	0.00	1,014.29	1,016.95	
151	290	75867	29.46	0.00	11,241.38	0.00	0.00	11,241.38	11,270.84	
152	290	102499	83,828.41	0.00	(83,553.51)	0.00	0.00	(83,553.51)	274.90	
153	1140	102879	96,313.91	0.00	0.00	0.00	3,202.53	3,202.53	99,516.44	
154	1510	102903	5,805.26	3,825.62	(223.11)	0.00	0.00	3,602.51	9,407.77	
155	360	102941	9,238.51	0.00	0.00	13,877.82	0.00	13,877.82	23,116.33	
156	360	102954	22,983.55	0.00	0.00	105,293.30	0.00	105,293.30	128,276.85	
157	1510	103082	1,268.13	14,969.05	0.00	0.00	0.00	14,969.05	16,237.18	
158	1510	103100	62,586.49	150,450.24	0.00	(68,505.49)	0.00	81,944.75	144,531.24	
159	360	103101	764,935.08	1,979,249.00	0.00	5,153,907.49	0.00	7,133,156.49	7,898,091.57	
160	360	103165	4,921.02	0.00	0.00	50,980.03	0.00	50,980.03	55,901.05	
161	360	103228	35,133.43	0.00	0.00	920,066.55	0.00	920,066.55	955,199.98	
162	1510	103292	842.54	6,918.36	0.00	0.00	0.00	6,918.36	7,760.90	
163	360	103296	5,291.24	0.00	0.00	44,529.72	0.00	44,529.72	49,820.96	
164	1510	103317	45,793.19	591,439.45	34,749.94	0.00	0.00	626,189.39	671,982.58	
165	360	103325	116.87	0.00	0.00	196,143.95	0.00	196,143.95	196,260.82	
166	1510	103369	4,597.34	102,600.00	0.00	0.00	0.00	102,600.00	107,197.34	
167	360	103370	2,735.43	0.00	0.00	135,528.92	0.00	135,528.92	138,264.35	
168	360	103371	49,530.35	0.00	0.00	1,021,820.38	0.00	1,021,820.38	1,071,350.73	
169	1510	103376	7,313.64	178,366.78	7,075.66	0.00	0.00	185,442.44	192,756.08	
170	360	103399	2,179.44	0.00	0.00	(2,179.44)	0.00	(2,179.44)	0.00	
171	360	103401	51,092.66	0.00	0.00	(51,092.66)	0.00	(51,092.66)	0.00	
172	360	103402	198,901.76	0.00	0.00	(198,901.76)	0.00	(198,901.76)	0.00	
173	360	103404	52,824.55	0.00	0.00	(52,824.55)	0.00	(52,824.55)	0.00	
174	360	103405	11,332.34	0.00	0.00	(11,332.34)	0.00	(11,332.34)	0.00	
175	290	103476	15,459.40	0.00	552,668.53	0.00	0.00	552,668.53	568,127.93	
176	1510	103487	8,584.01	306,840.15	0.00	0.00	0.00	306,840.15	315,424.16	
177	1510	103488	4,468.23	208,375.15	0.00	0.00	0.00	208,375.15	212,843.38	
178	1510	103489	4,378.52	161,343.78	0.00	0.00	0.00	161,343.78	165,722.30	
179	360	103490	287.15	0.00	0.00	25,521.72	0.00	25,521.72	25,808.87	
180	290	103491	6,103.68	0.00	238,191.82	0.00	0.00	238,191.82	244,295.50	
181	360	103492	1,336.87	0.00	0.00	(1,336.87)	0.00	(1,336.87)	0.00	
182	360	103494	(377.68)	0.00	0.00	377.68	0.00	377.68	0.00	
183	1140	103495	10,831.67	0.00	0.00	0.00	639,065.13	639,065.13	649,896.80	
184	360	103496	377.68	0.00	0.00	(377.68)	0.00	(377.68)	0.00	
185	360	103501	60.98	0.00	0.00	7,801.81	0.00	7,801.81	7,862.79	
186	360	103505	699.79	0.00	0.00	65,902.78	0.00	65,902.78	66,602.57	
187	360	103506	72.17	0.00	0.00	28,028.00	0.00	28,028.00	28,100.17	
188	360	103507	111.74	0.00	0.00	11,701.74	0.00	11,701.74	11,813.48	
189	360	103509	80.12	0.00	0.00	(38.74)	0.00	(38.74)	41.38	
190	360	103511	954.36	0.00	0.00	79,515.15	0.00	79,515.15	80,469.51	
191	360	103515	1,546.43	0.00	0.00	341,295.01	0.00	341,295.01	342,841.44	
192	360	103516	281.52	0.00	0.00	17,265.86	0.00	17,265.86	17,547.38	
193	360	103517	36.97	0.00	0.00	(36.97)	0.00	(36.97)	0.00	
194	360	103518	1,827.23	0.00	0.00	92,524.49	0.00	92,524.49	94,351.72	
195	360	103521	394.29	0.00	0.00	68,023.73	0.00	68,023.73	68,418.02	
196	360	103524	114.34	0.00	0.00	21,875.00	0.00	21,875.00	21,989.34	
197	360	103525	57.95	0.00	0.00	22,112.83	0.00	22,112.83	22,170.78	
198	360	103526	134.04	0.00	0.00	11,793.62	0.00	11,793.62	11,927.66	
199	360	103527	4,239.88	0.00	0.00	192,937.50	0.00	192,937.50	197,177.38	
200	360	103532	(9.18)	0.00	0.00	9.18	0.00	9.18	0.00	
201	360	103536	19,150.24	0.00	0.00	1,007,950.35	0.00	1,007,950.35	1,027,100.59	
202	360	103540	93,593.41	0.00	0.00	6,124,316.42	0.00	6,124,316.42	6,217,909.83	
203	360	103545	9.18	0.00	0.00	(9.18)	0.00	(9.18)	0.00	
204	1510	103546	6.15	786.83	0.00	0.00	0.00	786.83	792.98	
205	1510	103550	7.19	869.70	0.00	0.00	0.00	869.70	876.89	
206	1510	103551	201.35	8,705.22	0.00	0.00	0.00	8,705.22	8,906.57	
207	1510	103552	84.47	7,573.81	0.00	0.00	0.00	7,573.81	7,658.28	
208	360	103554	1,013.74	0.00	0.00	83,748.61	0.00	83,748.61	84,762.35	
209	360	103560	6,561.15	0.00	0.00	762,197.79	0.00	762,197.79	768,758.94	
210	360	103562	57.07	0.00	0.00	1,754.94	0.00	1,754.94	1,812.01	
211	1140	103564	1,109.15	0.00	0.00	0.00	136,624.56	136,624.56	137,733.71	
212	360	103565	3,710.24	0.00	0.00	512,762.99	0.00	512,762.99	516,473.23	
213	360	103570	112.15	0.00	0.00	7,855.67	0.00	7,855.67	7,967.82	
214	360	103572	49.67	0.00	0.00	10,989.25	0.00	10,989.25	11,038.92	
215	1145	103574	3,430.37	0.00	0.00	0.00	177,006.78	177,006.78	180,437.15	
216	1140	103577	84.02	0.00	0.00	0.00	14,798.24	14,798.24	14,882.26	
217	1140	103578	702.89	0.00	0.00	0.00	20,904.97	20,904.97	21,607.86	
218	1140	103581	291.90	0.00	0.00	0.00	71,615.84	71,615.84	71,907.74	
219	1510	103588	58.38	17,425.65	0.00	0.00	0.00	17,425.65	17,484.03	
220	1510	103589	3,176.71	157,777.35	0.00	0.00	0.00	157,777.35	160,954.06	
221	290	103595	201.26	0.00	239.56	0.00	0.00	239.56	440.82	
222	1510	103600	67.68	1,864.28	0.00	0.00	0.00	1,864.28	1,931.96	
223	360	103604	3,279.15	0.00	0.00	93,247.03	0.00	93,247.03	96,526.18	
224	1510	103610	2,017.27	96,805.08	0.00	0.00	0.00	96,805.08	98,822.35	
225	1510	103615	4,789.62	397,569.71	0.00	0.00	0.00	397,569.71	402,359.33	
226	1140	103617	1,225.54	0.00	0.00	0.00	63,301.98	63,301.98	64,527.52	
227	1510	103625	1,085.09	146,792.70	0.00	0.00	0.00	146,792.70	147,877.79	

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Function	Work Order Number	ADFC Amt at Year Ending 06	Transmission	Distribution	Plant	Gen & Intang	Functional Totals without AFDC	Functional Totals with AFDC	
Functional Acct Balances at Year-ending 2007										
228	360	103628	282.81	0.00	0.00	18,006.98	0.00	18,006.98	18,289.79	
229	1510	103642	3.63	282.66	0.00	0.00	0.00	282.66	286.29	
230	1140	103643	237.30	0.00	0.00	0.00	33,048.73	33,048.73	33,286.03	
231	1140	103644	57.87	0.00	0.00	0.00	22,080.65	22,080.65	22,138.52	
232	1140	103645	41.68	0.00	0.00	0.00	16,185.47	16,185.47	16,227.15	
233	1140	103646	38.47	0.00	0.00	0.00	15,854.56	15,854.56	15,893.03	
234	1510	103649	276.15	104,028.03	0.00	0.00	0.00	104,028.03	104,304.18	
235	1510	103656	41.83	15,960.09	0.00	0.00	0.00	15,960.09	16,001.92	
236	1510	103777	9.10	3,472.00	0.00	0.00	0.00	3,472.00	3,481.10	
237	Totals		1,872,399.23	6,324,258.32	3,927,039.22	16,865,028.61	1,213,689.44	28,330,015.59	30,202,414.82	
238				(1)	(2)	(3)	(4)			
239										
240	Function	Work Order Number	ADFC Amt at Year Ending 06	Transmission	Distribution	Plant	Gen & Intang	Functional Totals without AFDC	Functional Totals with AFDC	
241										
242										
243										
244								CWIP at 12-31-6	33,772,359.50	
245								less: above long-term work orders	(30,202,414.82)	
246								Remaining balance equal to short-term work order balance	3,569,944.68	

- (1) A-2; Page 2, Column (B).
- (2) A-2; Page 2, Column (C).
- (3) A-2; Page 2, Column (A).
- (4) A-2; Page 2, Column (D).

Source: "CWIP AFUDC Billing Work" Spreadsheet Found in Supporting Workpaper File

Prepared by: kas
Checked by: pjb

Otter Tail Power Company
 Material & Supplies: Split to Transmission and Distribution
 Actual Year Ending December 31, 2007

Line No.	(A)	(B)
1	Materials & Supplies - All Other	<u>\$9,725,539</u> (1)
2	Transmission @ 37.00% (2)	3,598,449
3	Distribution @ 63.00% (2)	<u>6,127,090</u>
4	Total	<u><u>\$9,725,539</u></u>
(1) A-3, Page 2 of 3 (2) A-3, Page 3 of 3		

Otter Tail Power Company Material & Supplies Actual Year Ending December 31, 2007

Prepared by:	bcb
Checked by:	pjb

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.				(1)		
				Production	All Other	Total
1	December	End	2006	3,601,522	8,799,997	12,401,519
2	January	End	2007	3,612,871	8,932,142	12,545,013
3		Beg	2007	3,612,871	8,932,142	12,545,013
4	February	End	2007	3,669,102	9,270,894	12,939,996
5		Beg	2007	3,669,102	9,270,894	12,939,996
6	March	End	2007	3,720,469	9,921,982	13,642,451
7		Beg	2007	3,720,469	9,921,982	13,642,451
8	April	End	2007	3,778,513	10,182,289	13,960,802
9		Beg	2007	3,778,513	10,182,289	13,960,802
10	May	End	2007	3,833,627	9,851,105	13,684,732
11		Beg	2007	3,833,627	9,851,105	13,684,732
12	June	End	2007	3,806,086	10,086,832	13,892,918
13		Beg	2007	3,806,086	10,086,832	13,892,918
14	July	End	2007	3,802,234	9,910,948	13,713,182
15		Beg	2007	3,802,234	9,910,948	13,713,182
16	August	End	2007	3,851,282	10,057,599	13,908,881
17		Beg	2007	3,851,282	10,057,599	13,908,881
18	September	End	2007	3,827,607	9,759,096	13,586,703
19		Beg	2007	3,827,607	9,759,096	13,586,703
20	October	End	2007	3,838,302	9,631,609	13,469,911
21		Beg	2007	3,838,302	9,631,609	13,469,911
22	November	End	2007	3,807,222	9,742,049	13,549,271
23		Beg	2007	3,807,222	9,742,049	13,549,271
24	December	End	2007	3,855,188	9,919,848	13,775,036
25	Total			90,551,340	233,412,935	323,964,275
26	Average			3,772,973	9,725,539	13,498,511

(1) Includes Energy Delivery, Fleet Srv Center, & Central Stores.

Source: Appropriate Month Financial Statement, Page 9

Prepared by: kas
Checked by: pjb

Otter Tail Power Company
Distribution and Transmission Plant Supplies
Actual Year Ending December 31, 2007

Line No.	(A)	(B)	(C)
		<u>Amounts</u>	<u>%s</u>
1	Transmission Plant (1)	3,569,715	37.00%
2	Distribution Plant (2)	<u>6,078,164</u>	<u>63.00%</u>
3	Total	9,647,879	100.00%
	(1)	Ferc Form 1 , Page 227, Line 8	
	(2)	Ferc Form 1 , Page 227, Line 9	

Otter Tail Power Company Prepayments Actual 12 Months Ending December 31, 2007
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Prepared by: kas
 Checked by: pjb

	(A)	(B)	(C)	(D)	(E)	
Line No.				Prepaid Insurance And Interest	Less A/C 165.12	Total a/c 165
				(1)	(2)	
1	December	End	2006	165,943	n/a	165,943
2	January	End	2007	83,835	n/a	83,835
3		Beg	2007	83,835	n/a	83,835
4	February	End	2007	986,357	n/a	986,357
5		Beg	2007	986,357	n/a	986,357
6	March	End	2007	801,894	n/a	801,894
7		Beg	2007	801,894	n/a	801,894
8	April	End	2007	682,150	n/a	682,150
9		Beg	2007	682,150	n/a	682,150
10	May	End	2007	1,147,490	n/a	1,147,490
11		Beg	2007	1,147,490	n/a	1,147,490
12	June	End	2007	1,039,382	n/a	1,039,382
13		Beg	2007	1,039,382	n/a	1,039,382
14	July	End	2007	879,562	n/a	879,562
15		Beg	2007	879,562	n/a	879,562
16	August	End	2007	726,768	n/a	726,768
17		Beg	2007	726,768	n/a	726,768
18	September	End	2007	611,704	n/a	611,704
19		Beg	2007	611,704	n/a	611,704
20	October	End	2007	458,910	n/a	458,910
21		Beg	2007	458,910	n/a	458,910
22	November	End	2007	305,815	n/a	305,815
23		Beg	2007	305,815	n/a	305,815
24	December	End	2007	152,359	n/a	152,359
25	Total			15,766,036	0	15,766,036
26	Average			656,918	0	656,918
27	Noncurrent Prepaid Pension Expense (3)					0
28	Post Retirement Benefits other than Pension (FAS 106) (4)					(32,877,510)
29	Post Employment Benefits other than Pension (FAS 112) (5)					(3,297,451)
30	Total Prepayments in Rate Base					(35,518,043)
(1) Appropriate Month Financial Statement - Page 2 (2) Not applicable (3) A-4, Page 2 of 4 (4) A-4, Page 3 of 4 (5) A-4, Page 4 of 4						

Prepared by: kas
Checked by: pjb

Otter Tail Power Company
Noncurrent Prepaid Pension Expense
Actual 12 Months Ending December 31, 2007

(F)	(G)	(H)	(I)	(J)
YEAR	MONTH	SumOfCurrent Month	SumOfBalance	ACCT
2006	12		\$0.00	1612
2007	1	(\$8,487,092.09)	\$0.00	1612
2007	2		\$0.00	1612
2007	3		\$0.00	1612
2007	4		\$0.00	1612
2007	5		\$0.00	1612
2007	6		\$0.00	1612
2007	7		\$0.00	1612
2007	8		\$0.00	1612
2007	9		\$0.00	1612
2007	10		\$0.00	1612
2007	11		\$0.00	1612
2007	12		\$0.00	1612

YEAR	MONTH	SumOfCurrent Month	SumOfBalance	ACCT
2006	12		\$0.00	1805
2007	1	(\$891,735.00)	\$0.00	1805
2007	2		\$0.00	1805
2007	3		\$0.00	1805
2007	4		\$0.00	1805
2007	5		\$0.00	1805
2007	6		\$0.00	1805
2007	7		\$0.00	1805
2007	8		\$0.00	1805
2007	9		\$0.00	1805
2007	10		\$0.00	1805
2007	11		\$0.00	1805
2007	12		\$0.00	1805

(A)	(B)	(C)	(D)	(E)
Line No.	Acct # 128.2/1612.000			Monthly Balances
1	December	End	2006	0
2	January	End	2007	0
3		Beg	2007	0
4	February	End	2007	0
5		Beg	2007	0
6	March	End	2007	0
7		Beg	2007	0
8	April	End	2007	0
9		Beg	2007	0
10	May	End	2007	0
11		Beg	2007	0
12	June	End	2007	0
13		Beg	2007	0
14	July	End	2007	0
15		Beg	2007	0
16	August	End	2007	0
17		Beg	2007	0
18	September	End	2007	0
19		Beg	2007	0
20	October	End	2007	0
21		Beg	2007	0
22	November	End	2007	0
23		Beg	2007	0
24	December	End	2007	0
25	Total			0
26	Average (Amount to A-4, page 1 of 2)			0

Source: Account 1612 per FERC data base (Excel w/s in Misc W/P File or GL Fire)

SRP intangible asset \$ -
Per Balance Sheet \$0.00
\$0.00

Prepared by: kas
Checked by: pjb

Otter Tail Power Company
Post Retirement Benefits Other Than Pension
Actual 12 Months Ending December 31, 2007

Line No.	(A) Month	(B) End	(C) 2006	(D) Provision	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Account 228.03/2440.3200 & 2440.3250											
					YEAR	MONTH	SumOfCurrent Month	SumOfBalance	ACCT	SUB	
1	December	End	2006	(32,254,146)	2006	12	(\$4,178,444.71)	(\$35,804,531.15)	2440	3200	(\$32,254,146)
3	January	End	2007	(32,687,839)	2007	1	(\$401,593.68)	(\$36,206,224.83)	2440	3200	(\$32,687,839)
4	February	Beg	2007	(32,687,839)	2007	2	(\$20,477.52)	(\$36,226,702.35)	2440	3200	(\$32,561,650)
5	February	End	2007	(32,561,650)	2007	3	(\$167,552.76)	(\$36,394,255.11)	2440	3200	(\$32,763,953)
6	March	Beg	2007	(32,561,650)	2007	4	(\$255,025.34)	(\$36,649,280.45)	2440	3200	(\$32,882,312)
7	March	End	2007	(32,763,953)	2007	5	(\$206,498.10)	(\$36,855,778.55)	2440	3200	(\$32,952,144)
8	April	Beg	2007	(32,763,953)	2007	6	(\$174,051.27)	(\$37,029,829.82)	2440	3200	(\$32,989,528)
9	April	End	2007	(32,882,312)	2007	7	(\$192,313.11)	(\$37,222,142.93)	2440	3200	(\$33,045,175)
10	May	Beg	2007	(32,882,312)	2007	8	(\$292,080.32)	(\$37,514,223.25)	2440	3200	(\$33,277,313)
11	May	End	2007	(32,952,144)	2007	9	(\$65,415.35)	(\$37,579,638.60)	2440	3200	(\$33,335,013)
12	June	Beg	2007	(32,952,144)	2007	10	\$252,736.71	(\$37,326,901.89)	2440	3200	(\$33,254,489)
13	June	End	2007	(32,989,528)	2007	11	(\$168,726.01)	(\$37,495,627.90)	2440	3200	(\$33,409,755)
14	July	Beg	2007	(32,989,528)	2007	12	\$2,819,212.89	(\$34,676,415.01)	2440	3200	(\$30,487,764)
15	July	End	2007	(33,045,175)							
16	August	Beg	2007	(33,045,175)							
17	August	End	2007	(33,277,313)							
18	September	Beg	2007	(33,277,313)							
19	September	End	2007	(33,335,013)							
20	October	Beg	2007	(33,335,013)							
21	October	End	2007	(33,254,489)							
22	November	Beg	2007	(33,254,489)							
23	November	End	2007	(33,409,755)							
24	December	Beg	2007	(33,409,755)							
25	December	End	2007	(30,487,764)							
26	Total			(789,060,249)							
27	Average			(32,877,510)							

YEAR	MONTH	SumOfCurrent Month	SumOfBalance	ACCT	SUB
2006	12	\$128,547.00	\$3,550,385.52	2440	3250
2007	1	(\$31,999.67)	\$3,518,385.85	2440	3250
2007	2	\$146,666.66	\$3,665,052.51	2440	3250
2007	3	(\$34,750.80)	\$3,630,301.71	2440	3250
2007	4	\$136,666.67	\$3,766,968.38	2440	3250
2007	5	\$136,666.66	\$3,903,635.04	2440	3250
2007	6	\$136,666.67	\$4,040,301.71	2440	3250
2007	7	\$136,666.67	\$4,176,968.38	2440	3250
2007	8	\$59,942.24	\$4,236,910.62	2440	3250
2007	9	\$7,715.23	\$4,244,625.85	2440	3250
2007	10	(\$172,212.50)	\$4,072,413.35	2440	3250
2007	11	\$13,459.21	\$4,085,872.56	2440	3250
2007	12	\$102,778.75	\$4,188,651.31	2440	3250

Source: GL Fire

Prepared by: kas
 Checked by: pjb

Otter Tail Power Company
 Post Employment Benefits
 Actual 12 Months Ending December 31, 2007

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J)

Line No.	(A) Month	(B)	(C)	(D) Provision	(2) SumOfCurrent Mon	(3) SumOfBalance	ACCT	SUB
Account 228.33/2440.3300								
1	December	End	2006	(3,280,706)	\$3,821.42	(\$3,280,705.91)	2440	3300
2	January	End	2007	(3,291,027)	(\$10,320.61)	(\$3,291,026.52)	2440	3300
3	February	Beg	2007	(3,291,027)	(\$10,137.95)	(\$3,301,164.47)	2440	3300
4	February	End	2007	(3,301,164)	(\$5,059.16)	(\$3,306,223.63)	2440	3300
5	March	Beg	2007	(3,301,164)	(\$16,336.51)	(\$3,322,560.14)	2440	3300
6	March	End	2007	(3,306,224)	(\$13,099.11)	(\$3,335,659.25)	2440	3300
7	April	Beg	2007	(3,306,224)	\$96.80	(\$3,335,562.45)	2440	3300
8	April	End	2007	(3,322,560)	(\$9,312.16)	(\$3,344,874.61)	2440	3300
9	May	Beg	2007	(3,322,560)	\$6,167.21	(\$3,338,707.40)	2440	3300
10	May	End	2007	(3,335,659)	\$99,193.45	(\$3,239,513.95)	2440	3300
11	June	Beg	2007	(3,335,659)	(\$4,608.82)	(\$3,244,122.77)	2440	3300
12	June	End	2007	(3,335,562)	\$50.84	(\$3,244,071.93)	2440	3300
13	July	Beg	2007	(3,335,562)	(\$7,070.83)	(\$3,251,142.76)	2440	3300
14	July	End	2007	(3,344,875)		(79,138,822.91)		
15	August	Beg	2007	(3,344,875)				
16	August	End	2007	(3,338,707)				
17	September	Beg	2007	(3,338,707)				
18	September	End	2007	(3,239,514)				
19	October	Beg	2007	(3,239,514)				
20	October	End	2007	(3,244,123)				
21	November	Beg	2007	(3,244,123)				
22	November	End	2007	(3,244,072)				
23	December	Beg	2007	(3,244,072)				
24	December	End	2007	(3,251,143)				
25	Total			(79,138,823)				
26	Average			(3,297,451)				

(2) Per GL Fire Monthly Activity Total for Acct 2440-3300.

