## Volume 4A

## Section 1 - 2009 Test Year Workpapers

**Input Summary** 

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OTTER TAIL POWER COMPANY Summary of Average Rate Base Actual Year 2009

South Dakota

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		System	Balances		AB Margins/	25% Cap on	Advertising/	ND Wind	Production	Unamortized	AFDC on	Def Tax	Holding Company	Remove	Test	
	Line	- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		12/31/09	Emission	Incentive	EEP	ITC & ADIT	Tax	Rate Case	Short Term	on Big	Formation	MISO 16 & 17	Year	
	No.			13 Mo. Average	Allowances	Compensation	Expenses	Adjustment	Credits	Expense	CWIP	Stone Land	Expense Adj	Deferred Amort	Adjustments	Total
	1															
nt in Service	2			(1)							(5)					
Production Plant	3															
A/C 101 & 106 - Base Demand	4			286,549,743							1,561,696				14,897,839	303,009,2
Peak Demand	5			111,653,461							364,114				8,708,015	120,725,5
Base Energy	6			202,211,096							(818)				43,913,664	246,123,9
,	7										(,				,	,,.
Subtotal A/C 101 & 106	- i i -			600 414 300	0	0	0	0	0	0	1 924 992	0	0	0	67 519 518	669 858 8
	9 -					-	-	_	_	-			<u> </u>	-		
A/C 114 - Base Demand	10			1,195,719											0	1,195,7
Peak Demand	11			392,536											0	392.5
Base Energy	12			0											0	
Dabo Energy	13														٠	
Subtotal A/C 114	14			1.588.255	0	0	0	0	0	0	0	0	0	0	0	1.588.2
Cubiciary C 114	15			1,000,200						· •	0		- ·	•		1,300,2
Total Production Plant	16			602 002 555	0	0	0	0	0	0	1 924 992	0	0	0	67 519 518	671 447 0
Total Troubusti Tank	17			002 002 000							1 02 1 002				0, 0,000	01111110
Transmission Plant	18															
A/C 101 & 106	19			211,527,689							4,403,568				1,670,238	217.601.49
A/C 114	20			58,287							1,100,000				1,070,200	58,28
A0 114	21			30,207											0	30,21
Total Transmission Plant	22			211 585 976	0	0	0	0	0	0	4 403 568	0	0	0	1 670 238	217 659 7
Total Transmosion Flank	23			211 000 010							1 100 000			-	1 070 200	211 000 11
Distribution Plant A/C 101, 106 & 114	24															
Primary Demand-Inc \$2,140 A/C 114	25			112,399,866							2,719,609				3,251,926	118,371,40
Secondary Demand	25 26			57,321,142							744,869				156,220	58,222,23
Primary Customer	27			62,533,659							889,367				523,095	63,946,12
Secondary Customer	28			66,842,161							1,191,224				36,621	68,070,00
Street ighting	29			12,745,221							197,917				92,844	13,035,98
Area Lighting	30			4,683,726							82,862				9,773	4,776,3
Meters	31			20,542,040							498,014				0	21,040,0
Load Management	32			8,848,398							146,687				0	8,995,0
	33															
Total Distribution Plant	34			345 916 212	0	0	0	0	0	0	6 470 549	0	0	0	4 070 479	356 457 24
	35															
General Plant	36	J														
Production	37	J		26,975,229		1		1		1	715,400		1		0	27,690,6
Transmission	38	J		11,166,315							312,447				0	11,478,7
Distribution	39			19,548,576		1		1		1	672,883		1		0	20,221,4
Customer Accounts	40			13,431,181							484,322				0	13,915,5
Customer Service & Info	41	J		4,123,410							100,570				0	4,223,9
Load Management	42			131,177							62,073				0	193,2
=	43									1						
Total General Plant	44			75 375 887	0	0	0	0	0	0	2 347 695	0	0	0	0	77 723 5
	45															
Intangible Plant (2)	46			3,850,303							562,507				0	4,412,8
··	47															
tal Plant in Service (4)	48			1.238.730.933	0	0	0	0	0	0	15,709,311	0	0	0	73,260,235	1.327.700.47

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(1) Functionalization run Page 5 of 6

(A)

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(2) Work Paper A-1-a; Total Plant - in - Service Less PHFU 1,238,760,590 29,656 1,238,730,934 Difference 0

