



**Otter Tail Power Company**  
Before the  
South Dakota Public Utilities Commission

Application for Authority to  
Increase Electric Rates in South Dakota  
Docket No. EL10-  
August 20, 2010

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

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

<b><u>Volume</u></b>	<b><u>Section</u></b>	
1	1	Letter of Transmittal Application for Change in Electric Rates Notice of Proposed Change of Rates And Charges Attestation by Chief Financial Officer
	2	Deficiency and Proposed Revenues
	3	Statements A through R showing Cost of Service, including Schedules as appropriate
2A	1	Testimony and Schedules of Witnesses Thomas Brause Policy Peter Beithon Jurisdictional Cost of Service Operating Statement Class Cost of Service Class Revenue Responsibility Kyle Sem Rate Base Kevin Moug Financial Soundness Capital Structure Cost of Capital
2B	1	Robert Hevert Return on Equity Peter Wasberg Employee Compensation David Prazak Rate Design
3	1	Proposed Tariffs Non-Redlined Redlined
4A	1	2009 Test Year work papers Jurisdictional Class Cost of Service Study (JCOSS) Class Cost of Service Study (CCOSS) Functionalization Input Summary Test Year Adjustments
	2	2009 Actual Year work papers Jurisdictional Class Cost of Service Study (JCOSS) Functionalization Input Summary Work papers A – D State Adjustments
	3	Robert Hevert work papers
4B	1	Lead Lag Study



## Volume 2B

# Direct Testimony and Supporting Schedules