(3) Per GL Fire Monthly Totals for Acct 2440-3300

Otter Tail Power Company
Accumulated Deferred Income Tax
Actual Year 2007

Prepared by: kas
Reviewed by: pjb

	(A)	(B)	(C)	(D)	(E)	
Line No.	Accumulated Deferred Income Taxes (B/S):					
		FEDERAL	MINNESOTA	NORTH DAKOTA	TOTAL	
1	Accumulated Deferred Income Taxes @ 12/31/06					
2	Total Balance	(1)	(62,817,827)	(8,814,090)	(4,554,133)	(76,186,049)
3	Adjustments to Beginning Balance for Items					
4	Beginning Balances Restated		(62,817,827)	(8,814,090)	(4,554,133)	(76,186,049)
5	Less: Items Sd Flows Through	(1)	(4,155,391)	(637,248)	(365,017)	(5,157,656)
6	All Other ADIT		(58,662,435)	(8,176,842)	(4,189,116)	(71,028,393)
7	2007 Adjustments To 12/31/06 ADIT Balance:					
8	Total Accrual	(2)	(2,494,145)	(279,529)	(188,781)	(2,962,455)
9	Total Allowed Prior Period Adjustments		(2,494,145)	(279,529)	(188,781)	(2,962,455)
10	Less: Items Sd Flows Through	(6)	0	0	0	0
11	All Other ADIT		(2,494,145)	(279,529)	(188,781)	(2,962,455)
12	Adjusted Accum. Deferred Inc. Taxes @ 12/31/06					
13	Total Balance	(3)	(65,311,972)	(9,093,619)	(4,742,914)	(79,148,504)
14	Less: Items Sd Flows Through		(4,155,391)	(637,248)	(365,017)	(5,157,656)
15	All Other ADIT		(61,156,580)	(8,456,371)	(4,377,897)	(73,990,848)
16	Actual Year 2007 Deferred Income Tax Accrual					
17	Total Accrual	(6)	(339,047)	(100,685)	(51,699)	(491,431)
18	Less: Adj needed to set-up corporate balance	(8)	(7)	(2)	(1)	(10)
			(339,054)	(100,687)	(51,700)	(491,441)
19	FAS 87 adjustment offset to Retained earnings		(103,520)	(30,742)	(15,785)	(150,047)
20	Subtotal		(442,574)	(131,429)	(67,485)	(641,488)
21	Less: Items Sd Flows Through	(6)	(587,347)	(68,662)	(53,223)	(709,232)
22	All Other ADIT		144,773	(62,767)	(14,262)	67,744
23	Accumulated Deferred Income Taxes @ 12/31/07					
24	Total Balance	(4)	(65,754,546)	(9,225,047)	(4,810,399)	(79,789,992)
25	Less: Items Sd Flows Through	(4)	(4,742,738)	(705,910)	(418,240)	(5,866,888)
26	All Other ADIT		(61,011,807)	(8,519,137)	(4,392,159)	(73,923,104)

		12/31/06	12/31/07	AVERAGE
27	Accumulated Deferred Income Taxes			(5)
28	Items Sd Flows Through			
29	Federal	(4,155,391)	(4,742,738)	(4,449,065)
30	Minnesota	(637,248)	(705,910)	(671,579)
31	North Dakota	(365,017)	(418,240)	(391,629)
32	Subtotal	(5,157,656)	(5,866,888)	(5,512,272)
33	All Other			
34	Federal	(61,156,580)	(61,011,807)	(61,084,194)
35	Minnesota	(8,456,371)	(8,519,137)	(8,487,754)
36	North Dakota	(4,377,897)	(4,392,159)	(4,385,028)
37	Subtotal	(73,990,848)	(73,923,104)	(73,956,976)
38	Total Accumulated Deferred Income Taxes	(79,148,504)	(79,789,992)	(79,469,248)
39			(7)	

40	(1) 2006 Actual Year Coss, W/P A-5, Page 1 Of 5			
41	(2) A-5, Page 4 Of 5			
42	(3) 12/31/06 Balances Plus 2007 Adjustments To 12/31/06 Balance Per A-5, Page 2 Of 5			
43	(4) Adjusted 12/31/2006 Balance Plus 2007 Accrual			
44	(5) Average Of Adjusted 12/31/06 And 12/31/07 Balances			
45	(6) A-5, page 3 of 5			
46	(7) Agrees To Coss Balance, 12/31/07 Per A-5, Page 2 Of 5; difference of 1,490 carried from 2006.			
47	\$1,338 of difference relates to 1998.			
48	(8) See footnote (17) on A-5, Page 2 of 5.			(79,791,482)
49				
50				1,490

Otter Tail Power Company
ACCUMULATED DEFERRED INCOME TAX
Actual Year 2007

Prepared by: kas
Reviewed by: pjb

Line No.	(A) Balance Per Books	(B) 12/31/2006	(C) CHANGE	(D) 12/31/2007
1	Account 1822.3000 (182.3) SFAS 109 Regulatory Asset	11,711,893 (1)	2,979,079	8,732,814 (2)
2	Account 1895.1000 (190) Accumulated Deferred Income Taxes - Utility	29,112,339 (1)	(2,521,619)	31,633,958 (2)
3	Account 1895.2000 (190.2) Accumulated Deferred Income Taxes - ITC	5,231,699 (1)	726,715	4,504,984 (2)
4	Account 1895.2100 (190.2) Accumulated Deferred Income Taxes - Wind	0	0	0 (2)
5	Account 1895.9300 (190.93) SFAS 109 ADIT Debits	(307,546) (1)	(46,216)	(261,330) (2)
6	Account 1895.9800 (190.98) Current Portion of ADIT Debits	1,227,452 (1)	(28,301)	1,255,753 (2)
7	Account 1895.9900 (190.99) Contra Current Portion of Adit Debits	(1,227,452) (1)	28,301	(1,255,753) (2)
8	Account 2510.1000 (254) Regulatory Liability	(5,228,395) (1)	(726,715)	(4,501,680) (9)
9	Account 2575-2000 (282) - Utility operations	(103,635,502) (1)	6,183,035	(109,818,537) (2)
10	Account 2575-2010 (282) - ADIT - Wind	0	0	0 (2)
11	Account 2575.2100 (282.93) SFAS 109 ADIT credits - Property	(11,372,375) (1)	(2,945,721)	(8,426,654) (2)
12	Account 2575.3000 (283) ADIT Other utility operations	(1,648,416) (1)	(154,320)	(1,494,096) (2)
13	Account 2575.3210/3220 (283.10) ADIT Big Stone	(22,805) (1)	(6,679)	(16,126) (2)
14	Account 2575.3400 (283.93) SFAS 109 ADIT Credits - Nonproperty	(31,972) (1)	12,858	(44,830) (2)
15	Account 2575.3980 (283.98) Current Portion of ADIT Credits	(483,267) (1)	(45,319)	(437,948) (2)
16	Account 2575.3990 (283.99) Contra Current Portion of ADIT Credits	483,267 (1)	45,319	437,948 (2)
17	Total Utility Accumulated Deferred Income Taxes Per Books	(76,191,080)	3,500,417	(79,691,497) (3)
18	Less: Jurisdictional Deferred Tax Items			
19	Amortization Of Big Stone Deferred Taxes	(22,810) (1)	(6,679) (5)	(16,131)
20	Amortization Of Spiritwood Deferred Taxes	0 (1)	0 (5)	0
21	Minnesota Cip Tracker Account	(243,773) (1)	(104,751) (5)	(139,022)
22	Reserve For North Dakota Loan Pool	0 (1)	0 (5)	0
23	Cass County Donation	0 (1)	0 (5)	0
24	Non cost of service items	263,042 (1)	7,904 (5)	255,138
25	Total Jurisdictional Deferred Income Taxes	(3,541)	(103,526) (14)	99,985
26		(76,187,539)	3,603,943	(79,791,482)
27	Adjustments			
28	Portion of Account 190 on Corporate Books - detail of 190 acct Def 43	0	0	0
29			3,603,943	
30	Less: Prior Period Adjustments Included in Amounts Above			
31	Total PPA's Included in ADIT per Books Above		2,962,455	
32	Total Prior Periods Adj Eliminatec		2,962,455	
33				
34	Current Year Systemwide Utility Deferred Tax Expense		641,488 (7)	
35				
36	Current Year Coss Utility Deferred Tax Balance	(76,187,539)		(79,791,482)

(1) Agrees to 2006 Actual Year Coss, A-5, Page 2 Of 5 and agrees to 2006 balances on GL by running Oracle OTPGL700 Reports

(2) 12/31/07 General Ledger Balance less nonutility accounts from Year-End Tax Accrual, Def 36-38

(3) 12/31/07 Financial Statement, Page 2 + 3, Deferred Income Taxes, Less Non-Utility A/C 190.1, 282.1 & 283.1 (ADIT p. 2 + Regulatory Asset , Deferred Taxes p. 2 + Regulatory Liability, Deferred Taxes p.3 + ADIT p. 3)

46	Balance Per Books	(79,691,497)		
47	Accum Def Taxes - Nonutility & Other A/C 190.1	(97,417) (10)		
48	Accum Def Taxes - Nonutility & Other A/C 190.2	12,988,625 (15)		
49	Accum Def Taxes - Nonutility & Other A/C 282.0	(3,355,625) (15)		
50	Accum Def Taxes - Nonutility & Other A/C 282.1	(1,456,944) (11)		
51	Accum Def Taxes - Nonutility & Other A/C 283.0	3 (16)		
52	Accum Def Taxes - Nonutility & Other A/C 283.1	(353,584) (12)		
53	SFAS 109 Regulatory Liability - ADIT Debits A/C 254-1 (9)	0		
54		<u>7,725,058</u>	<u>(71,966,439)</u>	<u>(71,966,439)</u> check total
55				<u>(0)</u> difference

(4) N/A

(5) A-5, Page 4 Of 5

(6) Not Used

(7) Current Year Systemwide Utility Deferred Tax Expense

Adjustments To Expense:

Gain On Bonds - South Dakota Flowthrough

FAS 87

Acct 283

Current Year Systemwide Entries to Deferred Tax Expense

641,488

150,047 (12)

10 (17)

491,431 (5)

0 Rounding
Check (s/b 0)

(8) N/A

(9) Adjusted \$3,840 for non-utility ITC 1976 Vintage in balance when account was set up

Amt from 1993 Tax Accrual Def5 11,666

2007 Effective Tax Rate 39.00%

4,550 Adjustment not made in 2007

Non-utility items that appear to have been removed from 12/31/07 balances:

Line No.	(A)	(B)	(C)	(D)
1	(10) Year End Tax Accrual W/P Def 43 page 6 of 6, a/c 190.1			
2	(11) Year End Tax Accrual W/P Def 44 page 4 of 4, a/c 282.1			
3	(12) Year End Tax Accrual W/P Def 45 page 1 & 2 of 3, a/c 283 & 283.1, adjustment does not include FAS 87 entry made			
4	\$(150,047) per FAS 109 requirements directly to Retained Earnings. Adj is only 283.1 \$(1,347,627) and \$9,664 + \$984,379 on			
5	'Corp books (per Income Tax Accountant, Tax accg.)			
6	(13) N/A			
7	(14) Jurisdictional Deferred Tax Adjustments		(103,526)	
8	Prior Period Adjustments			
9	MN PUC Refund Reversal		0	
10	Total Current Year Jurisdictional Deferred Tax Adjustments, A-5, Page 4 of 5		<u>(103,526)</u>	
11				
12	(15) These adjustments are to eliminate ADIT balances related to Wind Credits which are carried on the			
13	Corporate books.			
14	(16) There are miscellaneous rounding adjustments in the ADIT Accts to balance.			
15				
16	(17) Acct 283 @ 12/31/05 had Corporate amounts in it that were not separated from the Utility portion while the 12/3106 balance contains			
17	only Utility amounts. There is \$10 remaining in the Corporate Acct 283. An adjustment of \$10 is needed to offset current year adjustment			
18	amounts to Acct 283, in essence to "set-up" the corporate balance at 12/31/07.			

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company
DEFERRED INCOME TAX EXPENSE
Actual Year 2007

Line No.	(A)	(B)	(C)	(D)	(E)	
Deferred Tax Expense - debit/(credit)	Federal	Minnesota	North Dakota	Total		
1	Per Year End Tax Accrual, Footnote 4, Page 1 Of 1	(1) 2,746,969	369,540	233,851	3,350,360	
2						
3	Less: Jurisdictional Deferred Income Tax Items	(2) (86,223)	(10,674)	(6,629)	(103,526)	
4		2,833,192	380,214	240,480	3,453,886	
5						
6	Less Prior Period Adjustments	(2) 2,494,145	279,529	188,781	2,962,455	
7	Systemwide Current Year Deferred Tax Expense	339,047	100,685	51,699	491,431	(5)
8						
9	Adjustments:					
10	Amount on Corporate Books	(2)			0	
11	FAS 87 Deferred taxes on Pension loss	(4)				
12	Current Year Coss Utility Deferred Tax Expense	339,047	100,685	51,699	491,431	
13						
14						
15	Less: Items South Dakota Flows Through - Current	(3) 587,347	68,662	53,223	709,232	
16	Less: Items South Dakota Flows Through - Prior	(4) 0	0	0	0	
17	Total Items South Dakota Flows Through	587,347	68,662	53,223	709,232	
18						
19	All Other Deferred Income Tax Expense	(248,300)	32,023	(1,524)	(217,801)	

- (1) Year-End Tax Accrual W/P Footnote 4, Page 1 Of 1
- (2) A-5, Page 4 Of 5
- (3) A-5, Page 5 Of 5
- (4) Year-End Tax Accrual W/P Footnote 6, Page 1 Of 6.
- (5) Agrees with fn (7), A-5, page 2 of 5

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company
DEFERRED INCOME TAX CALCULATION
Actual Year 2007

Line No.	(A)	(B)	(C)	(D)	(E)	
	Recap Of 2006 Deferred Income Tax Expense::					
1			Federal	Minnesota	No Dakota	Total
2		(1)	(35,148)	(5,773)	(3,989)	(44,910)
3		(1)	(1,526)	(187)	(127)	(1,840)
4		(1)	2,530,819	285,489	192,897	3,009,205
5			2,494,145	279,529	188,781	2,962,455
6		Current Year Activity:				
7		(2)	3,313,035	420,115	273,218	4,006,368
8		(2)	0	0	0	0
9		(2)	(479,950)	(52,904)	(36,345)	(569,199)
10		(2)	613,959	67,744	49,946	731,649
11		(2)	23,951	0	0	23,951
12		(2)	99,889	10,874	7,541	118,304
13		(2)	(22,235)	(2,508)	(1,695)	(26,438)
14		(2)	(27,641)	(3,870)	(558)	(32,069)
15		(2)	2,263	0	0	2,263
16		Other Costs Capitalized:				
17		(2), (3)	(86,977)	(10,936)	(6,838)	(104,751)
18		(2)	(192)	(22)	(15)	(229)
19		(2)	0	0	0	0
20		(2)	(7,609)	(858)	(580)	(9,047)
21		(2)	20,462	2,699	1,632	24,793
22		(2)	(5,655)	(705)	(319)	(6,679)
23		(2)	(386,506)	(40,748)	(28,987)	(456,241)
24		(2)	(31)	(4)	(3)	(38)
25		(2)	11,448	1,468	905	13,821
26		(2)	1,925	285	154	2,364
27		(2)	(28,842)	(3,253)	(2,199)	(34,294)
28		(2)	(6,933)	(782)	(528)	(8,243)
29		(2)	(1,479,882)	(166,938)	(112,796)	(1,759,616)
30		(2)	0	0	0	0
31		(2)	352,637	43,749	27,446	423,832
32		(2)	671,277	83,536	52,296	807,109
33		(2)	85,777	9,991	6,588	102,356
34		(2)	(2,767)	(312)	(211)	(3,290)
35		(2)	97,514	11,000	7,432	115,946
36		(2)	0	0	0	0
37		(2)	(880,195)	(99,290)	(67,088)	(1,046,573)
38		(2)	(1,437,306)	(162,135)	(109,551)	(1,708,992)
39		(2)	(76,185)	(8,594)	(5,807)	(90,586)
40		(2)	0	0	0	0
41		(2)	(94,890)	(10,704)	(7,232)	(112,826)
42		(2)	(45,112)	0	(3,439)	(48,551)
43		(2)	27,595	3,113	2,103	32,811
44		(2)	0	0	0	0
45		(2)	252,824	90,011	45,070	387,905
46		Less: Jurisdictional ADIT Items not used in COSS:				
47		(3)(2)	(86,977)	(10,936)	(6,838)	(104,751)
48		(2)	1,925	285	154	2,364
49		(2)	(6,933)	(782)	(528)	(8,243)
50		(2)	(31)	(4)	(3)	(38)
51		(6)	0	0	0	0
52		(2)	11,448	1,468	905	13,821
53		(2)	(5,655)	(705)	(319)	(6,679)
54			(86,223)	(10,674)	(6,629)	(103,526)
55						
56						
57						
58			339,047	100,685	51,699	491,431 (4)
59						

(1) Year End Tax Accrual W/P Footnote 6, Page 2 Of 2
(2) Year End Tax Accrual W/P Footnote 5, Page 1 Of 2
(3) Minnesota CIP Tracker Account - Minnesota Adjustment 3 will handle the deferred income tax, the accumulated deferred income tax and the Schedule M portions of this item. For book purposes, this timing difference is assumed to reverse over the tax life of the property. Because the additional depreciation on Schedule M was not jurisdictional, we will ignore the reversal shown above for jurisdictional purposes. Technically, we should treat the reversal as a jurisdictional item, but leaving it as a systemwide number will create a wash with the treatment of the additional depreciation as a systemwide number on Schedule M. ADIT difference is not material.
(4) Agrees to A-5, page 2 of 5, fn (7)
(5) N/A
(6) Per Sr. Tax Accountant

The purpose of treating the above items as jurisdictional adjustments is that our systemwide ADIT allocation procedures do not handle jurisdictional deferred tax items. The adjustments assigns the proper jurisdictional deferred tax amounts by determining the amount of deferred taxes that should be allocated to a jurisdiction and then gross up the jurisdictional amount (using the latest factors available) to arrive at a systemwide deferred tax number for that jurisdiction.

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company
SOUTH DAKOTA FLOW THROUGH ITEMS
Actual Year 2007

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	South Dakota Flow Through Items:		Federal	Minnesota	North Dakota	Total
1	Cost To Remove	(1)	0	0	0	0
2	AFUDC On Debt	(1)	187,416	19,628	17,436	224,480
3	Interest Capitalized On Construction	(1)	479,950	52,904	36,345	569,199
4	Overhead Costs Reversing	(1)	(27,641)	(3,870)	(558)	(32,069)
5	Gain On Bonds Reversal	(1)	0	0	0	0
6	12/31 TOTAL		639,725	68,662	53,223	761,610
7	Less South Dakota Flowthru	(2)	52,378			52,378
8	Total Excluding South Dakota Flowthru		587,347	68,662	53,223	709,232

9 (1) Per Year End Tax Accrual W/P DEF 6, Page 1 of 1; detail on DEF 7, page 1 of 2

10 (2) Per Year End Tax Accrual W/P DEF 6, Page 1 Of 1. Percentage Of Federal Allocated To South Dakota Was 8.1875420%

Prepared by: kas
Checked by: pjb

Otter Tail Power Company Customer Advances (Prepaid Electric Revenue) Actual 12 Months Ending December 31, 2007

Line No.	(A)	(B)	(C)	(D)	Monthly Balances
Acct # 253.0/2590.3000					
1	December	End	2006		(110,419.29)
2	January	End	2007		(104,240.75)
3		Beg	2007		(104,240.75)
4	February	End	2007		(102,132.25)
5		Beg	2007		(102,132.25)
6	March	End	2007		(104,632.25)
7		Beg	2007		(104,632.25)
8	April	End	2007		(94,632.25)
9		Beg	2007		(94,632.25)
10	May	End	2007		(112,746.76)
11		Beg	2007		(112,746.76)
12	June	End	2007		(134,046.76)
13		Beg	2007		(134,046.76)
14	July	End	2007		(132,909.45)
15		Beg	2007		(132,909.45)
16	August	End	2007		(141,449.95)
17		Beg	2007		(141,449.95)
18	September	End	2007		(140,831.33)
19		Beg	2007		(140,831.33)
20	October	End	2007		(157,363.52)
21		Beg	2007		(157,363.52)
22	November	End	2007		(171,438.52)
23		Beg	2007		(171,438.52)
24	December	End	2007		(171,438.52)
25	Total				(3,074,705.39)
26	Average				(129,098.58)

Source: FERC GL Account data file

Prepared by: kas
 Checked by: pjb

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	YEAR	MONTH	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	YTD-BAL	CM-BAL
1	2006	12	100	30	0	2590	3000	0	0	25300	0	(110,419.29)	400.00
2	2007	1	100	30	0	2590	3000	0	0	25300	0	(104,240.75)	6,178.54
3	2007	2	100	30	0	2590	3000	0	0	25300	0	(102,132.25)	2,108.50
4	2007	3	100	30	0	2590	3000	0	0	25300	0	(104,632.25)	(2,500.00)
5	2007	4	100	30	0	2590	3000	0	0	25300	0	(94,632.25)	10,000.00
6	2007	5	100	30	0	2590	3000	0	0	25300	0	(112,746.76)	(18,114.51)
7	2007	6	100	30	0	2590	3000	0	0	25300	0	(134,046.76)	(21,300.00)
8	2007	7	100	30	0	2590	3000	0	0	25300	0	(132,909.45)	1,137.31
9	2007	8	100	30	0	2590	3000	0	0	25300	0	(141,449.95)	(8,540.50)
10	2007	9	100	30	0	2590	3000	0	0	25300	0	(140,831.33)	618.62
11	2007	10	100	30	0	2590	3000	0	0	25300	0	(157,363.52)	(16,532.19)
12	2007	11	100	30	0	2590	3000	0	0	25300	0	(171,438.52)	(14,075.00)
13	2007	12	100	30	0	2590	3000	0	0	25300	0	(171,438.52)	-

Source: FERC data base

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Cash Working Capital - Cost of Energy Adjustment Revenues
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)	(C)
		Cost of Energy Adjustment Revenues	
	<u>Jurisdiction:</u>		
1	Minnesota	18,823,676	(1)
2			
3	North Dakota	17,275,360	(1)
4			
5	South Dakota	4,261,508	(1)
6			
7	FERC	36,458	(1)
8			
9	Total	40,397,002	
(1) Page 1a of 9.			

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Cash Working Capital - Cost of Energy Revenues
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)	(C)
	YEAR	STATE	Sum of COE Adj
1	2007	MN	\$18,823,676
2	2007	ND	\$17,275,360
3	2007	SD	\$4,261,508
4			<u>\$40,360,543.84</u>
5		FERC	\$36,458
6		Total	<u>\$ 40,397,001.63</u>
7			

From Page 4 of the 2007 stat book from Jill's folder

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Coal & Oil Expense
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)	(C)
1		Lignite/Subituminous Consumed	Oil/Nat Gas/TDF Consumed
2			
3	Hoot Lake	19,228,385 (1)	96,684 (1)
4			
5	Coyote (OTP Share)	12,444,885 (1)	618,097 (1)
6			
7	Big Stone (OTP Share)	21,456,846	400,647 (1)
8			
9	All IC's (A/C 547)	0	6,236,150 (1)
10			
11	Total	53,130,116	7,351,578
12			
13			
14	Total Oil Natural Gas and Lignite	59,171,635	60,481,694
15			
16			
17	Reconciliation:		
18	A/C 5010.1000 Lignite	(1)	12,444,885
19	A/C 5010.3000 TDF	(1)	84,440
20	A/C 5010.2000 Subbituminous	(1)	40,685,231
21	A/C 5010.5000 Fuel Oil	(1)	2,737,136
22	A/C 5010.6000 RRM	(1)	765
23	A/C 5010.7000 Natural Gas	(1)	4,529,237
24	Total		60,481,694
25			
26	FERC Financial Statement		
27	Production Fuel		60,481,694
28			0
29			60,481,694
30	Unexplained difference from FERC F/S		(0)
31	Unexplained difference from above		0
	(1) 12/31/07 FERC Trial Balance Detail found on Page 2a.		

Otter Tail Power Company
 Coal & Oil Expense
 Actual 12 Months Ending 12/31/07

Prepared By: kas
Reviewed By: pjb

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
No.	YEAR	MONTH	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance		Total
1	2007	12	100	10	1000	5010	1000	560	0	40100	50101	(\$226,707.00)	Coyote	\$60,481,693.64
2	2007	12	100	10	1000	5010	2000	560	0	40100	50101	(\$193,698.00)	Bigstone	Difference
3	(Big Stone and Coyote GO Expenses charged to Fuel)												(\$420,405.00)	\$60,481,693.64
4														
5	2007	12	100	010	1020	5010	2000	0560	101020	40100	50101	\$19,228,385.14		
6	Hoot Lake Plant Subbituminous												\$19,228,385.14	
7	2007	12	100	010	1020	5010	5000	0560	101020	40100	50101	\$96,684.28		
8	Hoot Lake Plant Fuel Oil												\$96,684.28	
9	Total Hoot Lake Plant Fuel Costs												\$19,325,069.42	
10														
11	2007	12	100	010	1130	5010	2000	0560	101130	40100	50101	\$40,167,984.36		
12	2007	12	100	010	1130	5010	2000	0580	101130	40100	50600	(\$0.00)		
13	2007	12	100	010	1190	5010	2000	0560	000000	40100	50101	(\$18,517,440.79)		
14	2007	12	100	010	1190	5010	2000	0580	000000	40100	50600	\$0.00		
15	Big Stone GO Expenses from above												(\$193,698.00)	
16	Big Stone Subbituminous												\$21,456,845.57	
17														
18	2007	12	100	010	1130	5010	3000	0560	101130	40100	50101	\$156,660.37		
19	2007	12	100	010	1190	5010	3000	0560	000000	40100	50101	(\$72,220.41)		
20	Big Stone TDF												\$84,439.96	
21														
22	2007	12	100	010	1130	5010	5000	0560	101130	40100	50101	\$585,235.38		
23	2007	12	100	010	1190	5010	5000	0560	000000	40100	50101	(\$269,793.51)		
24	Big Stone Fuel Oil												\$315,441.87	
25														
26	2007	12	100	010	1130	5010	6000	0560	101130	40100	50101	\$1,418.94		
27	2007	12	100	010	1190	5010	6000	0560	000000	40100	50101	(\$654.12)		
28	Big Stone RRM												\$764.82	
29	Big Stone Total												\$21,857,492.22	
30														
31	2007	12	100	010	1230	5010	1000	0560	101230	40100	50101	\$36,204,548.63		
32	2007	12	100	010	1290	5010	1000	0560	000000	40100	50101	(\$23,532,956.62)		
33	Coyote GO Expenses from above												(\$226,707.00)	
34	Coyote Lignite												\$12,444,885.01	
35														
36	2007	12	100	010	1230	5010	5000	0560	101230	40100	50101	\$1,765,991.01		
37	2007	12	100	010	1290	5010	5000	0560	000000	40100	50101	(\$1,147,894.19)		
38	Coyote Fuel Oil												\$618,096.82	
39														
40	2007	12	100	010	1400	5010	5000	0560	101400	40100	54700	\$1,310,058.74		
41	2007	12	100	010	1410	5010	5000	0560	101410	40100	54700	\$375,093.37		
42	2007	12	100	010	1440	5010	5000	0560	101440	40100	54700	\$21,761.15		
43	IC Fuel Oil												\$1,706,913.26	
44														
45	2007	12	100	010	1440	5010	7000	0560	101440	40100	54700	\$4,529,236.91		
46	IC Natural Gas												\$4,529,236.91	
47	Total IC												\$6,236,150.17	
48														
49													\$60,481,693.64	check by plant

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Coal Conversion Tax
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)	(C)
		<u>Amount</u>	<u>Percentage</u>
1	General Taxes	\$9,411,607 (1)	100.0000%
2			
3	Coal Conversion Taxes	753,852 (2)	8.0098%
4			
5	All Other	<u>\$8,657,755</u>	<u>91.9902%</u>
6			
7			
8	(1)	12/07 FERC Financial Statement	
9	(2)	FERC Form 1 Page 262 - 263	
10			
11			
12			

Otter Tail Power Company Cash Balances Actual 12 Months Ending 12/31/07

Prepared By:	kas
Reviewed By:	pjb

Line No.	(A)	(B)	(C)
	<u>Minimum Bank Balances:</u>	Amount	Reference
1	Dec '06	23,603	(4)
2	Jan	8,400	(5)
3	Feb	8,400	(5)
4	Mar	8,400	(5)
5	Apr	8,400	(5)
6	May	8,400	(5)
7	Jun	8,400	(5)
8	Jul	8,700	(5)
9	Aug	8,700	(5)
10	Sep	7,700	(2)
11	Oct	7,700	(2)
12	Nov	7,700	(2)
13	Dec	7,700	(2)
14			
15	Total	122,203	
16			
17	Average	9,400	
18			
19			
20	<u>Compensating Balances:</u>	None	(1)
21			
22	<u>Minimum Average Daily Bank Balances:</u>	0	(3)
23			
24			
25	Total Cash Balances:	9,400	
26			

27	
28	(1) Per Cash Mgmt/Treasury Dept.
29	(2) A-7 , Page 5 of 9
30	(3) A-7 , Page 4a of 19
31	(4) Per 2006 COSS Workpaper A-7, Pg 4.
32	(5) Per the asterisked items on the bottom of A-7, Page 5; the
33	balances for each month-end have been adjusted to actual.

Otter Tail Power Company Cash Balances Actual 12 Months Ending 12/31/07

Prepared By: kas
Reviewed By: pjb

Line No.	(A)	(B)	(C)
	<u>Minimum Daily Bank Balances:</u>	<u>Amount</u>	<u>Reference</u>
1	Dec	0	(1)
2	Jan	0	(1)
3	Feb	0	(1)
4	Mar	0	(1)
5	Apr	0	(1)
6	May	0	(1)
7	Jun	0	(1)
8	Jul	0	(1)
9	Aug	0	(1)
10	Sep	0	(1)
11	Oct	0	(1)
12	Nov	0	(1)
13	Dec	0	(1)
14			
15	Total	0	
16			
17	Average	0	
18			
19			
20			
21	(1) Per e-mail from Sue Vukonich, Treasury Dept for 2006 COSS. See email on Page 4b.		
22			
23			
24			

kas
pjb

Otter Tail Power Company Minimum Bank Balances Actual 12 Months Ending 12/31/07

(A) (B) (C) (D)

MINIMUM BANK BALANCES

Line No.	CUSTOMER SERVICE CENTERS	BANK	TOWN	MINIMUM BALANCE
1	FERGUS FALLS	BANK OF THE WEST*	FERGUS FALLS	closed 1/3/07
2	DEVILS LAKE			
3	JAMESTOWN	BANK FORWARD**	JAMESTOWN	100
4	MORRIS	FIRST FEDERAL SAVINGS	MORRIS	2,500
5	OAKES	STARION FINANCIAL	OAKES	500
6		SARGENT COUNTY BANK	FORMAN	500
7		BREMER BANK	LISBON	500
8	WAHPETON			
9	RUGBY	MERCHANTS BANK	RUGBY	1,000
10		FIRST SECURITY BANK	CANBY	500
11	BEMIDJI	FIRST NATIONAL BANK	BEMIDJI	500
12	CROOKSTON	BREMER BANK	CROOKSTON	500
13	GARRISON	GARRISON STATE BANK	GARRISON	500
14	MILBANK	FIRST BANK & TRUST	MILBANK	300
15		GREAT WESTERN BANK***	MILBANK	closed in 2007
16				
17	MANITOBA HYDRO ACCT.	US BANK****		300
18				
19	TOTAL			7,700

*The Bank of the West account in Fergus Falls was closed on January 3, 2007.

**Security State Bank of Jamestown became Bank Forward during 2007.

***The Great Western Bank account was closed in September, 2007. Minimum Balance of \$1,000 while open.

****The US Bank Manitoba Hydro Margin Account was opened in July, 2007.

NOTE: A joint checking account was opened on December 1, 2005, with the seven partners of the Big Stone II Project. The balance at December 31, 2007, was \$109,141.06. This account is funded by the partners as bills are paid for the project. The balance is swept daily to a Repurchase Agreement account where it earns interest.

CashMgmt\Cash\MinimumBankBalance
PMF

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Working Funds
Actual 12 Months Ending 12/31/07

	(A)	(B)	(C)	(D)
Line No.	Working Funds - (Accounts 135.0, 135.1, 135.2, 135.3, 135.4/1075.0000)			Monthly Balances
1	December	End	2006	22,880
2	January	End	2007	22,880
3		Beg	2007	22,880
4	February	End	2007	22,880
5		Beg	2007	22,880
6	March	End	2007	22,880
7		Beg	2007	22,880
8	April	End	2007	22,630
9		Beg	2007	22,630
10	May	End	2007	23,130
11		Beg	2007	23,130
12	June	End	2007	22,630
13		Beg	2007	22,630
14	July	End	2007	22,630
15		Beg	2007	22,630
16	August	End	2007	22,630
17		Beg	2007	22,630
18	September	End	2007	22,405
19		Beg	2007	22,405
20	October	End	2007	22,405
21		Beg	2007	22,405
22	November	End	2007	22,405
23		Beg	2007	22,405
24	December	End	2007	22,405
25	Total			544,295
26	Average			22,679

Source of Data: Monthly Financial Statements, Page 2.

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Special Deposits
Actual 12 Months Ending 12/31/07

	(A)	(B)	(C)	(D)
Line No.	Special Accounts - (Accounts 132.0, 134.0/1050.0000)			Monthly Balances
1	December	End	2006	1,300,137
2	January	End	2007	1,030,340
3		Beg	2007	1,030,340
4	February	End	2007	847,640
5		Beg	2007	847,640
6	March	End	2007	681,582
7		Beg	2007	681,582
8	April	End	2007	695,560
9		Beg	2007	695,560
10	May	End	2007	1,193,961
11		Beg	2007	1,193,961
12	June	End	2007	1,039,914
13		Beg	2007	1,039,914
14	July	End	2007	674,883
15		Beg	2007	674,883
16	August	End	2007	577,717
17		Beg	2007	577,717
18	September	End	2007	500,262
19		Beg	2007	500,262
20	October	End	2007	569,884
21		Beg	2007	569,884
22	November	End	2007	468,337
23		Beg	2007	468,337
24	December	End	2007	1,077,734
25	Total			18,938,031
26	Average			789,085
Source of Data: Monthly Financial Statements, Page 2. Special deposits related to BSP II				

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Tax Collections Available
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)
1	Employee FICA Withholding	3,998,989 (1)
2		
3	Employee Federal Withholding	6,820,822 (1)
4		
5	Employee State Withholding - Minnesota	1,635,219 (1)
6		
7	Employee State Withholding - North Dakota	256,507 (1)
8		
9		
10	Customer Sales Tax:	
11	Minnesota	5,813,859 (2)
12	North Dakota	2,020 (2)
13	South Dakota	1,212,766 (2)
14		
15	Total Sales Tax	7,028,645
16		
17		
18	Franchise Taxes	722,428 (2)

(1) Per "Payroll Info-07" file located in 2007 Actual Workpaper Folder.
(2) A-7; Page 9 of 9

Otter Tail Power Company
Tax Collections Available
Actual 12 Months Ending 12/31/07

Prepared By: kas
Reviewed By: pjb

Line No.	Sales taxes		
	(A) MN	(B) ND	(C) SD
1	\$ 5,771,711.28	\$ 1,685.55	\$ 923,134.88
2	\$ 42,147.47	\$ 2.07	\$ 13,441.33
3		\$ 3.84	\$ 83,151.75
4		\$ 1.92	\$ 36,699.79
5		\$ 2.88	\$ 10,447.08
6		\$ 3.64	\$ 8,110.94
7		\$ 11.52	\$ 18,620.89
8		\$ 32.66	\$ 1,956.15
9		\$ 11.52	\$ 7,163.35
10		\$ 10.82	\$ 1,375.82
11		\$ 1.92	\$ 1,289.91
12		\$ 14.48	\$ 1,166.49
13		\$ 1.92	\$ 17,800.83
14		\$ 5.29	\$ 2,443.83
15		\$ 2.69	\$ 9,159.20
16		\$ 14.41	\$ 22,320.61
17		\$ 1.92	\$ 1,859.23
18		\$ 9.94	\$ 5,601.54
19		\$ 13.78	\$ 3,266.59
20		\$ 3.20	\$ 21,845.58
21		\$ 0.97	\$ 9,585.34
22		\$ 2.41	\$ 2,848.24
23		\$ 111.08	\$ 3,152.87
24		\$ 2.10	\$ 927.69
25		\$ 14.40	\$ 1,943.58
26		\$ 2.97	\$ 2,275.79
27		\$ 1.20	\$ 1,176.67
28		\$ 11.52	
29		\$ 13.15	
30		\$ 2.88	
31		\$ 1.92	
32		\$ 7.70	
33		\$ 1.92	
34		\$ 1.92	
35		\$ 3.23	
36		\$ 1.92	
37		\$ 2.98	
38	\$5,813,858.75	\$2,020.24	\$1,212,765.97
39			
40	Franchise taxes	\$ 722,427.68	(1)

Source: CIS340 Revenue Report from last business day of the year received from Jill Bjorgum

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Fuel Stocks
Actual 12 Months Ending December 31, 2007

Line No.	(A)		(B)	(C)	(D)	(E)	(F)
					Coal Stocks	Oil & Other** Stocks	Total
1	December	End		2006	5,577,603	1,890,034	7,467,637
2	January	End		2007	5,585,064	1,797,168	7,382,232
3		Beg		2007	5,585,064	1,797,168	7,382,232
4	February	End		2007	5,538,730	1,812,245	7,350,975
5		Beg		2007	5,538,730	1,812,245	7,350,975
6	March	End		2007	5,258,471	1,798,401	7,056,872
7		Beg		2007	5,258,471	1,798,401	7,056,872
8	April	End		2007	4,700,279	1,773,161	6,473,440
9		Beg		2007	4,700,279	1,773,161	6,473,440
10	May	End		2007	5,278,873	1,876,063	7,154,936
11		Beg		2007	5,278,873	1,876,063	7,154,936
12	June	End		2007	5,465,468	1,721,028	7,186,496
13		Beg		2007	5,465,468	1,721,028	7,186,496
14	July	End		2007	5,639,803	1,807,213	7,447,016
15		Beg		2007	5,639,803	1,807,213	7,447,016
16	August	End		2007	5,895,135	2,033,377	7,928,512
17		Beg		2007	5,895,135	2,033,377	7,928,512
18	September	End		2007	6,097,435	2,145,791	8,243,226
19		Beg		2007	6,097,435	2,145,791	8,243,226
20	October	End		2007	6,132,400	2,345,837	8,478,237
21		Beg		2007	6,132,400	2,345,837	8,478,237
22	November	End		2007	6,598,964	2,233,611	8,832,575
23		Beg		2007	6,598,964	2,233,611	8,832,575
24	December	End		2007	7,033,989	1,764,591	8,798,580
25	Total				136,992,836	46,342,415	183,335,251
26	Average				5,708,035	1,930,934	7,638,969

**Propane, Tire Derived Fuel, Renewable Resource Fuel and Natural Gas

Source: Appropriate Month Financial Statement, Page 9

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company Retail Revenue Actual 12 Months Ending 12/31/07
--

Line No.	(A)	(B)
1	Minnesota	134,836,006 (1)
2		
3	North Dakota	108,472,410 (2)
4		
5	South Dakota	25,389,754 (3)
6		
7	TOTAL RETAIL REVENUE	<u><u>268,698,170</u></u>
8		
9		
10		
11		
12		
13		
14	(1) 2007 Regulatory Services Statistical Report, Page 5	135,276,121
15	Plus: Unbilled Revenue, incremental change, Stat Report, Page 5	(440,115)
16	MINNESOTA REVENUE FOR COSS	<u><u>134,836,006</u></u>
17		
18	(2) 2007 Regulatory Services Statistical Report, Page 5	108,263,131
19	Plus: Unbilled Revenue, incremental change, Stat Report, Page 5	209,279
20	NORTH DAKOTA REVENUE FOR COSS	<u><u>108,472,410</u></u>
21		
22	(3) 2007 Regulatory Services Statistical Report, Page 5	25,471,640
23	Plus: Unbilled Revenue, incremental change, Stat Report, Page 5	(81,886)
24	SOUTH DAKOTA REVENUE FOR COSS	<u><u>25,389,754</u></u>
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		

Prepared by: kas
Reviewed by: plb

Otter Tail Power Company
Billed Retail Sales and Revenue
Actual 12 Months Ending 12/31/07

Line No.	(A) Group	(B) Load Research Groups	(C) ORIG Rate Groups	(D) 1997 Rate Groups	(E)		(F)		(G)		(H)		(I)		(J) Revenue	
					Sales MN	Revenue MN	Sales ND	Revenue ND	Sales SD	Revenue SD	Sales SD	Revenue SD				
1																
2	Residential	RES	11 & 12	11	403,762,151	33,472,558	361,529,823	30,874,913	85,366,684	7,007,855						
3	Residential EH RDC	RDC	16	12	57,600,110	3,547,933	92,243,607	5,390,337	11,174,328	678,552						
4	TOTAL RESIDENTIAL				461,362,261	37,020,492	453,773,430	36,265,250	96,543,012	7,686,407						
5	FARM	FAR	21,22,26	21,22,23	32,608,209	2,203,170	23,613,952	1,590,979	6,943,577	506,221						
6	Gen. Serv.	LGS & SGS	31,41,32,42	31,41												
7	Gen. Serv. (CEC)	CDC & CTU	36,46	36,48												
8	TOTAL GENERAL SERVICE				328,085,601	26,959,238	417,178,604	33,768,335	87,056,185	6,661,131						
9	Lg. Gen. Ser. Sec.	GSS	47,48	43												
10	Lg. Gen. Ser. Pri.	GSP	47,48	42	594,839,640	34,589,405	375,232,940	22,240,148	157,821,566	8,334,741						
11	Pipelines	GST	62	62	512,500,361	24,895,109	6,892,800	408,595	-	-						
12	Ladish	GSP	63	63	-	-	74,019,900	4,135,105	-	-						
13	TOTAL LG. GEN. SER.				1,107,340,001	59,484,514	456,145,640	26,783,847	157,821,566	8,334,741						
14	IRRIGATION	IRR	27,37	29,37	5,396,845	314,399	659,077	45,674	367,542	23,983						
15	ST. & AREA LTG	SLT & ALT	17,28,38,50,61	17,28,38,49,61	20,262,508	2,390,538	22,848,389	2,091,712	4,448,103	525,045						
16	OPA	OPA	51,52	51,52	20,926,558	1,217,157	17,002,170	961,697	3,817,672	213,851						
17	CONTR. WATER HTG	WHR	15,25,35,45	13,24,34,46	25,189,124	1,417,501	19,848,693	1,177,185	6,703,070	362,058						
18	CTR. SER. (INT.)	SDF, LDF	13,23,33,43,49	14,15,25,26,32,33,44,45	108,284,749	3,481,346	162,511,270	4,737,220	28,820,666	959,329						
19	CONTR. SER. (DEF.)	HST	14,24,34,44	16,27,35,47	18,407,119	787,766	19,239,254	841,231	4,828,790	198,874						
20	Total				2,127,862,975	135,276,121	1,592,820,479	108,263,131	397,350,183	25,471,640						
21																
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32																

Detail for input summary
B summary p 7 of 7

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company
Sales For Resale
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)	(C)	(D)
	Total Sales For Resale:	Detail	Totals	Input Summary line
1	Minnesota (1)	190,431		398
2	South Dakota (1)	21,001		399
3	North Dakota (1)	0		
4	Asset based Wholesale Sales (2)	20,133,608		406
5	Total Sales For Resale		20,345,040	
6				
7				
8	(1) Statistical Report, Page 264, Wholesale MN & SD city totals; Also, combined amount ties to Dec F/S Pg 10 "Wholesale Revenue"			
9	(2) Wholesale Electric Operating Revenues p 5 F/S less the MN, ND and SD sales for resale.			
10				

Otter Tail Power Company Other Electric Revenues Actual Year 2007

Prepared by: kas
Reviewed by: pjb

Line No.	(A)	(B)	(C)	(D)	(E)
	Late Charges (450)				
1	MN	294,442.98	(1)		
2	ND	170,779.34	(1)		
3	SD	80,104.02	(1)		
4	Total Late Charges			545,326	(2)
	Connection Fees (452.1)				
5	MN	190,817	(1)		
6	ND	89,754	(1)		
7	SD	35,174	(1)		
8	Total Connection Fees			315,745	(2)
9					
10	Loan - Series A	642,827	(3)		
11	Loan - Series B	1,175	(3)		
12		(20,657)	(3)		
13		11,846	(3)		
14				635,191	(2)
15				2,589,668	(2)
16	Integrated Transmission Deficiency Payments (456.3)			3,651,858	(2)
17	Wheeling (456.5)				
18	MN	207,155	(1)	}	
19	ND	216,350	(1)		
20	SD	9,518	(1)		
21	Total Wheeling (all FERC)			433,023	(2)
22	MISO Tariff Revenue	2,205,221	(2)		
23	MAPP Transmission service charge (456.4)	25,173	(2)		
24	Load Control & Dispatch (456.6)	2,229,532	(2)		
25	Total Load Control & Dispatch, MISO & MAPF			4,459,926	
26	Miscellaneous Services (452.0)			34,025	(2)
27	Sub-Total Other Electric Revenues			12,664,762	(6)
28	Interest income from loan pools & economic development				
29	MN	66,381	(4)		
30	ND	9,642	(4)		
31	SD	872	(4)		
32	Total interest income			76,895	
33	Gain on sale of emission allowances (a/c 411.8)			129,650	(7)
34	Total Other Electric Revenues			12,871,306	

35 (1) B-3, page 2 of 6 (W/P from Regulatory Transaction Specialist)

36 (2) 12/07 Monthly Financial Statement, page 11

37 (3) B-3, page 4 of 6

38 (4) Interest Revenues B-3, Page 3 of 6

39 (5) N/A

40 (6) Reconciliation with FERC Financial Statement:

FERC financial statement	12,664,762
--------------------------	------------

Difference	(0)
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42 (7) FERC Trial Balance or Database

NEW ACCT. NO. 100.070.0000.

Prepared by:	kas
Reviewed by:	pjb

Line No.	(A) WHEELING	(B) MINNESOTA	(C) NORTH DAKOTA	(D) SOUTH DAKOTA	(E) TOTAL
1	FERGUS FALLS CUSTOMER SERVICE CTR	\$8,065.44			
2	DEVILS LAKE CUSTOMER SERVICE CTR		\$41,997.58		
3	WAHPETON CUSTOMER SERVICE CTR		\$92,259.10		
4	LANGDON CUSTOMER SERVICE CTR		\$25,010.81		
5	RUGBY CUSTOMER SERVICE CTR		\$11,033.84		
6	CROOKSTON DIVISION	\$51,226.37			
7	MILBANK DIVISION			\$9,517.64	
8	WESTERN AREA POWER ADMINISTRATION		\$1,056.40		
9	MINNKOTA POWER CO-OP	\$157,235.64	\$44,238.10		
10	Loan - Series A	-\$9,372.10	\$754.11		
11	Loan - Series B	\$207,155.35	\$216,349.94	\$9,517.64	\$433,022.93
12					
13					
14					
15			\$809,646.03		
16		\$116,367.56		\$41,262.46	
17	EAST RIVER ELEC. COOP (BLAIR TRANS. CR.& L. PREST. CR.)			(\$70,699.80)	
18					
19	TOTAL ACCOUNT 454 (4110.4563.)	\$116,367.56	\$809,646.03	(\$29,437.34)	\$896,576.25
20					
21	FORFEITED DISCOUNTS 450 (4110.4500)	\$294,442.98	\$170,779.34	\$80,104.02	\$545,326.34
22					
23	LOAD CONTROL DISP. 456.6 (4110.4560)	\$2,229,531.91			\$2,229,531.91
24					
25	CONNECTION FEES 451.1 (4110.4521)	\$190,816.61	\$89,754.06	\$35,174.27	\$315,744.94
26	JOURNAL ENTRY ADJUSTMENT	\$0.00			\$0.00
27	RENT ACCOUNT 454 (4110.4540)	\$70,385.33	\$79,826.68	\$47,882.57	\$198,094.58
28	JOINT USE (4110.4540)	\$326,441.20			\$326,441.20
29					
30					
31	BIG STONE FUEL HANDLING FAC. 454.2			\$107,654.88	\$107,654.88
32	101 0 & 1011.4110.4540				
33	COYOTE RENTS 454.3 (1030.4110.4540)		\$3,000.00		\$3,000.00
34					
35	OTHER ELECTRIC REVENUES 456.2 (4110.4560)				\$3,666,937.48
36	ACTIVITY 0150 456.4 910 (4110.4560)				(\$1,077,270.79)
37	RUBBER GOODS TESTING 456.4 (4110.4520)				\$0.00
38	RUBBER GOODS SOLD 456.4 (4110.4560)				\$0.00
39	RDC LEASES/MTCE. AGRMTS 451.5 (4110.4520)				\$34,025.44
40	MISC. SERVICE REV. (4110.4520)				\$0.00
41	MISO TARIFF REVENUE				\$2,205,221.35
42	TRANS DEFICIENCY PYMT (4110.4563)				\$2,755,281.79
43	MAPP TRANS. REVENUE (4110.4564)				\$25,173.44
44	OTHER ELEC. REVENUE STATE ALLOCATION	\$3,424,215.92	\$3,424,215.92	\$760,936.87	
45	TOTAL OTHER ELECTRIC REVENUES	\$6,859,356.86	\$4,793,571.97	\$1,011,832.91	\$12,664,761.74
46					
47		\$6,859,356.86	\$4,793,571.97	\$1,011,832.91	\$12,664,761.74
48					
49			Forfeited Discounts	\$80,104.02	\$545,326.34
50			Misc. Serv. Revenues	\$35,174.27	\$349,770.38
51			Rent from Elec. Prop.	\$126,100.11	\$1,531,766.91
52			Other Elec. Rev.	\$770,454.51	\$10,237,898.11
53				<u>\$1,011,832.91</u>	<u>\$12,664,761.74</u>

Page 2 , Other Electric Revenue - Breakdown by States
(From Billing Report JE Prepared by Jill Bjorgum)
V:\Regulatory_Services\REPORTS\Jills Monthly\Other Electric Revenue 2007

Schedule of Interest Earned on Loan Pools and Economic Development Investments
Actual Year 2007

Line No.	State	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	Total
419.62-INTEREST REVENUES																
ACCT 1560 (Old124): Loan Pool Interest																
1	MINNESOTA	5,434.37	10,421.44	996.08	3,845.49	5,386.02	837.38	6,800.89	2,989.18	3,533.40	3,979.72	5,909.42	3,319.36	53,462.75		
2	NORTH DAKOTA	731.79	1,211.98	0.00	2,753.56	405.05	825.86	1,486.01	309.29	426.51	946.10	77.38	468.66	9,642.19		
3	SOUTH DAKOTA	87.70	0.00	157.20	88.56	63.10	0.00	71.09	80.87	90.31	75.25	82.90	74.88	871.86		
4	Total	6,253.86	11,633.42	1,153.28	6,687.61	5,854.17	1,663.24	8,357.99	3,389.34	4,050.22	5,001.07	6,069.70	3,862.90	63,977		
419.6--INTEREST REVENUES, FED. & ST. EXEMPT																
7	Loan - Series A	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
8	Loan - Series B	599.37	593.87	531.47	582.57	558.19	0.00	0.00	0.00	1,762.11	1,054.89	567.46	544.20	6,794.13		
9	Total	681.81	681.81	681.81	681.81	669.14	0.00	0.00	0.00	681.81	681.81	681.81	681.81	6,123.62		
10		-	-	-	-	-	-	-	-	-	-	-	-	-		
11		-	-	-	-	-	-	-	-	-	-	-	-	-		
12		-	-	-	-	-	-	-	-	-	-	-	-	-		
13		-	-	-	-	-	-	-	-	-	-	-	-	-		
14		-	-	-	-	-	-	-	-	-	-	-	-	-		
15		-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Total	1,281.18	1,275.68	1,213.28	1,264.38	1,227.33	0.00	0.00	0.00	2,443.92	1,736.70	1,249.27	1,226.01	12,917.75		
Total Interest Earned 419.2 & 419.6																
18	Minnesota	6,715.55	11,697.12	2,209.36	5,109.87	6,613.35	837.38	6,800.89	2,989.18	5,977.32	5,716.42	7,158.69	4,545.37	66,360.50		
19	North Dakota	731.79	1,211.98	0.00	2,753.56	405.05	825.86	1,486.01	309.29	426.51	946.10	77.38	468.66	9,642.19		
20	South Dakota	87.70	0.00	157.20	88.56	63.10	0.00	71.09	80.87	90.31	75.25	82.90	74.88	871.86		
21	Total	7,535.04	12,909.10	2,366.56	7,951.99	7,081.50	1,663.24	8,357.99	3,389.34	6,494.14	6,737.77	7,318.97	5,068.91	76,894.55		
22																

(1) Information from File: Other Income Detail.xls supplied by General Accounting

Source: Workpaper Received from Acctg and Located in Misc Workpaper File

Prepared by: kas
 Reviewed by: pjb

Rent from Electric Property - 2007

Line No.	(A) CO	(B) BU	(C) CC	(D) ACCT	(E) SUB	(F) ACTY	(G) PROJ	(H) FERC1	(I) FERC2	(J) SumOfBalance
1	100	010	0000	4110	4540	0000	000000	40000	45400	40.80
2	100	010	1020	4110	4540	0000	000000	40000	45400	(1,175.00)
3	100	010	1100	4110	4540	0000	000000	40000	45400	38,324.10
4	100	010	1190	4110	4540	0000	000000	40000	45400	(17,667.41)
5	100	010	1200	4110	4540	0000	000000	40000	45400	(2,718.71)
6	100	010	1200	4110	4540	0000	101200	40000	45400	(31,126.14)
7	100	010	1290	4110	4540	0000	000000	40000	45400	21,999.17
8	100	010	1440	4110	4540	0000	000000	40000	45400	(250.00)
9	100	020	0000	4110	4540	0000	000000	40000	45400	(110,654.88)
10	100	030	0000	4110	4540	0000	000000	40000	45400	(9,472.68)
11	.oan - Series	030	0010	4110	4540	0000	000000	40000	45400	(2,400.00)
12	.oan - Series	030	0020	4110	4540	0000	000000	40000	45400	(9,394.56)
13		030	0060	4110	4540	0000	000000	40000	45400	(4,808.16)
14		030	0060	4110	4540	0000	100060	40000	45400	(400.00)
15		030	0080	4110	4540	0000	100080	40000	45400	(24.00)
16		030	0080	4110	4540	0000	100531	40000	45400	(13,500.00)
17		030	0110	4110	4540	0000	000000	40000	45400	(150.00)
18	100	030	0340	4110	4540	0000	000000	40000	45400	(133,052.31)
19	100	030	0870	4110	4540	0000	000000	40000	45400	(358,760.88)
20										(635,190.66)
21										
22										
23										
24										
25										
26										
27										
28						Total				(635,190.66)
29										
30	Rent From Electric Property					(642,576.67)	CC	CC		
31							>=0	<=870		
32										
33	Rent From Electric Property					(250.00)	CC			
34							1,440			
35										
36	Total Other Rent					(642,826.67)				
37										
38	Rent From Electric Property - Hootlake					(1,175.00)	CC			
39							1,020			
40										
41										
42	Rent From Electric Property - Big Stone					20,656.69	CC	CC		
43							>=1100	<=1190		
44										
45										
46	Rent From Electric Property - Coyote					(11,845.68)	CC	CC		
47							>=1200	<=1290		
48										
49	Total					(635,190.66)				

Source: FERC Database

(1) B-3, Page 5 of 6

Displaying Actual Balances for Period Dec-07
 Account: 4110
 Sub Account: 4540

Prepared by: kas
 Reviewed by: pjb
 Page 5 of 5

Line No.	(A) Code Combination	(B) Account Description	(C) Current Month	(D) YTD Amount
1	100.010.0000.4110.4540.0000.000000.4540	.Other Electric Revenue.Rent From Elect Property..Rent from electric property	0	40.8
2	100.010.1020.4110.4540.0000.000000.4540	Electric Revenue.Rent From Elect Property..Rent from electric property	-525	-1,175.00
3	100.010.1100.4110.4540.0000.000000.4540	Administrative.Other Electric Revenue.Rent From Elect	-5,156.00	38,324.10
4	100.010.1190.4110.4540.0000.000000.4540	Share.Other Electric Revenue.Rent From Elect Property..Rent from	2,376.91	-17,667.41
5	100.010.1200.4110.4540.0000.000000.4540	Administrative.Other Electric Revenue.Rent From Elect Property..Rent from	0	-2,718.71
6	100.010.1200.4110.4540.0000.101200.4540	Administrative.Other Electric Revenue.Rent From Elect Property..Rent from	-17,331.16	-31,126.14
7	100.010.1290.4110.4540.0000.000000.4540	Share.Other Electric Revenue.Rent From Elect Property..Rent from electric property	11,265.26	21,999.17
8	100.010.1440.4110.4540.0000.000000.4540	Solway Combustion Turbine.Other Electric Revenue.Rent From Elect Property..Rent from	0	-250
9	100.020.0000.4110.4540.0000.000000.4540	.Other Electric Revenue.Rent From Elect Property..Rent from electric property	-9,221.24	-110,654.88
10	100.030.0000.4110.4540.0000.000000.4540	.Other Electric Revenue.Rent From Elect Property..Rent from electric property	-786.89	-9,472.68
11	100.030.0010.4110.4540.0000.000000.4540	Service Center.Other Electric Revenue.Rent From Elect Property..Rent from elec	0	-2,400.00
12	100.030.0020.4110.4540.0000.000000.4540	Service Center.Other Electric Revenue.Rent From Elect Property..Rent from elec	-782.88	-9,394.56
13	Loan - Series A	Service Center.Other Electric Revenue.Rent From Elect Property..Rent from	-400.68	-4,808.16
14	Loan - Series B	Service Center.Other Electric Revenue.Rent From Elect Property..Rent from	0	-400
15		Center.Other Electric Revenue.Rent From Elect Property..Rent from electric pr	0	-24
16		Center.Other Electric Revenue.Rent From Elect Property..Rent from electric pr	-1,125.00	-13,500.00
17		Service Center.Other Electric Revenue.Rent From Elect Property..Rent from	0	-150
18		Telecommunications Services.Other Electric Revenue.Rent From Elect Property..Rent from	-18,716.06	-133,052.31
19		Electric Revenue.Rent	2,221.22	-358,760.88
20		Totals	(\$38,181.52)	(\$635,190.66)

Source: GL Fire Report

Prepared By:
Reviewed By:

Otter Tail Power Company Purchased Power Actual Year Ending December 31, 2007

Line No.	(A) Type of Power:	(B) Total Purchased Power	(C) Demand Charges	(D) Energy Charges	(E) Base Demand	(F) Peak Demand	(G) Base Energy	(H) Peak Energy (5)
1	Participation Power:							
2	Shared Customers & NSE	4,925,673 (1)	1,290,249 (1)	3,635,424 (1)	1,290,249 (2)	0 (2)	3,635,424 (3)	0
3								
4	All Other	71,301,379	2,673,503 (14)	68,627,876	2,673,503 (14)	0 (5)	68,627,876 (6)	0
5								
6	Total Purchased Power	76,227,052 (11)	3,963,752 (12)	72,263,300 (13)	3,963,752 (12)	0	72,263,300	0
7								
8								
9								

- 10 (1) B-4 Page 3 Of 12 and to Regulatory Economics Purchase Power worksheets. See proof below
 11 (2) B-4, Page 2 Of 12 and to Regulatory Economics Purchase Power worksheets.
 12 (3) Participation Power Energy Charge Classified Base Energy Per Allocation Manual
 13 (4) Not Used
 14 (5) No purchase of peaking power; no longer used per System Operations.
 15 (6) All expense except participation power & peak power are classified as base energy per Alloc. Manual
 16 (7) Total Purchased Power - See proof below
 17 (8) Not Used
 18 (9) no longer used
 19 (10) Not Used
 20 (11) reconciles to FERC 12/07 F/S, Page 5
 21 Purchased Power - System Use 74,694,689
 22 Control Area Exchange - net (FERC Form 1 page 327) 1,532,363
 23 76,227,052
 24 -
 25 (12) FERC Form #1, page 327 - See proof below
 26 (13) Ties To Purchase Power Print Outs 12-07 & To Ferc Form #1, Page 327 total energy plus net control area exchange.

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Purchased Power
Actual Year Ending December 31, 2007

(14) Ties To Purchase Power spreadsheet 12-07 (totals start in row AB674 of purchase power worksheet) - See proof below

	(A)	(B)	(C)	(D)
	PROOF OF DEMAND AND RELATED CHARGES (plus reconciliation to FERC Form 1 page 327)			
	Demand Charges column (j) p. 327 FERC Form 1		Other Charges column (l) p.327 FERC Form 1	
Line No.	All Other Demand		Other Energy Related Charges	
1	GRE	253,750	Schedule and Dispatch charges	
2	MHEB 50 MW 12 months	1,602,800	Cargill Power Markets 2,592	
3	MEC	-	OPPD 1,315	
4	MP	-	MISO Transmission 178,656	
5	Minnkota Power	-	MAPP Transmission 272,582	
6	MRES	-	WAPA 23,552	
7	NSP/Xcel	149,000	Total Schedule and Dispatch 478,697	
8	Wisconsin Public Power Inc.	207,500	Other Demand Related Charges	
9	NorthWestern Energy - NLE	143,795	Load Following Charge	
10	SRE	-	WAPA 20,022	
11	Red Lake Rural Electric Co-op	14,007	Total Load Following (a) 20,022	
12	City of Perham	31,052	BEC Nomination chg (demand) (a) 124,967	
13	Generator # 1	35,832	MHEB (837,247)	
14	Generator # 2	36,000	Energy Related Charges (358,550)	
15	Generator # 3	35,460	Demand Related Charges 144,989	
16	Generator # 4	17,944	Total Other charges (213,561)	
17	Generator # 5	104,710	FERC form 1 page 327 total (213,561)	
18	Generator # 6	20,520	Unidentified difference -	
19	Generator # 7	-	@ Difference due to Rounding	
20	City of Detroit Lakes	1,110		
21	plus WAPA load following	20,022		
22	Total All Other Demand	<u>2,673,502</u>		
23	(14) Participation Power Demand			
24	Beltrami Electric Cooperative total			
25		1,085,491		
26	Nodak	39,814		
27	PKM	39,978		
28	plus nomination charge	124,967		
29	Total Participation Power Demand	<u>1,290,250</u>		
30	(1) Total Demand	<u>3,963,752</u>		
31	(7) & (12) Total Demand less - sum of (a):	<u>3,818,763</u>		
32	FERC form 1 page 327 total	<u>3,818,763</u>		
33	difference	-		
34				

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Purchase Power-Participation Power
Actual Year Ending December 31, 2007

Line No.	(A) Shared Customers	(B) Base Demand	(C) Peak Demand	(D) Total Demand Charges
		(1)	(2)	(2)
1	Beltrami:			
2	Station 1	\$ 280,077.10	0	\$ 280,077
3	Station 2	\$ 316,585.49	0	316,585
4	Station 3	\$ 94,925.04	0	94,925
5	Station 4	\$ 314,400.64	0	314,401
6	Station 5	\$ 29,523.13	0	29,523
7	Station 6	\$ 174,945.86	0	174,946
8	NODAK	39,814	0	39,814
9	PKM	39,978	0	39,978
10	Other	0	0	0
11				
12		\$ 1,290,249	0	\$ 1,290,249
13				

- (1) Total Demand Less Peak Demand
(2) B-4 Page 3 OF 12

Note: All Purchased Power Expenses (A/C 555) Except Those Labeled "Participation" Or "Peaking Power" Are Classified As Base Energy Per Otter Tail Power's Cost Allocation Procedure Manual. There Was Not Any Peaking Power In The Actual Year Ending Dec 31, 1992. There Was Participation Power (Shared Customers & NSE) And Everything Else Is Considered "All Other".

Otter Tail Power Company Purchased Power - Shared Customers Actual Year Ending December 31, 2007
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Prepared By: kas
Reviewed By: pjb

Line No.	(A) CUSTOMERS	(B) Peaking Rate	(C) Demand	(D) Number of Months	(E) Peak Demand (10)
		(1)			
1	Beltrami:				
2	Station 1	\$0	2.0	(2)	12 (2)
3	Station 2	0	3.2	(3)	12 (3)
4	Station 3	0	1.1	(11)	12 (11)
5	Station 4	0	5.6	(4)	12 (4)
6	Station 5	0	0.3	(5)	12 (5)
7	Station 6	0	1.3	(6)	12 (6)
8	NODAK	0	0.5	(7)	12 (7)
9	PKM	0	0.5	(8)	12 (8)
10	Other	0	0.0	(9)	12 (9)
11					
12	TOTAL PEAK DEMAND				\$0

Line No.	(A) CUSTOMERS	(B) Demand Charge	(C) Energy Charge	(D) Total Charge	(E) Check Totals From pp 4-12	Difference
17	Beltrami:					
18	Station 1 (2)	\$ 280,077	\$ 720,075	\$ 1,000,152	1,000,151.75	-
19	Station 2 (3)	316,585	886,854	1,203,440	\$1,203,439.80	-
20	Station 3 (11)	94,925	238,445	333,370	\$333,370.27	-
21	Station 4 (4)	314,401	827,585	1,141,985	\$1,141,985.47	-
22	Station 5 (5)	29,523	100,687	130,210	\$130,210.46	-
23	Station 6 (6)	174,946	563,298	738,244	\$738,244.22	-
24	NODAK (7)	39,814	165,572	205,386	\$205,385.97	-
25	PKM (8)	39,978	132,907	172,885	\$172,884.97	-
26	Other (9)	0	0	0		
27						
28	Totals	\$ 1,290,249	\$ 3,635,424	\$ 4,925,673	\$ 4,925,673	-

- (1) Current Mapp Schedule H-Peaking Rate has been eliminated.
- (2) W/P B-4 Page 4 Of 12
- (3) W/P B-4 Page 5 Of 12
- (4) W/P B-4 Page 6 Of 12
- (5) W/P B-4 Page 7 Of 12
- (6) W/P B-4 Page 8 Of 12
- (7) W/P B-4 Page 9 Of 12
- (8) W/P B-4 Page 10 Of 12
- (9) W/P B-4 Page 11 Of 12
- (10) Calculation Based On Formula In OTP'S Cost Allocation Procedure Manual (Page 12) As Follows:
Mapp Schedule H (Peaking) Rate X Demand (Mw) X Number Of Months
- (11) W/P B-4 Page 12 Of 12

BELTRAMI ELECTRIC COOPERATIVE
Station 1

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M)

Line No.	2007	METER READING	DIFF.	KW	KWH	DEMAND CHARGE	ENERGY CHARGE	MN PROPERTY TAX REFUND	COE	INTERIM RATE ADJUSTMENT	NOMINATION CHARGE	TOTAL	
1	JAN.	ON-PEAK	6429682	148034.4	2000.0	1,828,473	\$17,080.00	\$45,289.87	(\$242.74)	\$21,770.10	\$0.00	\$5,798.80	\$89,696.03
2		OFF-PEAK	6281647.6	217660.2									
3			4269547.4										
4			4051887.2										
5	FEB.	ON-PEAK	6558664.2	128982.2	2000.0	1,674,903	\$17,080.00	\$41,146.85	(\$239.78)	\$24,813.44	\$0.00	\$5,798.80	\$88,599.31
6		OFF-PEAK	6429682	205998.4									
7			4475545.8										
8			4269547.4										
9	MAR.	ON-PEAK	6703395.4	144731.2	2000.0	1,637,140	\$17,080.00	\$41,175.31	(\$233.84)	\$22,795.45	\$0.00	\$5,586.05	\$86,402.97
10		OFF-PEAK	6558664.2	182696.8									
11			4658242.6										
12			4475545.8										
13	APR.	ON-PEAK	6847036.2	143640.8	2000.0	1,661,843	\$17,080.00	\$41,628.81	(\$244.22)	\$24,487.79	\$0.00	\$7,288.05	\$90,240.43
14		OFF-PEAK	6703395.4										
15			4846970.3	188727.7									
16			4658242.6										
17	MAY	ON-PEAK	6963083.6	116047.4	2000.0	1,507,158	\$17,080.00	\$37,024.99	(\$231.42)	\$25,415.97	\$0.00	\$6,224.30	\$85,513.84
18		OFF-PEAK	6847036.2										
19			5032354.4	185384.1									
20			4846970.3										
21	JUNE	ON-PEAK	7070970.8	107887.2	2000.0	1,382,879	\$17,080.00	\$34,044.17	(\$197.91)	\$14,913.97	\$0.00	\$7,288.05	\$73,128.29
22		OFF-PEAK	6963083.6	168688.6									
23			5201043										
24			5032354.4										
25	JULY	ON-PEAK	7188643.2	117672.4	2000.0	1,674,283	\$17,080.00	\$40,554.42	(\$209.83)	\$12,181.51	\$0.00	\$7,926.30	\$77,532.40
26		OFF-PEAK	7070970.8	217184.2									
27			5418227.2										
28			5201043										
29	AUG.	ON-PEAK	7348151.4	159508.2	2000.0	1,836,774	\$17,080.00	\$46,049.08	(\$234.61)	\$16,718.84	\$0.00	\$7,075.30	\$86,688.61
30		OFF-PEAK	7188643.2	207846.5									
31			5626073.7										
32			5418227.2										
33	SEPT.	ON-PEAK	7461720.4	113569	2000.0	1,647,495	\$17,080.00	\$39,791.73	(\$195.15)	\$9,632.41	\$0.00	\$5,798.80	\$72,107.79
34		OFF-PEAK	7348151.4	215930									
35			5842003.7										
36			5626073.7										
37	OCT.	ON-PEAK	7597764.9	136044.5	2000.0	1,839,473	\$17,080.00	\$44,902.21	(\$205.70)	\$8,219.55	\$0.00	\$6,011.55	\$76,007.61
38		OFF-PEAK	7461720.4	231850									
39			6073853.7										
40			5842003.7										
41	NOV.	ON-PEAK	7726000.5	128235.6	2000.0	1,608,638	\$17,080.00	\$55,522.91	(\$183.84)	(\$5,633.89)	\$283.54	\$6,011.55	\$73,080.27
42		OFF-PEAK	7597764.9	193491.9									
43			6267345.6										
44			6073853.7										
45	DEC.	ON-PEAK	7871376.5	145376	2000.0	1,854,931	\$17,080.00	\$63,896.04	\$0.00	\$11,254.66	\$4,613.95	\$4,309.55	\$101,154.20
46		OFF-PEAK	7726000.5	225610.1									
47			6492955.7										
48			6267345.6										
49	TOTAL			24,000		20,153,987	204,960.00	531,026.39	(2,419.04)	186,569.80	4,897.49	75,117.10	1,000,151.75
50													1,000,151.75

51													
52													
53													
54													
55													
56													
57													

Source: Shared customer billings.
Computer File:V:\regulatory_services\customers\shared and gen loads

Beltrami Electric Cooperative
Station 2

Prepared By: kas
Reviewed By: pjb

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	2007	Meter Reading	Diff.	KW	KWH	Demand Charge	Energy Charge	MN PROPERTY TAX	COE	INTERIM RATE ADJUSTMENT	Total
1	JAN.	5946	1718	3265.2	2,061,600	\$29,202.81	\$60,456.15	(\$316.05)	\$28,318.14	\$0.00	\$117,661.05
2		4228									
3	FEB.	7887	1941	3264.0	2,329,200	\$29,463.44	\$67,816.42	(\$335.11)	\$27,810.16	\$0.00	\$124,754.91
4		5946									
5	MAR.	9401	1514	3249.6	1,816,800	\$29,463.44	\$53,792.03	(\$295.42)	\$27,019.16	\$0.00	\$109,979.21
6		7887									
7	APR.	11010	1609	3232.8	1,930,800	\$29,463.44	\$56,912.21	(\$303.64)	\$26,967.47	\$0.00	\$113,039.48
8		9401									
9	MAY	12598	1588	3234.0	1,905,600	\$28,274.99	\$56,058.12	(\$301.32)	\$28,144.56	\$0.00	\$112,176.35
10		11010									
11	JUNE	14415	1817	3136.8	2,180,400	\$28,274.99	\$63,579.40	(\$344.67)	\$36,803.54	\$0.00	\$128,313.25
12		12598									
13	JULY	15843	1428	3097.2	1,713,600	\$28,274.99	\$50,803.08	(\$261.49)	\$18,530.93	\$0.00	\$97,347.51
14		14415									
15	AUG.	17570	1727	3067.2	2,072,400	\$26,747.72	\$60,412.21	(\$274.01)	\$15,123.14	\$0.00	\$102,009.06
16		15843									
17	SEPT.	19110	1540	3080.4	1,848,000	\$21,471.28	\$53,540.65	(\$246.09)	\$16,853.86	\$0.00	\$91,619.70
18		17570						August adj.			
19	OCT.	20344	1234	3139.2	1,480,800	\$21,879.94	\$43,546.90	(\$198.65)	\$8,726.02	\$0.00	\$73,954.21
20		19110									
21	NOV.	21541	1197	3156.0	1,436,400	\$21,996.70	\$42,347.82	(\$189.80)	\$6,502.83	\$0.00	\$70,657.55
22		20344									
23	DEC.	22382	841	3166.8	1,009,200	\$22,071.76	\$40,216.62	(\$13.14)	(\$3,437.23)	\$3,089.51	\$61,927.52
24		21541									
25											
26											
27											
28	TOTAL			38,089.20	21,784,800.00	\$316,585.49	\$649,481.61	(\$3,079.38)	\$237,362.57	\$3,089.51	\$1,203,439.80
29											\$1,203,439.80
30											
31											
32							3,174.10				
33									USE =		3.17
34							\$886,854.31				
35											

Source: Shared customer billings.
Computer File:V:\regsrv\customers\shared and gen loads

Beltrami Electric Cooperative
Station 3

Prepared By: kas
Reviewed By: pjb

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	2007		Meter Reading	Diff	KW	KWH	Demand Charge	Energy Charge	MN PROPERTY TAX CREDIT	INTERIM RATE ADJUSTMENT	COE	Total
1	JAN.	ON-PEAK	123089	1752	5752.0	2,033,000	\$25,887.20	\$51,891.00	(\$283.03)	\$0.00	\$27,845.71	\$105,340.88
2			121337									
3		OFF-PEAK	208137	2314								
4			205823									
5	FEB.	ON-PEAK	124845	1756	5983.5	1,955,000	\$26,536.80	\$50,274.00	(\$268.27)	\$0.00	\$23,306.18	\$99,848.71
6			123089									
7		OFF-PEAK	210291	2154								
8			208137									
9	MAR.	ON-PEAK	126530	1685	6066.0	1,881,000	\$27,208.80	\$48,347.25	(\$277.20)	\$0.00	\$27,894.32	\$103,173.17
10			124845									
11		OFF-PEAK	212368	2077								
12			210291									
13	APR.	ON-PEAK	128155	1625	5763.5	1,835,000	\$25,954.40	\$47,066.25	(\$264.17)	\$0.00	\$25,561.61	\$98,318.09
14			126530									
15		OFF-PEAK	214413	2045								
16			212368									
17	MAY	ON-PEAK	129901	1746	5810.5	2,092,000	\$25,999.20	\$53,098.50	(\$294.47)	\$0.00	\$30,796.63	\$109,599.86
18			128155									
19		OFF-PEAK	216851	2438								
20			214413									
21	JUNE	ON-PEAK	131253	1352	2918.5	1,754,000	\$26,209.76	\$43,932.00	(\$267.22)	\$0.00	\$29,578.29	\$99,452.83
22			129901									
23		OFF-PEAK	219007	2156								
24			216851									
25	JULY	ON-PEAK	132910	1657	5739.5	2,100,500	\$25,654.24	\$52,809.75	(\$270.74)	\$0.00	\$22,576.55	\$100,769.80
26			131253									
27		OFF-PEAK	221551	2544								
28			219007									
29	AUG.	ON-PEAK	134367	1457	5751.5	1,794,500	\$25,949.92	\$45,333.75	(\$226.03)	\$0.00	\$13,063.98	\$84,121.62
30			132910									
31		OFF-PEAK	223683	2132								
32			221551									
33	SEPT.	ON-PEAK	135965	1598	5714.5	1,957,000	\$25,725.92	\$49,486.50	(\$249.28)	\$0.00	\$17,816.47	\$92,779.61
34			134367									
35		OFF-PEAK	225999	2316								
36			223683									
37	OCT.	ON-PEAK	137231	1266	5717.0	1,743,500	\$25,591.52	\$43,260.00	(\$211.88)	\$0.00	\$10,212.89	\$78,852.53
38			135965									
39		OFF-PEAK	228220	2221								
40			225999									
41	NOV.	ON-PEAK	138941	1710	5926.0	1,982,000	\$26,819.04	\$50,599.50	(\$231.28)	\$0.00	\$8,887.80	\$86,075.06
42			137231									
43		OFF-PEAK	230474	2254								
44			228220									
45	DEC.	ON-PEAK	140430	1489	6031.5	1,750,000	\$26,863.84	\$61,734.75	(\$160.08)	\$1,320.51	(\$6,105.71)	\$83,653.31
46			138941									
47		OFF-PEAK	232485	2011								
48			230474									
49												
50												
51												
52	TOTAL				67,174	22,877,500	\$314,400.64	\$597,833.25	(\$3,003.65)	\$1,320.51	\$231,434.72	\$1,141,985.47
53												\$1,141,985.47

54												
55												
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60												
61												

Source: Shared customer billings.
Computer File:V:\regsr\customers\shared and gen loads

Beltrami Electric Cooperative
Station 4

Prepared By: kas
Reviewed By: pjb

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	2007		Meter Reading	Diff.	KW	KWH	Demand Charge	Energy Charge	MN PROPERTY TAX CREDIT	COE	INTERIM RATE ADJUSTMENT	NOMINATION CHARGE	Total
1	JAN.	ON-PEAK	2975278.7	24413.5	250.0	291,669	\$2,187.50	\$7,265.42	(\$35.60)	\$3,464.04	\$0.00	\$272.76	\$13,154.12
2			2950865.2										
3		OFF-PEAK	4238842.9	33920.2									
4			4204922.7										
5	FEB.	ON-PEAK	3001640.8	26362.1	250.0	276,642	\$2,187.50	\$7,055.34	(\$36.73)	\$4,090.47	\$0.00	\$272.76	\$13,569.34
6			2975278.7										
7		OFF-PEAK	4267809.2	28966.3									
8			4238842.9										
9	MAR.	ON-PEAK	3021994.3	20353.5	250.0	235,499	\$2,187.50	\$5,899.10	(\$31.40)	\$3,272.89	\$0.00	\$272.76	\$11,600.85
10			3001640.8										
11		OFF-PEAK	4294555.4	26746.2									
12			4267809.2										
13	APR.	ON-PEAK	3039055.3	17061	250.0	203,579	\$2,187.50	\$5,072.17	(\$28.42)	\$2,995.67	\$0.00	\$272.76	\$10,499.68
14			3021994.3										
15		OFF-PEAK	4318210.3	23654.9									
16			4294555.4										
17	MAY	ON-PEAK	3050293.6	11238.3	250.0	136,856	\$2,187.50	\$3,397.96	(\$22.05)	\$2,310.72	\$0.00	\$272.77	\$8,146.90
18			3039055.3										
19		OFF-PEAK	4334343.2	16132.9									
20			4318210.3										
21	JUNE	ON-PEAK	3065887.3	15593.7	250.0	184,219	\$2,187.50	\$4,597.73	(\$24.40)	\$1,981.33	\$0.00	\$272.76	\$9,014.92
22			3050293.6										
23		OFF-PEAK	4355593.3	21250.1									
24			4334343.2										
25	JULY	ON-PEAK	3084528.1	18640.8	250.0	203,734	\$2,187.50	\$5,156.35	(\$24.55)	\$1,479.59	\$0.00	\$272.76	\$9,071.65
26			3065887.3										
27		OFF-PEAK	4377699.3	22106									
28			4355593.3										
29	AUG.	ON-PEAK	3100499.9	15971.8	250.0	200,991	\$2,187.50	\$4,962.96	(\$24.97)	\$1,827.53	\$0.00	\$272.76	\$9,225.78
30			3084528.1										
31		OFF-PEAK	4401925.7	24226.4									
32			4377699.3										
33	SEPT.	ON-PEAK	3117014	16514.1	250.0	240,473	\$2,187.50	\$5,804.94	(\$26.09)	\$1,399.36	\$0.00	\$272.76	\$9,638.47
34			3100499.9										
35		OFF-PEAK	4433506.3	31580.6									
36			4401925.7										
37	OCT.	ON-PEAK	3140474.9	23460.9	250.0	283,892	\$2,187.50	\$7,056.21	(\$29.09)	\$1,261.22	\$0.00	\$272.76	\$10,748.60
38			3117014										
39		OFF-PEAK	4466823.8	33317.5									
40			4433506.3										
41	NOV.	ON-PEAK	3168347.2	27872.3	250.0	296,217	\$2,187.50	\$10,442.32	(\$29.86)	(\$1,049.23)	\$46.54	\$272.76	\$11,870.03
42			3140474.9										
43		OFF-PEAK	4498194.8	31371									
44			4466823.8										
45	DEC.	ON-PEAK	3185518.8	17171.6	250.0	266,232	\$2,187.50	\$8,981.52	\$0.00	\$1,609.35	\$619.00	\$272.76	\$13,670.13
46			3168347.2										
47		OFF-PEAK	4534269.6	36074.8									
48			4498194.8										
49													
50	TOTAL				3,000.00	2,820,002.50	\$26,250.00	\$75,692.02	(\$313.16)	\$24,642.94	\$665.54	\$3,273.13	\$130,210.46
51													\$130,210.46
52													
53													
54													
55													
56													
57													
58													
59													

Monthly Average KW = Total Demand / 12	250.00	USE =	0.25
Total Energy = Energy Charge - PPT + COE+INT RATE ADJ	\$100,687.34		

Source: Shared customer billings.
Computer File:V:\regsrvc\customers\shared and gen loads

Beltrami Electric Cooperative
Station 5

Prepared By: kas
Reviewed By: pjb

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
			Meter Reading	Diff.	KW	KWH	Demand Charge	Energy Charge	MN PROPERTY TAX CREDIT	COE	INTERIM RATE ADJUSTMENT	NOMINATION CHARGE	Total
1													
2	JAN.	ON-PEAK	6044842.4	111171.5	1250.0	1,376,952	\$10,697.50	\$34,090.27	(\$177.38)	\$16,379.27	\$0.00	\$4,555.03	\$65,544.69
3			5933670.9										
4		OFF-PEAK	3169686.7	164218.9									
5			3005467.8										
6	FEB.	ON-PEAK	6139658	94815.6	1250.0	1,164,370	\$10,697.50	\$28,868.58	(\$165.64)	\$17,247.05	\$0.00	\$4,555.03	\$61,202.52
7			6044842.4										
8		OFF-PEAK	3307745	138058.3									
9			3169686.7										
10	MAR.	ON-PEAK	6278850.9	139192.9	1250.0	1,602,106	\$10,697.50	\$40,169.04	(\$210.23)	\$22,256.33	\$0.00	\$4,767.78	\$77,680.42
11			6139658										
12		OFF-PEAK	3488973.3	181228.3									
13			3307745										
14	APR.	ON-PEAK	6414230.5	135379.6	1250.0	1,591,104	\$10,697.50	\$39,746.78	(\$208.09)	\$23,374.44	\$0.00	\$3,278.53	\$76,889.16
15			6278850.9										
16		OFF-PEAK	3671814.4	182841.1									
17			3488973.3										
18	MAY	ON-PEAK	6487125.6	72895.1	1250.0	880,811	\$10,697.50	\$21,898.21	(\$131.72)	\$14,843.83	\$0.00	\$1,363.78	\$48,671.60
19			6414230.5										
20		OFF-PEAK	3775081.5	103267.1									
21			3671814.4										
22	JUNE	ON-PEAK	6551430.8	64305.2	1250.0	852,293	\$10,697.50	\$20,869.90	(\$115.37)	\$9,173.51	\$0.00	\$2,002.03	\$42,627.58
23			6487125.6										
24		OFF-PEAK	3881234.9	106153.4									
25			3775081.5										
26	JULY	ON-PEAK	6654264	102833.2	1250.0	1,286,493	\$10,697.50	\$31,797.70	(\$148.14)	\$9,323.97	\$0.00	\$3,065.78	\$54,736.81
27			6551430.8										
28		OFF-PEAK	4035700.2	154465.3									
29			4035700.2										
30	AUG.	ON-PEAK	6771012.6	116748.6	1250.0	1,447,592	\$10,697.50	\$35,832.73	(\$167.57)	\$13,128.61	\$0.00	\$2,427.53	\$61,918.80
31			6654264										
32		OFF-PEAK	4208470	172769.8									
33			4035700.2										
34	SEPT.	ON-PEAK	6874774.6	103762	1250.0	1,429,757	\$10,697.50	\$34,799.37	(\$157.56)	\$8,326.84	\$0.00	\$4,555.03	\$58,221.18
35			6771012.6										
36		OFF-PEAK	4390659.4	182189.4									
37			4208470										
38	OCT.	ON-PEAK	6975990.4	101215.8	1250.0	1,304,259	\$10,697.50	\$32,081.12	(\$144.05)	\$5,823.01	\$0.00	\$4,767.78	\$53,225.36
39			6874774.6										
40		OFF-PEAK	4550295.3	159635.9									
41			4390659.4										
42	NOV.	ON-PEAK	7107930.9	131940.5	1250.0	1,589,466	\$10,697.50	\$55,129.35	(\$163.67)	(\$5,619.87)	\$254.61	\$4,767.78	\$65,065.70
43			6975990.4										
44		OFF-PEAK	4736248	185952.7									
45			4550295.3										
46	DEC.	ON-PEAK	7197678.5	89747.6	1250.0	1,297,832	\$10,697.50	\$44,092.55	\$0.00	\$7,886.42	\$3,314.16	\$6,469.78	\$72,460.41
47			7107930.9										
48		OFF-PEAK	4906066.8	169818.8									
49			4736248										
50	TOTAL				15,000.00	15,823,033.00	\$128,370.00	\$419,375.60	(\$1,789.42)	\$142,143.41	\$3,568.77	\$46,575.86	\$738,244.22
51													\$738,244.22
52													
53													
54													
55													
56													
57													
58													

Source: Shared customer billings.
Computer File:V:\regsr\customers\shared and gen loads

NODAK
2007

Prepared By: kas
Reviewed By: pjb

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	2007 Month	Reading	Difference	Demand	Energy = Difference X 2400 / 2	Demand Charge	Energy Charge	COE Adjustment	Total Bill
1	JAN	3068	234	482.4	280,800	\$3,216.92	\$9,715.89	\$3,875.04	\$16,807.85
2		2834							
3	FEB	3294	226	490.8	271,200	\$3,271.61	\$9,459.80	\$3,769.68	\$16,501.09
4		3068							
5	MAR	3554	260	498.0	312,000	\$3,318.48	\$10,679.29	\$5,647.20	\$19,644.97
6		3294							
7	APR	3792	238	490.8	285,600	\$3,271.61	\$9,882.44	\$5,654.88	\$18,808.93
8		3554							
9	MAY	4045	253	501.6	303,600	\$3,341.92	\$10,443.75	\$6,557.76	\$20,343.43
10		3792							
11	JUN	4298	253	501.6	303,600	\$3,341.92	\$10,443.75	\$6,041.64	\$19,827.31
12		4045							
13	JUL	4534	236	504.0	283,200	\$3,357.54	\$9,852.35	\$4,644.48	\$17,854.37
14		4298							
15	AUG	4768	234	495.6	280,800	\$3,302.86	\$9,756.23	\$2,948.40	\$16,007.49
16		4534							
17	SEP	4998	230	495.6	276,000	\$3,302.86	\$9,615.35	\$717.60	\$13,635.81
18		4768							
19	OCT	5237	239	507.6	286,800	\$3,380.98	\$9,969.01	\$745.68	\$14,095.67
20		4998							
21	NOV	5466	229	511.2	274,800	\$3,404.41	\$9,627.81	\$989.28	\$14,021.50
22		5237							
23	DEC	5709	243	495.6	291,600	\$3,302.86	\$10,073.21	\$4,461.48	\$17,837.55
24		5466							
25									
26									
27									
28									
29									
30									
31	TOTAL			5974.8	3,450,000	\$39,813.97	\$119,518.88	\$46,053.12	\$205,385.97
32									\$205,385.97

Monthly Average Kw = Total Demand / 12	497.9	Use =	0.5
		Total Energy	\$165,572.00
* These Totals Are Based On The Standard Minnkota Rate + 20%			

Source: Shared customer billings.
Computer File:V:\regsrv\customers\shared and gen loads

Prepared By: kas
Reviewed By: pjb

PKM Electric Cooperative, Inc.
PKM

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	2007	Meter Reading	Diff.	KW	KWH	Demand Charge	Energy Charge	MN PROPERTY TAX CREDIT	COE	INTERIM RATE ADJUSTMENT	Total
1	JAN.	1159282	557656	453.6	278,828	\$3,215.02	\$8,067.52	(\$39.13)	\$3,326.42	\$0.00	\$14,569.83
2		601626									
3	FEB.	667748	508466	465.6	254,233	\$3,298.42	\$7,405.89	(\$38.78)	\$3,773.82	\$0.00	\$14,439.35
4		159282									
5	MAR.	1230733	562985	474.7	281,493	\$3,361.67	\$8,160.73	(\$41.38)	\$3,923.58	\$0.00	\$15,404.60
6		667748									
7	APR.	780835	550102	469.0	275,051	\$3,321.71	\$7,978.91	(\$41.14)	\$4,055.79	\$0.00	\$15,315.27
8		230733									
9	MAY	1332545	551710	444.5	275,855	\$3,151.78	\$7,977.41	(\$42.28)	\$4,652.55	\$0.00	\$15,739.45
10		780835									
11	JUNE	1875506	542961	447.9	271,481	\$3,175.06	\$7,860.90	(\$37.40)	\$2,924.61	\$0.00	\$13,923.16
12		1332545									
13	JULY	1435870	560364	476.2	280,182	\$3,371.75	\$8,126.26	(\$36.28)	\$2,042.45	\$0.00	\$13,504.18
14		875506									
15	AUG.	1012345	576475	449.8	288,238	\$3,188.27	\$8,321.36	(\$37.87)	\$2,627.32	\$0.00	\$14,099.08
16		435870									
17	SEPT.	541865	529520	467.5	264,760	\$3,311.63	\$7,695.84	(\$33.65)	\$1,554.99	\$0.00	\$12,528.81
18		12345									
19	OCT.	1098517	556652	491.1	278,326	\$3,475.30	\$8,089.78	(\$34.34)	\$1,253.26	\$0.00	\$12,784.00
20		541865									
21	NOV.	637867	539350	506.4	269,675	\$3,581.98	\$10,513.27	(\$34.03)	(\$937.60)	\$26.78	\$13,150.40
22		98517									
23	DEC.	1220964	583097	498.3	291,549	\$3,525.34	\$11,318.69	\$0.00	\$1,779.75	\$803.06	\$17,426.84
24		637867									
25											
26	TOTAL			5,644.3	3,309,669.00	\$39,977.93	\$101,516.55	(\$416.28)	\$30,976.94	\$629.84	\$172,884.97
27											172,884.97

Monthly Average Kw = Total Demand / 12	470.4	Use=	0.5
Total Energy = Energy Charge - PPT + COE+INT RATE AD.	\$132,907.05		

Source: Shared customer billings.
Computer File:V:\regsr\customers\shared and gen loads

Prepared By: kas
Reviewed By: pjb

Other Enderlin, ND 2007

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.		On-Peak KWH	Total KWH	Energy	KWH	Energy Charge	Total
1				TOTAL	0	\$0.00	\$0.00
2	TOTAL						\$0.00

3 Total Energy \$0.00

Source:Purchase Power Report -Regulatory Services
Note: No activity for a number of years.

Beltrami Electric Cooperative
Other

Prepared By: kas
Reviewed By: pjb

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	2007	Meter Reading	Diff.	KW	KWH	Demand Charge	Energy Charge	MN PROPERTY TAX CREDIT	INTERIM RATE ADJUSTMENT	COE	Total
1	JAN.	1254	435	1134.0	522,000	\$7,950.75	\$15,378.10	(\$81.71)	\$0.00	\$7,174.90	\$30,422.04
2		819									
3	FEB.	1740	486	1156.1	583,200	\$8,097.40	\$17,073.43	(\$86.10)	\$0.00	\$6,969.39	\$32,054.12
4		1254									
5	MAR.	2111	371	1106.4	445,200	\$7,772.83	\$13,251.48	(\$74.07)	\$0.00	\$6,625.62	\$27,575.86
6		1740									
7	APR.	2530	419	1155.6	502,800	\$8,125.20	\$14,876.73	(\$80.45)	\$0.00	\$7,026.42	\$29,947.90
8		2111									
9	MAY	2909	379	1099.4	454,800	\$7,703.33	\$13,504.62	(\$74.83)	\$0.00	\$6,725.23	\$27,858.35
10		2530									
11	JUNE	3335	426	1093.4	511,200	\$7,661.63	\$15,042.52	(\$83.96)	\$0.00	\$8,637.44	\$31,257.63
12		2909									
13	JULY	3684	349	1088.4	418,800	\$7,665.11	\$12,514.01	(\$66.21)	\$0.00	\$4,535.31	\$24,648.22
14		3335									
15	AUG.	4100	416	1087.2	499,200	\$7,660.24	\$14,713.89	(\$69.73)	\$0.00	\$3,653.21	\$25,957.61
16		3684									
17	SEPT.	4504	404	1089.3	484,800	\$7,633.14	\$14,316.01	(\$70.69)	\$0.00	\$4,438.44	\$26,316.90
18		4100									
19	OCT.	4868	364	1099.2	436,800	\$7,701.94	\$13,011.77	(\$62.41)	\$0.00	\$2,584.57	\$23,235.87
20		4504									
21	NOV.	5326	458	1124.7	549,600	\$8,277.81	\$16,454.24	(\$72.93)	\$0.00	\$2,488.98	\$27,148.10
22		4868									
23	DEC.	5709	383	1177.2	459,600	\$8,675.66	\$18,503.87	(\$5.72)	\$1,348.11	(\$1,574.25)	\$26,947.67
24		5326									
25											
26											
27											
28											
29											
30											
31	TOTAL			13,410.9	5,868,000	\$94,925.04	\$178,640.67	(\$828.81)	\$1,348.11	\$59,285.26	\$333,370.27
32											\$333,370.27

35	Monthly Average KW = Total Demand / 12	1117.6	Use=	1.1
37	Total Energy = Energy Charge - PPT + COE+INT RATE ADJ	\$238,445.23		
39	Source: Shared customer billings.			
40	Computer File:V:\regsrv\customers\shared and gen loads			

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Regulatory Commission Expense
Actual 12 months ending 12/31/07

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.			Minnesota	North Dakota	South Dakota	FERC	Total
1							
2							
3	Filing Fees	(1)		650			650
4							
5	PBR	(1)					0
6							
7	Assessment	(1)	296,641	741	34,475	142,211	474,069
8							
9							
10							
11							
12							
13							
14							
15	Miscellaneous	(1)	1,111,677	95,312	7,388	63,032	1,277,409
16							
17							
18	Total		1,408,318	96,703	41,863	205,243	1,752,128
19							
20	Adjustment for below the line items						179,643
21	Total charges'						<u>1,931,771</u>

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Charitable Contributions
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)
Account 426.1/5371 Donations:		
1	Minnesota	223,934 (1)
2	Allowable Portion of Minnesota Contributions (50%)	111,967 (3)
3	Total Company	546,077 (2)
4		
	(1) B-6, Page 2 of 6	
	(2) <i>12/07 Financial Statement, Page 12, (A/C 426.1/5371.0000)</i>	
	(3) Minnesota allows 1/2 of qualified charitable contributions.	

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Depreciation Expense-Production
Actual Year Ending December 31, 2007

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.		MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL
1						
2						
3	PRODUCTION	(1) 4,891,607	3,527,901	785,021	9,636	9,214,165
4						
5	PLUS: HYDRO LICENSING	(1) 25,619	18,155	4,090	50	47,913
6						
7	TOTAL PRODUCTION	4,917,226	3,546,055	789,111	9,685	9,262,078
8						
9						
10						
11	BASE DEMAND	(3) 3,534,759	2,549,090	567,254	6,962	6,658,065
12						
13	PEAK DEMAND	(2) 1,382,467	996,966	221,857	2,723	2,604,012
14						
15						
16	TOTAL PRODUCTION	4,917,226	3,546,055	789,111	9,685	9,262,078
		(1) B-7, PAGE 2 OF 2				
		(2) Total Production X Peaking Demand Factor			28.11%	(4)
		(3) Total Production X Base Demand Factor			71.89%	(4)
		(4) C-1, PAGE 1 OF 2				

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Jurisdictional Depreciation Information
Actual Year Ending December 31, 2007

(A)	(B)	(C)	(D)	(E)	(F)
<u>DEPRECIATION EXPENSE</u>	<u>Minnesota</u>	<u>North Dakota</u>	<u>South Dakota</u>	<u>FERC</u>	<u>Total</u>
Line No. 12 MO ENDED 12/31/07					
1 STEAM(EXCL UN TR & ORT)	4,286,705	3,078,427	687,993	8,287	8,061,412
2 HYDRO	45,207	32,036	7,217	87	84,547
3 I.C. & OTHER	559,695	417,438	89,811	1,261	1,068,206
4 ORTONVILLE	0	0	0	0	0
5					
6 TOTAL PRODUCTION	4,891,607	3,527,901	785,021	9,636	9,214,165
7					
8 TRANSMISSION	2,048,582	1,527,896	328,726	42,536	3,947,740
9 DISTRIBUTION	3,985,561	3,918,044	850,943	21,444	8,775,992
10					
11 GENERAL(EXCL TRANSP 392,390.2 & WHSE					
12 390.3,393,394.1 & CAP A&G)	1,208,321	995,003	216,679	6,255	2,426,258
13 Gain on Wahpeton Office	(5,576)				(5,576)
14 FLEET SRVC CNTR; (1)	0	0	0	0	0
15 CENTRAL STORES CLEARING; (1)	(57,339)	(44,139)	(9,643)	(317)	(111,438)
16 AIRPLANE; (1)	34,906	26,870	5,870	193	67,840
17 GAIN OR LOSS ON VEHICLES (1)	32,260	24,833	5,425	178	62,697
18 TOTAL GENERAL	1,212,572	1,002,568	218,332	6,309	2,439,781
19					
20 SUBTOTAL	12,138,322	9,976,409	2,183,022	79,925	24,377,678
21					
22 INTANGIBLE					
23 COMPUTER SOFTWARE					410,801
24 HYDRO LICENSING (2)	25,619	18,155	4,090	50	47,913
25					
26 CARRYING COSTS BSP ACQ.					0
27					
28 TOTAL					24,836,391
29					
30 Less: Carrying Costs BSP Acq. (a/c 421.5)					
31 Add: Big Stone Acq. Adj. Amortiz. Writeoff (a/c 425.31)					0
32 Spiritwood Amortization (a/c 407)					
33					
34 Total Depreciation (agrees to FERC Income Statement)					24,836,391 (3)

(1) Spread to jurisdiction on P90 factor from 2006 COSS (latest available). Each state's separate COSS run for P90 factor; FERC = difference to reach 100%. (These should match the factors on p 4 of A-1.)

MN	51.453954%
ND	39.608527%
SD	8.653354%
FERC	0.284165%
	<u>100.000000%</u>

(2) Spread using same proportion as Hydro.

(3) Above	24,836,391	
49 Central Stores Clearing (390.3 and 393)	-	(4)
50 Add Back Airplane Charged Direct	-	(4)
51	<u>24,836,391</u>	
52 Monthly Financial Statements (non-FERC)	24,836,391	
53 Difference from FERC (rounding)	0	

(4) Loyal D's depreciation schedules, tab "Total After ARO Related". Per Depreciation Accountant, these items lose jurisdictional identity when clearing through O & M or capital costs

(5) Reconciling Items to the FERC F/S per Loyal Demmer's Schedule on tab "Total After ARO Related"

Source: Depreciation Schedules prepared by Accounting: Loyal D. Tab "Total for Regulatory Purposes"

V:\RS\Revenue_Requirements\COSS\2007\Actual COSS Supporting Worksheets[Depr for cost serv study 2007.xls]Total for Regulatory Purposes

Prepared By: kas
Reviewed By: pjb

Recap Of Big Stone Capitalized Costs All Jurisdictions Actual Year Ending December 31, 2007

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.		Minnesota	North Dakota	South Dakota	FERC	Total
1	Rate Base	A/C 186.10	A/C 186.20	A/C 186.30	A/C 186.40	
2		(1)			(1)	
3						
4	Rate Base Balance At 12/31/06	0	138,973	12,552	0	151,525 (2)
5						
6	Rate Base Balance At 12/31/07	0	98,298	8,878	0	107,176 (3)
7						
8	Average Rate Base Balance	0	118,635	10,715	0	129,351
9						
10	Amortization Amount Ties to Page 2 of 2		40,675	3,675	(4)	

(1) Capitalized costs were written off in 1987 per 1987 W/P B-8, Page 1 Of 4.

(2) 2006 COSS.

Costs approved for rate base treatment and amortization over the remaining life of Big Stone Plant Ordered By NDPSC Per Docket Number PU-401-88-374 Dated 12/20/88.

(3) 2006 balance less amount of amortization from B-8, page 2 of 2. Agrees to FERC 186.0 Detail file located in the 2007 Actual Year Supporting Workpaper Folder, less \$1 carried over from 2006.

(4) The amortization for the year is booked to A/C 406.20 & 406.30 (B-8, Page 2 Of 2) and is included as Depreciation Expense for the current year.

Recap Of Big Stone Capitalized Costs
All Jurisdictions
Actual Year Ending December 31, 2007

Prepared By: kas
Reviewed By: pjb

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)
No.	BU	CC	Acct	Sub	FERC1	FERC2	YTD Bal
1	010	1000	5220	4000	40600	00000	44,349.60
2							
3							
4							
5							
6							
7	10/17/2008	AMORTIZATION - ACQUISITION ADJUSTMENT (115) & BIG STONE DEFERRED CHARGES (186)					
8		JURISDICTIONAL DEPRECIATION INFORMATION					
9			54,877,319.15		323818		
10							
11							
12		MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL	
13	RESERVES (Ending)						
14	BIG STONE ACQ ADJ						
15							
16	STEAM	641,448.55	472,310.37	93,488.64	7,255.85	1,214,503.41	
17	TRANSMISSION	22,350.77	17,959.41	3,533.07	727.27	44,570.52	
18	DISTRIBUTION	210.83	194.59	40.10	2.68	448.20	
19							
20	TOTAL A/C 115	664,010.15	490,464.37	97,061.81	7,985.80	1,259,522.13	Acct 1799
21							
22	Big Stone Deferred Charges Reserve		772,826.50	180,643.01		953,469.51	Acct 1860.2500
23							
24							
25	AMORTIZATION						
26							
27	BIG STONE						
28	406.20 & .30	0.00	40,675.08	3,674.52	0.00	44,349.60	
29	406.11/41	25,231.88	17,880.44	4,027.95	48.78	47,189.05	
30							
31	TOTAL PRODUCTION	25,231.88	58,555.52	7,702.47	48.78	91,538.65	
32							
33	TRANSMISSION						
34	406.11/41	898.26	669.95	144.15	18.66	1,731.02	
35							
36							
37	DISTRIBUTION						
38		7.90	7.77	1.69	0.04	17.40	
39							
40							
41	TOTAL 406	26,138.04	59,233.24	7,848.31	67.48	93,287.07	
42							
43	MN GAIN ON WAHPETON OFFICE						
44	GENERAL PLANT	(5,576.28)				(5,576.28)	
45					Check total	87,710.79	to depr sum - Recap 406

Source: Depreciation Schedules prepared by Accounting: Loyal D. Tab "acct. 115 & 186".

V:\IRS\Revenue_Requirements\COSS\2007\2007 Actual Year Supporting Worksheets\Depr for cost serv study 2006.xls\acct. 115 & 186

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company Analysis of Investment Tax Credit Actual Year Ending December 31, 2007
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(A) (B) (C) (D) (E) (F)

(Non Utility) - (Below the Line Expense)

Line No.		ACCOUNT 411.4		ACCOUNT 411.5		ACCOUNT 255
		DEBIT	CREDIT	DEBIT	CREDIT	NET
1	Balance at 12/31/06 (1)	0	0	0	0	(8,180,661)
2						
3	2007 CURRENT YEAR ACTIVITY:					
4	Current Year ITC Recapture (3)	0	0	0	0	
5	Current Year ITC Amortization (2)	0	(1,135,984)	0	(673)	
6						
7	TOTAL 2007 ACTIVITY	0	(1,135,984)	0	(673)	1,136,657 (2)
8						
9						
10	Balance at December 31, 2007					<u>(7,044,004)</u> (4)

- (1) PER 2006 COSS W/P B-10, PAGE 1 OF 3.
- (2) B-10, PAGE 2 OF 3. (673) amount is from 1976
- (3) B-10, PAGE 3 OF 3
- (4) TIES TO GL AND B-10, PAGES 2 AND 3

Otter Tail Power Company Analysis of Investment Tax Credit Actual Year Ending December 31, 2007
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Prepared by: kas
Reviewed by: pjb

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance
2	2007	100	10	0	5410	4114	0	0	41104	0	(\$610,097.00)
3	2007	100	20	0	5410	4114	0	0	41104	0	(\$224,909.00)
4	2007	100	30	0	5410	4114	0	0	41104	0	(\$300,978.00)
5											(1,135,984.00)
6	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance
7	2007	100	10	0	5410	4115	0	0	41105	0	(361.00)
8	2007	100	20	0	5410	4115	0	0	41105	0	(132.00)
9	2007	100	30	0	5410	4115	0	0	41105	0	(180.00)
10											(673.00)
11											
12	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance
13	2007	100	10	0	2525	0	0	0	25500	0	(3,780,627.46)
14	2007	100	20	0	2525	0	0	0	25500	0	(1,392,909.45)
15	2007	100	30	0	2525	0	0	0	25500	0	(1,870,468.01)
16											(7,044,004.92)
17											
18	<u>Year</u>	<u>Comp</u>	<u>BU</u>	<u>CC</u>	<u>Acct</u>	<u>Sub</u>	<u>Activity</u>	<u>Proj</u>	<u>FERC1</u>	<u>FERC2</u>	<u>Dec-06 Bal</u>
19		100	70	0	5410	4114	0	0	41104	0	(1,135,984.00)
20		100	70	0	5410	4115	0	0	41105	0	(673.00)
21		100	70	0	5410	4115	0	0	41105	0	(673.00)
22		100	70	0	5410	4115	0	0	41105	0	(673.00)
23		100	70	0	2525	0	0	0	25500	0	(7,044,004.92)

Source: FERC GL Account data for appropriate year.

Otter Tail Power Company Analysis of Investment Tax Credit Actual Year Ending December 31, 2007
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Prepared by: kas
Reviewed by: pjb

Line No.	BOOK AMORTIZATION LIFE		TAX YEAR 2007				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		33 1/3 YEARS					
	ITC UTILIZED AS OF 12/31/06	ITC LOST FROM 83-86 RAR	ITC RECAPTURE FOR 2006	REMAINING AFTER ITC ADJUSTMENTS	2007 AMORTIZATION	REMAINING BALANCE AS OF 12/31/2007	
1	1971	0		0	0	0	
2	1972	0		0	0	0	
3	1973	3,807		3,807	3,807	(0)	
4	1974	14,181		14,181	10,636	3,545	
5	1975	204,930		204,930	87,827	117,103	
6	1976	251,451		251,451	107,765	143,686	
7	1976	2,243		2,243	673	1,570	
8	1977	461,668		461,668	106,539	355,129	
9	1978	280,813		280,813	52,653	228,160	
10	1979	211,846		211,846	33,449	178,397	
11	1980	1,748,076		1,748,076	238,374	1,509,702	
12	1981	247,936		247,936	29,752	218,184	
13	1982	2,370,190		2,370,190	253,949	2,116,241	
14	1983	1,047,201		1,047,201	101,342	945,859	
15	1984	423,878		423,878	37,401	386,477	
16	1985	667,094		667,094	54,089	613,005	
17	1986	245,349		245,349	18,401	226,948	
18	1987	0		0	0	0	
19	1988	0		0	0	0	
20	1989	0		0	0	0	
21							
22	TOTAL	8,180,663	0	0	8,180,663	1,136,657	7,044,006 (1)
23							
24				SM 10			

(1) Difference of \$2 due to rounding.

Otter Tail Corp (OTP & Corp)
Schedule M-1
(Separate Return Basis)
2007 YE Accrual

Prepared by: kas

(C) = Corporate
(P) = OTP
(B) = Both

Line No.	(A)	(B) Federal	(C) MN	(D) ND
	(X) = Completed			
1	X P Net Income Per Books - OTP	24,497,584	24,497,584	24,497,584
2	X C Net Income Per Books - Corporate (includes subs but not OTP)	29,463,120	29,463,120	29,463,120
3	X P Income Tax - A/C (409.1) 5410.1001 - 1004	7,824,116	7,824,116	7,824,116
4	X P Income Tax - A/C (409.2) 5410.2001 - 2004	2,236,841	2,236,841	2,236,841
5	X P Income Tax - A/C (409.2-99) 5410.4120	0	0	0
6	X P Income Tax - A/C (410.1 & 411.1) 5410.4101 & 5410.4111	3,467,360	3,467,360	3,467,360
7	X P Income Tax - A/C (410.2 & 411.2) 5410.4102 & 5410.4112	564,660	564,660	564,660
8	X P Income Tax - A/C (411.4) 5410.4114	(1,168,484)	(1,168,484)	(1,168,484)
9	X P Income Tax - A/C (411.5) 5410.4115	(673)	(673)	(673)
10	X C Income Taxes - Corporate	(3,002,341)	(3,002,341)	(3,002,341)
11	X B Net Income Before Tax (Consolidated)	63,882,183	63,882,183	63,882,183
12	X P Elimination of Subsidiaries' Profit on OTP's Books	-	0	0
13	X C Elimination of Subsidiaries' Profit on Corporate's Books	(33,211,381)	(33,211,381)	(33,211,381)
14	X P Net Income Before Tax (OTP)	37,421,404	37,421,404	37,421,404
15	X C Net Income Before Tax (Corporate)	(6,750,602)	(6,750,602)	(6,750,602)
16	X B Net Income Before Tax (Otter Tail Corp: OTP & Corp)	30,670,802	30,670,802	30,670,802
17	(tied to Taxable Income by Co. w/s) proof \$38,131,006			
18	ADDITIONS:			
19	(2) X Book Provision - Property Repairs (Storm Damages)	-	0	0
20	(2) X Book Provision - Injuries & Damages	-	0	0
21	(2) X Book Provision - Workmen's Comp	289,299	289,299	289,299
22	(2) X Book Provision - Post Retire Med Benefit (FAS 106)	4,382,031	4,382,031	4,382,031
23	(2) X Book Provision - Post Employ Med Benefit (FAS 112)	232,271	232,271	232,271
24	(2) X Book Provision - Supplemental Pension Reserve	2,683,522	2,683,522	2,683,522
25	(2) X Book Provision - Bad Debts	1,010,891	1,010,891	1,010,891
26	(2) X Book Provision - Loan Pools	400	400	400
27	(1) X C Non-Qual. Retire Savings - Employee Contribs (book expense)	2,275,411	2,275,411	2,275,411
28	(1) X C Non-Qual. Retire Savings - COLI Non-deductible premiums	1,155,856	1,155,856	1,155,856
29	(1) X C Corp. Insurance Reserve : Tax deductible payments	(114,858)	(114,858)	(114,858)
30	(16) X C Executive Stock Incentive Plan - Book Provision	1,734,720	1,734,720	1,734,720
31	(6) X Employee Stock Purchase Program (ESPP) - Book Expense	257,203	257,203	257,203
32	(6) X Stock Options - Book Compensation Expense	90,468	90,468	90,468
33	(6) X Book Provision for Deferred Settlement (book expense)	-	-	-
34	(6) X B Meal Allowances - 50% Disallowed	124,488	124,488	124,488
35	(10) X P Accrued Vacation Pay	87,932	87,932	87,932
36	(5) X CIP Tracker Account - MN (Net)	544,894	544,894	544,894
37	(6) X Interest Capitalized on Construction (Taxable)	1,714,223	1,714,223	1,714,223
38	(4)(8) X Amort - Acq Costs on Big Stone Plant	93,287	93,287	93,287
39	(1) X Lobbying Expense (Non-Deductible)	216,448	216,448	216,448
40	(6) X Sales Promotion Expense (Book Expense)	-	0	0
41	(1) X Amortization of Loss on Reacquired Debt	327,174	327,174	327,174
42	(1) X Actual Gain on Reacquired Bonds	-	0	0
43	(1) X Penalties	-	0	0
44	(1) X C Corp. Owned Life Insurance (Non-Deduct Premiums)	410,327	410,327	410,327
45	(6) X B Restricted Stock Incentive - All (Book expense)	285,852	285,852	285,852
46	(1) X C Affordable Housing Operating Loss (Book Basis)	353,301	353,301	353,301
47	(6) X Capitalized A & G (Books expensed)	2,175,260	2,175,260	2,175,260
48	(8) X NDSBIC Partnership (K-1 taxable income)	-	0	0
49	(1) X Customer Rebates Capitalized Current Yr (IRS audit 1993-94)	53,357	53,357	53,357
50	(9), (6) X Federal Empowerment Zone Tax Credit	9,000	N/A	N/A
51	(1) X Mapleton Industrial Park - Book Writedown	-	0	0
52	(6) X CIAC - Contribution in Aid of Constr.-Taxable Current Yr	-	0	0
53	(15) X MN PUC Order (Recovery of MISO Day 2 Costs)	-	-	-
54	(13) X PBR Refund to ND	-	0	0
55	(1) X BSP II Land Write-off	-	0	0
56	(13) X Disallowed rate base (book deduction to inc, not allowed for tax)	-	0	0
57	(6) X ETI - Disallowance of Expenses Related to Exempt Income	-	0	0
58	(9), (6) X Income from Property	(1,225,884)	(1,330,811)	(1,225,884)
59	(6) X Highway Reimbursements	(253,900)	(253,900)	(253,900)
60	(leave blank)			
61	Total Additions to Book Income	18,912,973	18,799,046	18,903,973
62				
63	SUBTRACTIONS:			
64	(1) X B Federally Exempt Interest	12,918	N/A	N/A
65	(1) X B State Exempt Interest (Where Allowed)	N/A	N/A	0
66	X Pensions (FAS 87 & 88) Contributions (tax deductible)	-	0	0
67	(6) X Pensions (FAS 87 & 88) Non-taxable Book Income	(4,511,835)	(4,511,835)	(4,511,835)
68	(2) X Charges - Property Repairs (Storm Damages)	-	0	0
69	(2) X Charges - Injury & Damages	(8,436)	(8,436)	(8,436)
70	(2) X Charges - Workmen's Comp	297,299	297,299	297,299
71	(2) X Charges - Medical Self Insurance	-	0	0
72	(2) X Charges - Post Retire Medical Benefit (FAS 106)	2,054,606	2,054,606	2,054,606
73	(2) X Charges - Post Employ Med Benefit (FAS 112)	261,834	261,834	261,834
74	(9),(6) X Medicare Part D (nontaxable subsidy)	1,054,510	N/A	1,054,510
75	(6) X Amortization of Medicare Part D Capitalized (non-taxable subsidy)	N/A	N/A	N/A
76	(2) X Charges - Supplemental Pension Reserve	1,078,998	1,078,998	1,078,998
77	(2) X Charges - Bad Debts	987,693	987,693	987,693
78	(2) X Charges - Loan Pool Write-offs	(187)	(187)	(187)
79	(1) X C Non-Qual. Retire Savings - Distributions (tax deduction)	193,171	193,171	193,171
80	(1) X C Non-Qual. Retire Savings - COLI non-taxed cash value increase	1,746,764	1,746,764	1,746,764
81	(1) X C Executive Stock Incentive Plan - Tax Deductible Payments	770,330	770,330	770,330
82	(1) X C Corp. Owned Life Insurance (Cash value increase/death benefit)	1,267,738	1,267,738	1,267,738
83	(6) X Payments for Deferred Settlement (tax deduction)	84,131	84,131	84,131
84	(10) X Removal Costs	3,949,203	3,949,203	3,949,203
85	X CIP Tracker Account - MN (Net)	-	0	0
86	(10)(9) X Tax Depreciation	27,328,728	32,275,349	27,347,236
87	(10)(9) X Book Depreciation	(24,646,032)	(24,646,032)	(24,646,032)
88	X 30% Bonus Depr - Add back for MN only	N/A	0	N/A
89	(6) X AFDC Charged to Construction (Book)	2,257,062	2,257,062	2,257,062
90	X Dividend Received Deduction (0 X 70%)	-	0	N/A
91	(6) X ACRS Retirements-Ordinary Loss	N/A	N/A	N/A

Otter Tail Corp (OTP & Corp)
Schedule M-1
(Separate Return Basis)
2007 YE Accrual

Prepared by: kas

(C) = Corporate
(P) = OTP
(B) = Both

Line No.	(A)	(B) Federal	(C) MN	(D) ND
92	(6) X	MACRS Retirements-Ordinary Loss	N/A	N/A
93	(10) X	Utility Dividend Paid Credit: (37,099 X 3.60 X (14/35)	53,423	0
94	(10) X	(40,000 X 6.75 X (14/35) X 99.4%)	107,352	0
95	(1) X	Amortized Gain on Reacquired Bonds	118	118
96	(1) X	Early Bond Redemption in Current Year - Tax Deductible	1,375,206	1,375,206
97	(6) X	ESOP Deduction (Leveraged)	1,879,028	1,879,028
98	(1) X C	Affordable Housing Operating Loss (Tax Basis)	150,000	150,000
99	(13) X	Customer Rebates Amortization (IRS audit 1993-94)	N/A	N/A
100	(13) X	Amortization of Asbestos Removed (IRS 1993 audit)	N/A	N/A
101	(6) X	Capitalized A & G (Tax Amortization)	N/A	N/A
102	(8) X	NDSBIC Partnership (book income not taxable)	0	0
103	(6) X	Restricted Stock Units (post '05) - (Tax Deduct for Employee Gain)	130,692	130,692
104	(6) X B	Restricted Stock Incentive - (Tax Deduction for Employee Gain)	161,689	161,689
105	(6) X B	Restricted Stock Incentive - (Tax Deduction for Dividends)	10,401	10,401
106	(1) X C	Restricted Stock Incentive - (Tax Deduct: R/E)(offset is to R/E)	153,804	153,804
107	(1) X C	Employees' Gain on Stock Options Pre 123R (no book exp taken)	2,350,903	2,350,903
108	(1) X C	Employees' Gain on Stock Options Post 123R (book exp taken)	346,565	346,565
109	(6) X	CIAC - Contribution in Aid of Constr.-Amort for Tax	N/A	N/A
110	(1) X	Mapleton Industrial Park - Taxable Loss on Sale	35,075	35,075
111	(1) X	Mark to Market Derivative Accounting	428,693	428,693
112	(6) X	Sec. 174 R&D Deductions	-	0
113	(6) X	Sec. 162 costs	-	0
114	(6) X	ADR Repair Allowance	504,232	504,232
115	(1) X	ETI Exclusion Including Gross-up	0	0
116	(1) X	Sec. 199 Production Activities Deduction	933,418	N/A
117		Total Subtractions from Book Income	22,799,094	25,584,094
118				21,871,266
119		Taxable Income Before Deduction for State Taxes	26,784,681	23,885,754
120		Less: MN Estimated & Extension Tax Paid for Current Year	984,994	N/A
121		ND Estimated & Extension Tax Paid for Current Year	667,607	N/A
122		Other State Estimated & Extension Tax Paid for CY	13,101	N/A
123	X	Add'l State Taxes Paid/(Recvd) for Prior Years	(281,639)	N/A
124		Taxable Income	25,400,619	23,885,754
125	X	Apportionment Factors	100.0000%	42.1673%
126		Apportioned Income	25,400,619	10,071,978
127	X	Tax Rate	35.0%	9.8%
128		Tax Liability Before Adjustments	8,890,216	987,054
129	(11)(12) X	Minnesota Minimum Fee & ND Incremental Tax Rate Adj.	N/A	5,000
130		Income Tax Liability Before Tax Credits	8,890,216	992,054
131				667,607
132	(6) X	Less: Federal Fuel Tax Credit (OTP only)	-	N/A
133	(6) X	Wind Energy Tax Credits	(3,342)	N/A
134	X	Research & Development Tax Credit (OTP only)	(75,237)	(7,060)
135	X	North Dakota Tax Credits (OTP only)	N/A	-
136	(6) X	Federal Empowerment Zone Tax Credit (M-1 addition)	(9,000)	N/A
137	(1) X C	Affordable Housing Tax Credits	(285,000)	N/A
138		Otter Tail Corporation Tax Liability (Separate Return)	8,517,637	984,994
139	X	Adj due to filing unitary returns & subs' tax agreement	743,613	383,491
140		Adj due to Sec 199 calc (separate vs consolidated)	0	N/A
141		Total Current Tax Liability	9,261,250	1,368,485
142				(999,176)
143	X	Total Current Tax Liability (Federal + MN + ND)		9,630,559
144	X	Plus or (minus) "Other State" Tax Liability (OTP's portion + Unitary Adj)		(267,227)
145	X	Grand Total Tax Liability (OTP only)		9,363,332
146				(A) tie to below
147				
148				
149				
150				
151				
152	X	Tax on Operating Income	7,440,182	1,130,432
153	X	Tax on Non-Operating Income (includes LIHTC)	1,821,068	238,053
154	X	Total Current Tax Liability (OTP only)	9,261,250	1,368,485
155				(999,176)
156		** (Note: Must include Other State unitary adj in Non-Operating Tax)		(267,227)
157				
158	X	Grand Total Current Tax Liability (OTC)		9,363,332
159				(A) tie to above

Operating & Non-Operating Breakdown		
	7,440,182	1,130,432
	1,821,068	238,053
	9,261,250	1,368,485

- (1) Not used in COSS, Below the Line or Corporate
- (2) B-12 Page 4 of 10
- (3) Not used
- (4) B-12 Page 5 of 10
- (5) Not used
- (6) B-12 Page 6 of 10
- (7) Not used

- (8) B-12 Page 7 of 10
- (9) B-12 Page 8 of 10
- (10) Posted directly to input summary
- (11) Entered directly in MN COSS T1071
- (12) Entered directly in ND COSS V1097
- (13) Not used in COSS
- (15) Not used as revenue not reduced on B-1
- (16) Not used as not an expense on utility books

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company Operating Reserve Charges and Provisions Actual Year 2007
--

	(A)	(B)	(C)
		PROVISIONS	CHARGES
Line No.		(1)	(2)
1	Storm Damages	0	0
2	Injuries and Damages	0	(8,436)
3	Workers' Compensation	289,299	297,299
4	Medical Insurance	0	0
5	Post Retirement Medical Benefits	4,382,031	2,054,606
6	Post Employment Medical Benefits	232,271	261,834
7	Supplemental Pension Reserve	2,683,522	1,078,998
8	Bad Debts	1,010,891	987,693
9	Loan Pools	400	(187)
10	TOTAL	8,598,414	4,671,807

- (1) B-12, PAGE 1 OF 10, Additions
- (2) B-12, PAGE 1 & 2 OF 10, Subtractions

Workpapers B-12, pages 1, 2 and 3 of 9 are copies of Workpaper SM-1
2006 year-end tax accrual

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company Above the Line Big Stone Schedule M Adjustment Actual Year 2007
--

DEBIT = ADDBACK TO SCHEDULE M
CREDIT = ADDITIONAL DEDUCTION ON SCHEDULE M

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.		MINNESOTA (1)	NORTH DAKOTA (1)	SOUTH DAKOTA (1)	FERC (1)	TOTAL (1)
1						
2	A/C 406.1 Rate Allowed Amort Of Adjustment	26,138	18,558	4,174	67	48,937
3	A/C 406.20 Rate Allowed Amort Of Deferred Costs	0	40,675	0	0	40,675
4	A/C 406.21 Rate Allowed Amort Of Adjustment	0	0	0	0	0
5	A/C 406.30 Rate Allowed Amort Of Deferred Costs	0	0	3,675	0	3,675
6	A/C 406.31 Rate Allowed Amort Of Adjustment	0	0	0	0	0
7	A/C 406.41 Rate Allowed Amort Of Adjustment	0	0	0	0	0
8	Total Schedule M Adjustment Per Year End Accrual	26,138	59,233	7,848	67	93,287

(2)

(1) AGREES TO B-8, PAGE 2 OF 2.
(2) AGREES TO B-12, PAGE 1 OF 10

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company Other Schedule M Additions And Deductions Actual Year 2007
--

		(A)	(B)	(C)	(D)	
OTHER SCHEDULE M ADDITIONS AND DEDUCTIONS NOT SHOWN SEPARATELY ON INPUT SUMMARY						
Line No.	ADDBACKS ON SCHEDULE M	Fed	Miscellaneous Adj to Federal AOIBT			
			MN	ND		
1	Employee Stock Purchase Program (ESPP) - Book Expense	257,203		257,203	257,203	(1)
2	Stock Options - Book Compensation Expense	90,468		90,468	90,468	(1)
3	Book Provision for Deferred Settlement (book expense)	0		0	0	(1)
4	Meals - 50% Disallowance	124,488		124,488	124,488	(1)
5	Restricted Stock Incentive - All (Book expense)	285,852		285,852	285,852	(1)
6	Income From Property	(1,225,884)		(1,330,811)	(1,225,884)	(1)
7	Non-Qual. Retire Savings - Employee Contribs (book expense) (transferred to Corporate)	0		0	0	(1)
8	CIAC - Contribution in Aid of Constr.-Taxable Current Yr	0		0	0	(1)
9	Interest Capitalized on Construction (Taxable)	1,714,223		1,714,223	1,714,223	(1)
10	Sales Promotion Expense (Book Expense)	0		0	0	(1)
11	Federal Empowerment Zone Tax Credit	9,000	N/A		N/A	(1), (3)
12	Capitalized A & G (Books expensed)	2,175,260		2,175,260	2,175,260	(1)
13	Highway Reimbursements	(253,900)		(253,900)	(253,900)	(1)
14	Federal Fuel Tax Credit	0	N/A		N/A	
15	TOTAL FEDERAL ADDBACKS ON SCHEDULE M	3,176,710		3,062,783	3,167,710	

DEDUCTIONS ON SCHEDULE M

16	MACRS Retirements - Ordinary Loss	N/A	0	N/A	0	N/A	(2)
17	ACRS Retirements - Ordinary Loss	N/A	0	N/A	0	N/A	(2)
18	Non-Qual. Retire Savings - Distributions (tax deduction) (Transferred to Corporate)	0	0		0	0	(2)
19	Amortization Of Mapping Expense	0	0		0	0	(2)
20	Leveraged ESOP Deduction	1,879,028	0	1,879,028	0	1,879,028	(2)
21	Pensions (FAS 87 & 88) Non-taxable Book Income	(4,511,835)	0	(4,511,835)	0	(4,511,835)	(1)
22	Payments for Deferred Settlement (tax deduction)	84,131	0	84,131	0	84,131	(2)
23	Restricted Stock Units (post '05) - (Tax Deduct for Employee Gain)	130,692	0	130,692	0	130,692	(2)
24	Restricted Stock Incentive - (Tax Deduction for Employee Gain)	161,689	0	161,689	0	161,689	(2)
25	CIAC - Contribution in Aid of Constr.-Amort for Tax	N/A	0	N/A	0	N/A	(2)
26	Restricted Stock Incentive - (Tax Deduction for Dividends)	10,401	0	10,401	0	10,401	(2)
27	AFDC Charged to Construction (Book)	2,257,062	0	2,257,062	0	2,257,062	(2)
28	ADR Repair Allowance	504,232	0	504,232	0	504,232	(2)
29	Sec. 174 R&D Deductions	0	0	0	0	0	(2)
30	Sec. 162 costs	0	0	0	0	0	(2)
31	Amortization of Medicare Part D Capalized (non-taxable subsidy)	N/A	0	N/A	0	N/A	(1)
32	Medicare Part D (nontaxable subsidy)	1,054,510	0	N/A	0	1,054,510	(1)
33	Capitalized A & G (Tax Amortization)	N/A	0	N/A	0	N/A	(2)
34	Total Federal Deductions On Schedule M	1,569,910		515,400		1,569,910	
35							
36	NET MAJOR SCHEDULE M OTHER ADDITIONS/(DEDUCTIONS)	1,606,800		2,547,383		1,597,800	
37							
38							

INPUT SUMMARY ENTRY	(1,606,800)	940,583 (4)	(9,000) (4)
			(accomplishes footnote on direction of sign)

- (1) B-12, PAGE 1 OF 10
- (2) B-12, PAGE 2 OF 10
- (3) See B-12, page 9 of 10 for explanation
- (4) Use as a check to Pg 8 Calculation

NOTE - SIGNS ARE OPPOSITE ON THE INPUT SUMMARY AS COSS SCHEDULE M DEDUCTIONS ARE SHOWN AS POSITIVE AMOUNTS THERE.

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company Directly Assigned Schedule M Adjustments Actual Year 2007
--

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	SCHEDULE M ADDITIONS/(DEDUCTIONS)	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL
1	BIG STONE ADJUSTMENT (1)	26,138	59,233	7,848	67	93,287
2						0
3	CASS COUNTY ECON DEV (Ended 2003) (2)		0			0
4	TOTAL	26,138	59,233	7,848	67	93,287

(1) B-12, PAGE 5 OF 10.
(2) B-12, PAGE 1 OF 10.

NOTE: INPUT SUMMARY SIGNS ARE OPPOSITE

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company Adjustments To Federal Aoit For State Tax Calculations Actual Year 2007

	(A)	(B)	(C)
	SCHEDULE M ADDITIONS/(DEDUCTIONS)		
	ITEMS SHOWN ON SEPARATE LINE		
Line No.		MINNESOTA	NORTH DAKOTA
1	CHANGE IN EXCESS TAX DEPRECIATION	<u>(4,946,621)</u>	<u>(18,508)</u>
2			(2)
3			
4	CHANGE IN ACRS & MACRS - ORDINARY LOSS	<u>0</u>	<u>0</u>
5			(2)
6			
7	CHANGE IN INCOME FROM ADR, ACRS & MACRS PROPERTY	<u>0</u>	<u>0</u>
8			(1)
9			
10	MISCELLANEOUS ADJUSTMENTS TO AOIBT		
11			
12	Amortization of Medicare Part D Capitalized (non-taxable subsidy)	0	0
13			(4)
14	Medicare Part D (nontaxable subsidy)	1,054,510	0
15			(4)
16	Income From Property	(104,927)	0
17			(1)
18	Federal Empowerment Zone Tax Credit	<u>(9,000)</u>	<u>(9,000)</u>
19			(3)
20	TOTAL MISCELLANEOUS ADJUSTMENTS TO AOIBT	<u>940,583</u>	<u>(9,000)</u>
22			

- (1) B-12, PAGE 1 OF 10
- (2) B-12, PAGE 1 OF 10 (Change in MN law allowed additional depreciation in 2002)
- (3) B-12, PAGE 1 OF 10; see B-12, page 9 of 9 for explanation
- (4) B-12, PAGE 2 OF 10

NOTE: INPUT SUMMARY SIGNS ARE THE SAME.

Prepared by: kas
Reviewed by: pjb

**Adjustment for Economic Development Expenses
Actual 2007**

Line No. (A) (B) (C) (D) (E)

1	SUMMARY OF INPUTS:				
2	Input Summary B, page 3 of 7:				
3		Line 2 MN Sales Expenses	198,119		
4		Line 4 SD Sales Expenses	38,078		
5		Line 5 Other Sales Expenses	(236,197)		
6		Line 21 Outside Services	0		
7			(0)		

		(1)	(2) MN	(2) SD
		Amount	83.88%	16.12%
14	912	Demonstrating & selling expenses	236,197	198,119
15	923-69	Outside Services	0	0
16		Total	236,197	198,119

(1) B-13, p. 2 of 2

(2) Percentage should equal current year COSS C-1 Factors in proportion to the total calculated by adding both jurisdictions together. See cell G29 for formula.

This adjustment is made to directly assign economic development expenses to Minnesota and South Dakota. Without this adjustment, North Dakota receives its directly assigned amount plus approximately 40% of other economic development expenses.

Economic Development - Minnesota and South Dakota

Prepared by: kas
 Reviewed by:

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
1	2007	100	20	690	5103	0	30	100692	40100	91200	-	0
2	2007	100	30	10	5100	1100	30	100010	40100	91200	21,590.30	0
3	2007	100	30	10	5101	2600	30	100010	40100	91200	127.45	0
4	2007	100	30	10	5116	0	30	100010	40100	91200	-	0
5	2007	100	30	10	5106	2000	30	100010	40100	91200	184.00	0
6	2007	100	30	20	5100	1100	30	100020	40100	91200	399.00	0
7	2007	100	30	40	5100	1100	30	100040	40100	91200	1,867.51	0
8	2007	100	30	20	5106	2000	30	100040	40100	91200	184.00	0
9	2007	100	30	90	5100	1100	30	100090	40100	91200	3,470.37	0
10	2007	100	30	90	5101	2600	30	100090	40100	91200	40.01	0
11	2007	100	30	40	5106	2000	30	100040	40100	91200	-	0
12	2007	100	30	40	5116	0	30	100040	40100	91200	-	0
13	2007	100	30	80	5106	2000	30	100080	40100	91200	-	0
14	2007	100	30	100	5100	1100	30	100100	40100	91200	9,416.50	0
15	2007	100	30	100	5101	2600	30	100100	40100	91200	202.14	0
16	2007	100	30	100	5106	2000	30	100100	40100	91200	46.00	0
17	2007	100	30	110	5101	2000	30	100110	40100	91200	15.31	0
18	2007	100	30	140	5100	1100	30	100140	40100	91200	7,783.48	0
19	2007	100	30	140	5101	2600	30	100140	40100	91200	84.68	0
20	2007	100	30	140	5103	0	30	100140	40100	91200	545.18	0
21	2007	100	30	140	5106	2000	30	100140	40100	91200	53.00	0
22	2007	100	30	620	5100	1100	30	100620	40100	91200	159,604.86	0
23	2007	100	30	620	5100	1100	30	102017	40100	91200	9,773.61	0
24	2007	100	30	620	5100	1100	30	102037	40100	91200	2,667.26	0
25	2007	100	30	620	5101	2500	30	100620	40100	91200	793.53	0
26	2007	100	30	620	5101	2600	30	100620	40100	91200	1,290.53	0
27	2007	100	30	620	5101	2600	30	102017	40100	91200	9.79	0
28	2007	100	30	620	5101	2600	30	102037	40100	91200	14.91	0
29	2007	100	30	620	5102	0	30	100620	40100	91200	261.95	0
30	2007	100	30	620	5103	0	30	100620	40100	91200	3,915.80	0
31	2007	100	30	620	5103	0	30	102017	40100	91200	97.63	0
32	2007	100	30	620	5103	0	30	102037	40100	91200	273.20	0
33	2007	100	30	620	5105	0	30	100620	40100	91200	4,469.57	0
34	2007	100	30	620	5106	3000	30	100620	40100	91200	16.00	0
35	2007	100	30	620	5106	4000	30	100620	40100	91200	178.22	0
36	2007	100	30	620	5107	0	30	100620	40100	91200	81.23	0
37	2007	100	30	620	5116	0	30	100620	40100	91200	636.26	0
38	2007	100	30	690	5101	2500	30	100693	40100	91200	-	0
39	2007	100	30	690	5101	2600	30	100693	40100	91200	-	0
40	2007	100	30	690	5102	0	30	100693	40100	91200	-	0
41	2007	100	30	690	5103	0	30	100693	40100	91200	2,949.46	0
42	2007	100	30	690	5116	0	30	100693	40100	91200	3,154.74	0

236,197.48

Source: December FERC Database

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Advertising Expense
Actual 12 Months Ending 12/31/07

Line No.	(A)	(B)
	Adjustment to remove advertising expense:	
1	Account 913 Advertising expenses	(299,289)
2	(Sales Expense)	
3		
4		
5	Account 930.1 General advertising expenses	(613,716)
6	(Administrative & General Expense)	
7		<hr/>
8	Total	<u>(913,005)</u>
9		
10		
11	Amount excluded in 930.1 above that should be	
12	included with 930.2	<u>1,578</u> (1)
	<p>Note: Minnesota and North Dakota prohibit all except safety, conservation and educational advertising from rates. Adjustments entered using same signs as above.</p> <p>(1) Adjustment located on Input Summary H572 to Increase Miscellaneous Expense for amounts that relate to informing shareholders of annual meetings, posting of financial results, etc that should have been posted to account 930.2.</p>	

Prepared By: kas
Reviewed By: pjb

Advertising Expense 2007

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
1	2007	100	030	0010	5117	0000	0020	100010	40100	90900	5,952.40	12
2	2007	100	030	0020	5117	0000	0020	100020	40100	90900	4,912.55	12
3	2007	100	030	0030	5117	0000	0020	100030	40100	90900	7,362.43	12
4	2007	100	030	0040	5117	0000	0020	100040	40100	90900	1,688.33	12
5	2007	100	030	0060	5117	0000	0020	100060	40100	90900	3,686.99	12
6	2007	100	030	0080	5117	0000	0020	100080	40100	90900	1,532.70	12
7	2007	100	030	0090	5100	1100	0040	102035	40100	90900	1,009.01	12
8	2007	100	030	0090	5107	0000	0040	102035	40100	90900	158.74	12
9	2007	100	030	0090	5117	0000	0020	102034	40100	90900	60.00	12
10	2007	100	030	0100	5117	0000	0020	100100	40100	90900	728.50	12
11	2007	100	030	0110	5117	0000	0020	100110	40100	90900	1,240.00	12
12	2007	100	030	0140	5117	0000	0020	100140	40100	90900	10,186.15	12
13	2007	100	030	0270	5100	1100	0020	100270	40100	90900	2,996.21	12
14	2007	100	030	0270	5100	1100	0020	102184	40100	90900	425.40	12
15	2007	100	030	0270	5100	1100	0020	102305	40100	90900	51.39	12
16	2007	100	030	0270	5100	1100	0020	103176	40100	90900	729.08	12
17	2007	100	030	0270	5100	1100	0040	100270	40100	90900	18,020.70	12
18	2007	100	030	0270	5101	2600	0040	100270	40100	90900	494.41	12
19	2007	100	030	0270	5102	0000	0040	100270	40100	90900	3,084.66	12
20	2007	100	030	0270	5103	0000	0020	100270	40100	90900	68.00	12
21	2007	100	030	0270	5103	0000	0040	100270	40100	90900	1,314.20	12
22	2007	100	030	0270	5106	4000	0040	100270	40100	90900	84.71	12
23	2007	100	030	0270	5110	1000	0020	100270	40100	90900	11,123.63	12
24	2007	100	030	0270	5110	1000	0040	100270	40100	90900	10,159.17	12
25	2007	100	030	0270	5116	0000	0040	100270	40100	90900	1,492.11	12
26	2007	100	030	0270	5117	0000	0020	100270	40100	90900	226,626.20	12
27	2007	100	030	0270	5117	0000	0040	100270	40100	90900	1,347.60	12
28	2007	100	030	0690	5100	1100	0040	100693	40100	90900	6,869.05	12
29	2007	100	030	0690	5103	0000	0040	100693	40100	90900	138.08	12
30	2007	100	030	0690	5116	0000	0040	100693	40100	90900	3,243.80	12
31	2007	100	030	0840	5100	1100	0020	103176	40100	90900	168.89	12
32	2007	100	030	0840	5110	1000	0020	102184	40100	90900	345.00	12
33											\$327,300.09	
34												
35												
36	2007	100	030	0010	5117	0000	0025	100010	40100	91300	405.00	12
37	2007	100	030	0020	5117	0000	0025	100020	40100	91300	355.75	12
38	2007	100	030	0030	5100	1100	0025	100030	40100	91300	4,550.84	12
39	2007	100	030	0030	5117	0000	0025	100030	40100	91300	507.88	12
40	2007	100	030	0040	5117	0000	0025	100040	40100	91300	1,384.12	12
41	2007	100	030	0060	5117	0000	0025	100060	40100	91300	290.80	12
42	2007	100	030	0140	5117	0000	0025	100140	40100	91300	3,270.92	12
43	2007	100	030	0270	5100	1100	0025	100270	40100	91300	2,292.38	12
44	2007	100	030	0270	5103	0000	0025	100270	40100	91300	440.80	12
45	2007	100	030	0270	5106	4000	0025	100270	40100	91300	578.00	12
46	2007	100	030	0270	5107	0000	0025	100270	40100	91300	117.15	12
47	2007	100	030	0270	5110	1000	0025	100270	40100	91300	34,579.69	12
48	2007	100	030	0270	5110	2000	0025	100270	40100	91300	5,624.25	12
49	2007	100	030	0270	5116	0000	0025	100270	40100	91300	400.00	12
50	2007	100	030	0270	5117	0000	0025	100270	40100	91300	244,490.94	12
51											\$299,288.52	
52												

Prepared By: kas
Reviewed By: pjb

Advertising Expense 2007

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
53	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
54	2007	100	010	0760	5103	0000	0026	100760	40100	93001	102.00	12
55	2007	100	010	0760	5117	0000	0026	100760	40100	93001	3,297.00	12
56	2007	100	010	1100	5117	0000	0026	101100	40100	93001	76.00	12
57	2007	100	020	0310	5117	0000	0026	100310	40100	93001	57.00	12
58	2007	100	020	0760	5117	0000	0026	100760	40100	93001	80.00	12
59	2007	100	030	0010	5117	0000	0026	100010	40100	93001	16,363.83	12
60	2007	100	030	0010	5117	0000	0026	100610	40100	93001	225.00	12
61	2007	100	030	0020	5117	0000	0026	100020	40100	93001	26,871.38	12
62	2007	100	030	0030	5100	1110	0026	100270	40100	93001	626.53	12
63	2007	100	030	0030	5100	2100	0026	100270	40100	93001	(626.53)	12
64	2007	100	030	0030	5116	0000	0026	100030	40100	93001	60.87	12
65	2007	100	030	0030	5117	0000	0026	100030	40100	93001	11,069.70	12
66	2007	100	030	0040	5116	0000	0026	100040	40100	93001	107.48	12
67	2007	100	030	0040	5117	0000	0026	100040	40100	93001	15,378.35	12
68	2007	100	030	0060	5116	0000	0026	100060	40100	93001	19.68	12
69	2007	100	030	0060	5117	0000	0026	100060	40100	93001	10,404.86	12
70	2007	100	030	0080	5116	0000	0026	100080	40100	93001	79.37	12
71	2007	100	030	0080	5117	0000	0026	100080	40100	93001	9,473.91	12
72	2007	100	030	0090	5101	2500	0040	006116	40100	93001	467.55	12
73	2007	100	030	0090	5101	2600	0040	006116	40100	93001	179.65	12
74	2007	100	030	0090	5117	0000	0026	100090	40100	93001	1,081.54	12
75	2007	100	030	0100	5117	0000	0026	100100	40100	93001	12,557.21	12
76	2007	100	030	0110	5106	3000	0026	100110	40100	93001	2.00	12
77	2007	100	030	0110	5116	0000	0026	100110	40100	93001	215.76	12
78	2007	100	030	0110	5117	0000	0026	100110	40100	93001	18,197.61	12
79	2007	100	030	0140	5116	0000	0026	100140	40100	93001	52.56	12
80	2007	100	030	0140	5117	0000	0026	100140	40100	93001	9,514.52	12
81	2007	100	030	0150	5117	0000	0026	100150	40100	93001	70.62	12
82	2007	100	030	0270	5100	1100	0026	100270	40100	93001	24,798.02	12
83	2007	100	030	0270	5100	1100	0026	100272	40100	93001	866.65	12
84	2007	100	030	0270	5100	1120	0026	100270	40100	93001	4,509.64	12
85	2007	100	030	0270	5101	2600	0026	100270	40100	93001	25.66	12
86	2007	100	030	0270	5103	0000	0026	100270	40100	93001	833.23	12
87	2007	100	030	0270	5103	0000	0026	100272	40100	93001	147.44	12
88	2007	100	030	0270	5110	1000	0026	100270	40100	93001	94,301.82	12
89	2007	100	030	0270	5116	0000	0026	100270	40100	93001	30.17	12
90	2007	100	030	0270	5117	0000	0026	100270	40100	93001	324,352.44	12
91	2007	100	030	0270	5117	0000	0040	000000	40100	93001	(4.00)	12
92	2007	100	030	0610	5117	0000	0026	100610	40100	93001	3,537.96	12
93	2007	100	030	0620	5117	0000	0026	100620	40100	93001	1,731.14	12
94	2007	100	030	0690	5117	0000	0026	100693	40100	93001	392.00	12
95	2007	100	030	0700	5117	0000	0040	100700	40100	93001	60.00	12
96	2007	100	030	0720	5100	1110	0026	100270	40100	93001	31.65	12
97	2007	100	030	0720	5100	2100	0026	100270	40100	93001	(31.65)	12
98	2007	100	030	0830	5117	0000	0026	100830	40100	93001	80.00	12
99	2007	100	030	0840	5100	1110	0026	100270	40100	93001	3,851.46	12
100	2007	100	030	0840	5100	2100	0026	100270	40100	93001	(3,851.46)	12
101	2007	100	030	0840	5116	0000	0026	100840	40100	93001	9,015.07	12
102	2007	100	030	0840	5117	0000	0026	100840	40100	93001	32.00	12
103											\$600,714.69	
104												
105	2007	100	70	550	5117	0	40	100550	40100	93001	14,380.30	12
106											\$14,380.30	
107												
108												
109	2006	100	70	550	5117	0	800	100550	40100	93001	\$0.00	12
110												
111											\$327,300.09	
112											\$1,378.62 (1)	
113											<u>\$328,678.71</u>	
114												
115											\$299,288.52	
116											\$13,001.68	
117											<u>\$600,714.69</u>	
118											\$913,004.89	
119												
120											<u>\$1,241,683.60</u>	

(1) B-14; Page 4.

Otter Tail Power Company
Base and Peak Demand Split Data
January 2007 & 2008 Actual and January 2009 & 2010 Budget

Prepared by: kas
Reviewed By: pjb

	(A)	(B)	(C)	(D)	(E)	(F)
	Plant Capacity - KW			Estimated Cost of New Capacity		
Line No.	Steam Hydro (A)	Other (B)	Total (C)	Base Load (D)	Peaking (E)	
1						
2						
3						
4	January 2007 - Actual	553,644 (1)	137,570 (1)	691,214	\$1,964 (1)	\$558 (1)
5						
6	January 2008 - Actual	554,138 (2)	132,617 (2)	686,755	\$2,384	\$572
7						
8	January 2009 - Forecast	554,138	132,617	686,755	\$2,443	\$586
9						
10	January 2010 - Forecast	554,138	132,617	686,755	\$2,504	\$601
11						
12						

Calculation of Base Demand and Peaking Demand Factors

Total Current Cost (TCC) = (A X D) + (B X E)

Peaking Demand Factor (PDF) = (C X E) / TCC

Base Demand Factor (BDF) = 1 - PDF

			Data To Be Used For:
21	January 2007 - Actual		Actual Invest Balances @ 12/31/2006
22	TCC =	\$1,164,120,876	Actual 2007 Expenses
23	PDF =	33.13%	
24	BDF =	66.87%	
25	January 2008 - Actual		Actual Invest Balances @ 12/31/2007
26	TCC =	\$1,396,653,135	Forecast 2008 Expenses
27	PDF =	28.11%	
28	BDF =	71.89%	
29	January 2009 - Forecast		Forecast Invest Balances @ 12/31/2008
30	TCC =	\$1,431,569,463	Forecast 2009 Expenses
31	PDF =	28.11%	
32	BDF =	71.89%	
33	January 2010 - Forecast		Forecast Invest Balances @ 12/31/2009
34	TCC =	\$1,467,358,700	Forecast 2010 Expenses
35	PDF =	28.11%	
36	BDF =	71.89%	

(1) W/P C-1, 2006 Actual Year COSS

(2) January financial statement, Electrical Operating Statistics (Page 13), Net Plant Capacity.

Prepared By: kas
Reviewed By: pjb

Otter Tail Power Company
Labor Ratios
Actual Years 2006 & 2007

Line No.	(A) Function Labor	(B) Actual Year 2006		(D) Actual Year 2007	
		(C) Amount	(C) Portion Of Total	(D) Amount	(E) Portion Of Total
		(2)		(4)	
1	Production (3)	\$14,038,057	37.42%	\$14,906,456	36.81%
2					
3	Transmission	5,597,171	14.92%	5,706,607	14.09%
4					
5	Distribution	8,819,148	23.51%	10,138,266	25.04%
6					
7	Customer Accounts	6,708,295	17.88%	7,247,999	17.90%
8					
9	Customer Service & Information, & Sales (1)	2,351,239	6.27%	2,495,421	6.16%
10					
11					
12					
13	Subtotal	37,513,910	100.00%	40,494,749	100.00%
14					
15	Administrative & General	18,055,474		19,595,620	
16					
17	Total Labor Expense	55,569,384		60,090,369	
18					
19		Used For:		Used For:	
20		-Investment Balances		-Investment Balances @ 12/31/07	
21		@12/31/06		-Expenses For Actual	
22				Year End 12/31/07	
23					

Source: Respective Year's FERC Form 1, Page 354

(1) Customer Service & Information Labor And Sales Labor Are Combined Since They Are Allocated On The Same Factor (C1).

(2) 2006 FERC Form I, page 354, lines 20-27

(3) Regional Market Labor is combined with Production Labor as costs are related to Power Services.

(4) 2007 FERC Form 1, page 354, lines 20-27, C-2, Page 2 of 2

Name of Respondent Otter Tail Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2007/Q4</u>
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	8,904,066		
4	Transmission	3,619,526		
5	Regional Market	1,432,283		
6	Distribution	5,044,763		
7	Customer Accounts	7,247,999		
8	Customer Service and Informational	1,673,304		
9	Sales	822,117		
10	Administrative and General	17,823,993		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	46,568,051		
12	Maintenance			
13	Production	4,538,899		
14	Transmission	2,087,081		
15	Regional Market	31,208		
16	Distribution	5,093,503		
17	Administrative and General	1,771,627		
18	TOTAL Maintenance (Total of lines 13 thru 17)	13,522,318		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	13,442,965		
21	Transmission (Enter Total of lines 4 and 14)	5,706,607		
22	Regional Market (Enter Total of Lines 5 and 15)	1,463,491		
23	Distribution (Enter Total of lines 6 and 16)	10,138,266		
24	Customer Accounts (Transcribe from line 7)	7,247,999		
25	Customer Service and Informational (Transcribe from line 8)	1,673,304		
26	Sales (Transcribe from line 9)	822,117		
27	Administrative and General (Enter Total of lines 10 and 17)	19,595,620		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	60,090,369		60,090,369
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

ALLOCATION FACTORS
MINNESOTA CLASSES

2007 Actual factors D & C - Original Classes

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	TOTAL	MN	ND	SD	FERC	CLASS TOTAL	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	
1	D1	598,234	304,929	236,559	55,954	792	83,790	6,940	55,556	149,098	
2	D2	604,225	304,929	236,559	55,954	6,783	83,790	6,940	55,556	149,098	
3	D3	757,342	340,610	332,687	77,778	6,267	79,402	9,690	70,220	110,820	
4	D4	998,227	432,549	459,319	106,359	-	98,491	19,736	98,942	78,275	
5	E1	3,918,074	2,074,148	1,457,625	382,540	3,761	462,453	34,651	339,030	1,173,848	
6	E2	4,430,839	2,277,133	1,720,495	429,450	3,761	498,778	35,253	354,693	1,173,848	
7	C1	129,675	60,947	57,014	11,714	-	48,360	1,286	9,851	393	
8	C2	135,857	63,559	59,913	12,381	4	49,735	1,449	10,837	416	
9	C3	135,784	63,511	59,901	12,372	-	49,735	1,449	10,812	393	
10	C4	4,185,546	1,980,427	1,760,035	445,084	-	-	-	-	-	
11	C5	3,688,552	1,621,835	1,716,671	350,046	-	-	-	-	-	
12	C6	29,240,646	13,664,904	12,850,789	2,724,953	-	4,350,684	448,416	3,270,938	865,714	
13	C7	173,474	84,014	73,215	16,245	-	50,423	1,303	22,691	911	
14	C8	135,879	63,581	59,913	12,381	4	49,735	1,449	10,837	438	
15	C9	40,923	18,775	18,040	4,108	-	3,179	53	69	-	

Line No.	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
16	D1	2,080	3,120	440	3,503	402
17	D2	2,080	3,120	440	3,503	402
18	D3	5,455	3,084	12,350	38,801	5,056
19	D4	5,243	4,461	48,607	63,196	8,503
20	E1	21,905	22,624	11,346	-	8,291
21	E2	21,905	22,624	27,231	117,067	19,900
22	C1	105	494	72	198	34
23	C2	115	515	28	83	3
24	C3	115	515	28	83	3
25	C4	1,980,427	-	-	-	-
26	C5	1,621,835	-	-	-	-
27	C6	30,411	145,796	2,439,416	1,536,420	326,024
28	C7	125	752	4,678	2,409	487
29	C8	115	515	28	83	3
30	C9	-	-	9,622	5,055	686

ALLOCATION FACTORS
NORTH DAKOTA CLASSES

2007 Actual factors D & C - Original Classes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	TOTAL	MIN	ND	SD	FERC	CLASS TOTAL	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE
1	598,234	304,929	236,559	55,954	792	236,559	83,948	4,282	78,714	58,200
2	604,225	304,929	236,559	55,954	6,783	236,559	83,948	4,282	78,714	58,200
3	757,342	340,610	332,687	77,778	6,267	332,687	81,375	6,402	90,235	69,378
4	998,227	432,549	459,319	106,359	-	459,319	111,558	12,711	124,762	61,432
5	3,918,074	2,074,148	1,457,625	382,540	3,761	1,457,625	432,402	24,607	448,292	491,634
6	4,430,839	2,277,133	1,720,495	429,450	3,761	1,720,495	490,575	25,529	451,012	491,634
7	129,675	60,947	57,014	11,714	-	57,014	44,201	916	10,870	123
8	135,857	63,559	59,913	12,381	4	59,913	46,011	1,091	11,880	140
9	135,784	63,511	59,901	12,372	-	59,901	46,011	1,091	11,876	132
10	4,185,546	1,980,427	1,760,035	445,084	-	1,760,035	-	-	-	-
11	3,688,552	1,621,835	1,716,671	350,046	-	1,716,671	-	-	-	-
12	29,240,646	13,664,904	12,850,789	2,724,953	-	12,850,789	4,439,962	328,536	3,681,789	180,785
13	173,474	84,014	73,215	16,245	-	73,215	45,597	943	18,374	305
14	135,879	63,581	59,913	12,381	4	59,913	46,011	1,091	11,880	140
15	40,923	18,775	18,040	4,108	-	18,040	3,722	42	11,880	38

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE
16	0	2,305	2,939	346	5,237	588	83,948	4,282	78,714	58,200
17	-	2,305	2,939	346	5,237	588	83,948	4,282	78,714	58,200
18	1,096	6,007	2,797	10,010	57,405	7,982	81,375	6,402	90,235	69,378
19	1,550	5,774	3,821	30,451	94,738	12,522	111,558	12,711	124,762	61,432
20	-	24,702	18,381	8,940	-	8,667	432,402	24,607	448,292	491,634
21	712	24,702	18,381	21,459	175,691	20,800	490,575	25,529	451,012	491,634
22	27	26	545	45	225	36	44,201	916	10,870	123
23	69	33	572	18	85	14	46,011	1,091	11,880	140
24	69	33	572	18	85	14	46,011	1,091	11,876	132
25	-	1,760,035	-	-	-	-	-	-	-	-
26	-	1,716,671	-	-	-	-	-	-	-	-
27	51,098	10,464	159,285	1,908,048	1,848,130	242,692	4,439,962	328,536	3,681,789	180,785
28	37	30	624	3,790	3,130	385	45,597	943	18,374	305
29	69	33	572	18	85	14	46,011	1,091	11,880	140
30	19	-	-	7,564	6,036	619	3,722	42	11,880	38

**ALLOCATION FACTORS
SOUTH DAKOTA CLASSES**

2007 Actual factors D & C - Original Classes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	TOTAL	MN	ND	SD	FERC	CLASS TOTAL	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	
1	598,234	304,929	236,559	55,954	792	55,954	18,115	1,835	15,629	18,398	
2	604,225	304,929	236,559	55,954	6,783	55,954	18,115	1,835	15,629	18,398	
3	757,342	340,610	332,687	77,778	6,267	77,778	15,933	1,998	18,871	19,908	
4	998,227	432,549	459,319	106,359	-	106,359	24,333	4,021	24,691	19,191	
5	3,918,074	2,074,148	1,457,625	382,540	3,761	382,540	97,326	8,855	91,733	170,496	
6	4,430,839	2,277,133	1,720,495	429,450	3,761	429,450	104,373	8,981	92,642	170,496	
7	129,675	60,947	57,014	11,714	-	11,714	8,902	344	2,255	30	
8	135,857	63,559	59,913	12,381	4	12,381	9,339	390	2,453	36	
9	135,784	63,511	59,901	12,372	-	12,372	9,339	390	2,447	33	
10	4,185,546	1,980,427	1,760,035	445,084	-	445,084	-	-	-	-	
11	3,688,552	1,621,835	1,716,671	350,046	-	350,046	-	-	-	-	
12	29,240,646	13,664,904	12,850,789	2,724,953	-	2,724,953	805,754	119,232	751,822	54,435	
13	173,474	84,014	73,215	16,245	-	16,245	9,361	349	4,467	98	
14	135,879	63,581	59,913	12,381	4	12,381	9,339	390	2,453	36	
15	40,923	18,775	18,040	4,108	-	4,108	575	10	12	-	

	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
D1	0	437	630	114	653	143
D2	-	437	630	114	653	143
D3	524	1,154	594	3,332	13,584	1,880
D4	760	1,109	707	9,555	19,073	2,919
E1	-	4,808	4,127	3,020	-	2,175
E2	398	4,808	4,127	7,247	31,158	5,220
C1	11	5	115	16	26	10
C2	17	5	119	4	11	7
C3	17	5	119	4	11	7
C4	-	445,084	-	-	-	-
C5	-	350,046	-	-	-	-
C6	11,453	1,635	33,005	644,144	247,033	56,440
C7	12	5	170	1,279	412	92
C8	17	5	119	4	11	7
C9	3	-	-	2,561	816	131

Otter Tail Power Company
Effective Tax Rates
Actual Year 2007

prepared by: kas
reviewed by: pjb

Line No.	(A)	(B)	(C)	(D)	(E)	(F)
1	TAX RATES:	(1)		SD SPECIAL HEARING FUND ASSESSMENT RATE:		(2) 0.0015
2	FEDERAL	35.00%				
3	MINNESOTA	9.80%				
4	NORTH DAKOTA	6.50%				

		TOTAL	FEDERAL	MINNESOTA	NORTH DAKOTA
5	==> MINNESOTA				
6	INCOME		1,000	1,000	
7	MN INCOME TAX		98	9.80%	
8					
9			902	98.0	
10	FEDERAL TAX RATE		35.00%		
11					
12	TOTAL TAX		315.70		
13					
14	EFFECTIVE TAX RATES - MN	41.370%	31.570%	9.80%	
15					
16					
17	GROSS REVENUE CONVERSION FACTOR:		1 / (1 - TOTAL ETR)		1.705611

18	==> NORTH DAKOTA				
19	INCOME		1,000		1,000
20	ND / FEDERAL INCOME TAX		65.0		
21					
22			935.0		1,000
23	FEDERAL TAX RATE		35.00%		6.50%
24					
25	TOTAL TAX		327.3		65.0
26					
27	EFFECTIVE TAX RATES - ND	39.225%	32.725%		6.50%
28					
29					
30	GROSS REVENUE CONVERSION FACTOR:		1 / (1 - TOTAL ETR)		1.645413

31	==> SOUTH DAKOTA				
32	EFFECTIVE TAX RATES - SD	35.00%	35.00%	(NO STATE INCOME TAX IN SOUTH DAKOTA)	
33					
34					

SD GROSS REVENUE CONVERSION FACTOR:
(INCLUDING RECOGNITION OF SD SPECIAL HEARING FUND ASSESSMENT)

WHERE "X" = GROSS REVENUE DEFICIENCY
"Y" = CONVERSION FACTOR
.0015 = SDPUC SPECIAL HEARING FUND ASSESSMENT
35.00% = FEDERAL TAX RATE

$$X = [X - .0015X - [(X - .0015X) * .34]] * Y$$

$$X = [.9985X - (.9985X * .34)] * Y$$

$$X = (.9985X - .33949X) * Y$$

$$X = .65901XY$$

$$1 = .65901Y$$

$$Y =$$

1.540773

49	==> TOTAL COMPANY	(3)	FED	MN	ND
50	EFFECTIVE TAX RATES - SYSTEM	39.0%	32.8%	3.7%	2.5%
51					
52					

GROSS REVENUE CONVERSION FACTOR: 1 / (1 - TOTAL ETR) 1.639344

(1) C-4, PAGE 2 OF 2, W/S SM 3 from YE Tax Accrual
(2) PER Susan Vukonich (Tax Dept)
(3) FERC revenue apportioned to all 3 states to use system tax rate in FERC filing, C-4, PAGE 2 OF 2

Otter Tail Corporation
(OTP and Corporate only)
Effective Tax Rate
YE Accrual 2007

C-4
Page 2 of 2
prepared by: kas
reviewed by:

Line No.	(A)	(B)	(C)	(D)	(E)
		FEDERAL	MN	ND	TOTAL
1	INCOME	1,000.00	1,000.00	1,000.00	
2	TAX EXPENSE DEDUCTIONS				
3	FEDERAL				
4	MINNESOTA	41.32			
5	NORTH DAKOTA	24.11			
6		-----	-----	-----	
7	SUBTOTAL	934.56	1,000.00	1,000.00	
8					
9	APPORTIONMENT FACTOR (OTP separate)	100%	42.1673%	37.0940%	
10		-----	-----	-----	
11	TAXABLE INCOME	934.56	421.67	370.94	
12					
13	TAX RATE	35.00%	9.80%	6.50%	
14		-----	-----	-----	
15					
16	TAX	327.10	41.32	24.11	
17					
18	EFFECTIVE TAX RATE	32.710%	4.132%	2.411%	0.393
19		=====	=====	=====	=====
20					
21	RATE TO USE: (INSERT FOR ROUNDING)	32.8%	3.7%	2.5%	39.0%
22		=====	=====	=====	=====
23					
24	For 2007 Year End Accrual, no significant change (.000). Review for Tax Return when final apportionment data is used				

Source: SM3 in Current Year Tax Accrual File or Located in Misc Workpaper File for Current Year COSS

ELECTRIC ONLY

OTTER TAIL POWER COMPANY
 EMBEDDED COST OF DEBT CAPITAL
 AVERAGE THIRTEEN MONTHLY BALANCES FOR YEAR ENDING DECEMBER 31, 2007

Line No.	(A) DESCRIPTION	(B) RATE OF INTEREST	(C) DEC	(D) JAN	(E) FEB	(F) MAR	(G) APR	(H) MAY	(I) JUN	(J) JUL	(K) AUG	(L) SEP	(M) OCT	(N) NOV	(O) DEC	(P) AVERAGE MONTHLY BALANCES	(Q) INTEREST COST YEAR 2007	
			(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
1	DEBTENURES		34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	34,600,000	31,938,462	2,036,077	
2	6.375% SERIES OF 2007	6.375%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	6.375% SERIES FOR 2011	6.375%	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	36,000,000	2,412,000	
4	6.71% Series 2017 Credits	6.71%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	6.06% Insured Series A 2017 Senior Notes	6.06%	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	30,769,231	1,972,619	
6	3.95% Unsecured Series A 2017 Senior Notes	3.95%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	6.15% Unsecured Series B 2022 Senior Notes	6.15%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	6.370% Unsecured Series C 2027 Senior Notes	6.370%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	6.919% Series 2032 Unsecured Senior Notes	6.919%	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	17,000,000	4,252,289		
10	6.470% Series D 2037 Unsecured Senior Notes	6.470%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	TOTAL DEBTENURES		130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	130,600,000	140,138,462	8,985,322	
12	POLLUTION CONTROL REVENUE BONDS																	
13	4.85% series 2017 PCR Bonds (BSP)	4.85%	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	241,103	
14	4.85% series 2022 PCR Bonds (Coyote)	4.85%	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,790,000	20,751,154	1,006,431	
15	AJ RATE SERIES OF 2012	VARIABLES	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	428,560	
16	TOTAL POLL CONTROL		\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,375,000	\$36,336,154	\$1,676,093	
17	SUBTOTAL		\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$166,975,000	\$176,474,615	\$10,661,416	
18	LOSS/GAIN ON REACQUIRED DEBT	(3)	(2,693,605)	(2,668,745)	(2,643,884)	(2,619,023)	(2,594,163)	(2,569,302)	(2,544,442)	(2,519,581)	(2,494,720)	(2,469,860)	(2,445,000)	(2,420,140)	(2,395,280)	(2,903,149)	318,677	
19																		
20																		
21																		
22																		
23	TOTAL LONG-TERM DEBT CAPITAL		\$164,281,395	\$164,306,255	\$164,331,116	\$164,355,977	\$164,380,837	\$164,405,698	\$164,430,558	\$164,455,419	\$164,480,280	\$164,505,140	\$164,530,000	\$164,554,860	\$164,579,720	\$195,556,800	\$173,571,466	\$10,980,093

WEIGHTED LONG-TERM COST OF DEBT		6.33%
TOTAL SHORT-TERM DEBT (5)	\$ 12,154,247	\$ 711,592
SHORT-TERM DEBT (6)		5.85% (7)
TOTAL DEBT CAPITAL	\$ 185,725,713	\$ 11,691,685
WEIGHTED COST OF DEBT		6.30%

(1) ACTUAL 2006 W/P D-1, PAGE 1 OF 1
 (2) Per Page 7 of 2007 Monthly F/S
 (3) FERC accounts 189 & 257
 (4) Gain balance added to utility in Dec 2001 but was not reflected in 2001 D-1 ws
 (5) see worksheet D-1 page 2 of 2
 (6) N/A
 (7) Short-term debt cost from Accounting. Interest cost is calculated from outstanding daily balances. See footnotes on "Interest Calc." tab.
 (8) Below
 (9) Per Notes Receivable Amort. Schedule in Misc. W/P File

Line No.	Description	FERC Account 181 & 189		FERC Account 257		Total	
		Ending Balance	Amortization Expense	Ending Balance	Amortization Expense	Ending Balance	Amortization Expense
Dec		2,693,812		(207)		2,683,605	
Jan		2,668,941	24,870	(197)	(10)	2,668,745	24,861
Feb		2,644,071	24,870	(187)	(10)	2,643,884	24,861
Mar		2,619,200	24,870	(177)	(10)	2,619,023	24,861
Apr		2,594,330	24,870	(167)	(10)	2,594,163	24,861
May		2,569,460	24,870	(157)	(10)	2,569,302	24,861
Jun		2,544,589	24,870	(148)	(10)	2,544,442	24,861
Jul		2,519,719	24,870	(138)	(10)	2,519,581	24,861
Aug		2,494,848	24,870	(128)	(10)	2,494,720	24,861
Sep		2,469,978	24,870	(118)	(10)	2,469,860	24,861
Oct		3,811,935	1,366,827	(98)	(10)	3,811,837	24,861
Nov		3,776,665	591,445	(88)	(10)	3,776,577	33,240
Dec		4,333,298		(69)	(10)	4,333,201	33,697
Total Amort		2,903,297		(148)		2,903,149	318,677
Avg Mo Bal							

ELECTRIC ONLY

OTTER TAIL POWER COMPANY
EMBEDDED COST OF PREFERRED STOCK
AVERAGE THIRTEEN MONTHLY BALANCES YEAR ENDING DECEMBER 31, 2007

Line No.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
																				YEAR OF ISSUE
				DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC				
			(1)																	(2)
1	\$ 3.60 DIVIDEND SERIES - 1946			6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	3.60%	6,000,000	216,000
2	\$ 4.40 DIVIDEND SERIES - 1950			2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	4.40%	2,500,000	110,000
3	\$ 4.65 DIVIDEND SERIES - 1946			3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	4.65%	3,000,000	139,500
4	\$ 6.75 DIVIDEND SERIES - 1993			4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	6.75%	4,000,000	270,000
5																				
6	TOTAL			15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000		15,500,000	735,500
7																				
8	TOTAL CUMULATIVE PREFERRED STOCK			15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000		15,500,000	735,500

(1) APPROPRIATE MONTHLY FINANCIAL STATEMENTS
(2) DIVIDEND RATE X AVERAGE BALANCE OUTSTANDING

WEIGHTED COST OF CUMULATIVE PREFERRED STOCK 4.75%

ELECTRIC ONLY
 OTTERTAIL POWER COMPANY
 COMMON EQUITY
 AVERAGE THIRTEEN MONTHLY BALANCES, ACTUAL YEAR ENDING DECEMBER 31, 2007

Line No.	(A) TITLE	(B) PRINCIPAL AMOUNTS OUTSTANDING												(C) DEC (1)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) DEC	(O) AVERAGE MONTHLY BALANCES			
		DEC (1)	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV																
1	CONTRIBUTED CAPITAL	91,445,258	91,445,258	91,445,258	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	149,582,173	149,582,173	100,242,758	
2																													
3	CURRENT YEAR CAPITAL CONTRIBUTIONS																											4,490,400	
4																													
5	COMMON STOCK BALANCE	91,445,258	91,445,258	91,445,258	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	91,206,967	149,582,173	149,582,173	104,733,159	
6	RETAINED EARNINGS -																												
7	BEGINNING BALANCE	127,723,553	124,870,030	127,937,145	129,613,027	123,736,629	126,186,655	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415
8	NET INCOME (2)	(892,764)	3,067,115	1,675,882	1,178,733	2,450,025	1,179,761	1,445,976	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222	2,896,222
9	DIVIDENDS (3)	(6,970,759)			(7,098,309)																								
10	OTHER (4)	5,010,000	0	0	43,778	1	(1)	43,781	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	END OF MONTH BALANCE	124,870,030	127,937,145	129,613,027	123,736,629	126,186,655	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415	127,366,415
12	OTHER COMPREHENSIVE INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	TOTAL ELECTRIC COMMON EQUITY	216,315,288	219,382,403	221,058,285	214,943,596	217,393,622	218,573,382	212,919,848	214,878,724	217,774,946	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823
14	Check (s/b zero)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Page 3 of monthly F/S	216,315,288	219,382,403	221,058,285	214,943,596	217,393,622	218,573,382	212,919,848	214,878,724	217,774,946	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823	212,307,823

(1) Actual 2006 WIP D-3, PAGE 1 OF 1
 (2) Net Income from Monthly F/S page 4
 (3) Statement of Cash Flows - page 6 of monthly F/S
 (4) Page 3 of Monthly F/S; Increase(Decrease) in Other Comp Income for the Month