OTTER TAIL POWER COMPANY Summary of Average Rate Base Actual Year 2009

South Dakota

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)
	Line	m Balances	12/31/09	AB Margins/ Emission	25% Cap on Incentive	Advertising/ EEP	ND Wind ITC & ADIT	Production Tax	Unamortized Rate Case	AFDC on Short Term	Def Tax on Big	Holding Company Formation	Remove MISO 16 & 17	Test Year	
	No.		13 Mo. Average	Allowances	Compensation	Expenses	Adjustment	Credits	Expense	CWIP	Stone Land	Expense Adj	Deferred Amort	Adjustments	Total
	1														
	2		(1)							(4)					
ccumulated Depreciation Production Plant	3 4														
Base Demand - MN	5		(170,892,120)							(608,832)				(941,694)	(172,442,646)
- ND	6		(170,032,120)							(000,032)				(341,034)	(172,442,040,
- SD	7													ō	l ō
- FERC	8													0	0
Peak Demand - MN	9		(56,678,233)							(220,158)				(1,515,866)	(58,414,257
- ND	10													0	0
- SD	11													0	0
- FERC	12 13		(0.000.400)							17				(42.070.204)	(20,684,440
Base Energy - MN - ND	14		(6,806,196)							17				(13,878,261)	(20,004,440
- ND - SD	15													0	٥
- FERC	16													0	ا ا
1210	17													· ·	ľ
Total Production Plant	18		(234 376 549)	0	0	0	0	0	0	(828 973)	0	0	0	(16 335 821)	(251 541 343
	19		(2)												
Transmission Plant MN	20		(82,477,944)							(1,482,187)				1,232,300	(82,727,831
- ND	21													0	
- SD	22													0	0
- FERC	23 24													0	0
Total Transmission Plant	25		(82,477,944)	0	0	0	0	0	0	(1,482,187)	0	0	0	1,232,300	(82,727,831)
Total Transmission Flank	26		(02,411,344)			0				(1,402,107)		-		1,202,000	(02,727,001
Distribution Plant MN	27		(145,413,322)							(3,206,400)				(1,101,444)	(149,721,166)
- ND	28													0	0
- SD	29													0	0
- FERC	30													0	0
	31														
Total Distribution Plant	32 33		(145,413,322)	0	0	0	0	0	0	(3,206,400)	0	0	0	(1,101,444)	(149,721,166
General Plant MN	34		(31,159,001)							(4 707 040)				11,353	(32,884,697
- ND	25		(31,159,001)							(1,737,049)				11,353	(32,004,097
- SD	35 36													0	ŏ
- FERC	37													0	l ŏ
. =	38														
Total General Plant			(31,159,001)	0	0	0	0	0	0	(1,737,049)	0	0	0	11,353	(32,884,697
	40														
Intangible Plant	41 42		(1 091 011)							(1 909 790)				0	(3 000 801)
otal Accumulated Depreciation	43		(494,517,828)	0	0	0	0	0	0	(9,164,399)	0	0	0	(16,193,612)	(519,875,839)
tal Floodinalated Depression	44		(101,011,020)		Ů				·	(0,101,000)			-	(10,100,012)	(010,070,000
BSP Capitalized Items A/C 186	45		(3)					1							
A/C 186 - MN	46		0											0	0
A/C 186 - ND	47		37,285											0	37,285
A/C 186 - SD	48		3,366											0	3,366
A/C 186 - FERC	49		0											0	0
Total DCD Com Marris A/C 40C	50	+	40.051		_		_	-	_			-			40.054
Total BSP Cap Items A/C 186	51 52	+	40 651	0	0	0	0	0	0	0	0	0	0	0	40 651
	53							1							
tal Net Plant in Service	54	+	744 253 756	0	0	0	0	0	0	6 544 912	0	0	0	57 066 623	807 865 291

<sup>(1)</sup> A-1-b, Page 1 of 2 Actual COSS 2009 (2) A-1-b, Page 2 of 2 Actual COSS 2009 (3) B-8, Page 1 of 2 (4) SD-3, Pages 8-9 of 11

Accumulated Depreciation per A-1-b, P 494,517,828 494,517,828 0 Rounding

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OTTER TAIL POWER COMPANY Summary of Average Rate Base Actual Year 2009

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		System Balances		AB Margins/	25% Cap on	Advertising/	ND Wind	Production	Unamortized	AFDC on	Def Tax	Holding Company	Remove	Test	
	Line No.		12/31/09 13 Mo. Average	Emission Allowances	Incentive Compensation	EEP Expenses	ITC & ADIT Adjustment	Tax Credits	Rate Case Expense	Short Term CWIP	on Big Stone Land	Formation Expense Adj	MISO 16 & 17 Deferred Amort	Year Adjustments	Total
	1						_							-	
Plant Held for Future Use	2		(1)												
Production Plant	3		0											0	
Transmission Plant	4		9,038											0	9,03
Distribution Plant	5		20,619											0	20,61
General Plant	6		0											ا آ	,
Intangible Plant	7		"											ı "ı	
mangible Flant	8		"											١	
Total Plant Held for Future Use	9		29 657			0	0	0	0	0	0	0	0	0	29 65
Unamortized Holding Company Expense	10		(2)												
Unamortized Holding Company Expense - MN	11		0											0	
Unamortized Holding Company Expense - ND	12		0											0	
Unamortized Holding Company Expense - SD	13		ا آ									112.740		108,342	221,08
	14		0									112,740		100,042	221,00
Unamortized Holding Company Expense - FERC	15		0											٥	
Total Unamortized Holding Company Expense	16		0	0	0	0	0	0	0	0	0	112 740	0	108 342	221 08
	17														
Construction Work in Progress Major Projects	18		(3)				1				1	1			
Production Plant	19		0			1	1		1	1	1	1	1	0	
Transmission Plant	20		ا آ			1	1		1	1	1	1	1	ا آ	
Distribution Plant	21										1			ı "ı	
			"			1	1		1	1	1	1	1	0	
General Plant	22		0				1				1	1		0	
Intangible Plant	23		0											0	
T. C. LOWID M. L. D. L. C.	24 25														
Total CWIP Major Projects	26		0	0	0	0	0	0	0	0	0	0	0	0	
Construction Work in Progress Short Term Projects	27														
Production Plant	28		179,725											118,430	298,15
Transmission Plant	29		832,171											0	832,17
Distribution Plant	30		1,707,960											0	1,707,96
General Plant	31		1,377,657											ا ۱	1,377,65
	31														
Intangible Plant	32 33		0											0	
Total CWIP Short Term Projects	34		4 097 513	0	0	0	0	0	0	0	0	0	0	118 430	4 215 94
A	35														
Construction Work in Progress Long Term Projects	36														
Production Plant	37		23,120,078											(23,007,412)	112,66
Transmission Plant	38		11,095,893											(4,572,645)	6,523,24
Distribution Plant	39		2,336,582								1			(13,376)	2,323,20
						1	1		1	1	1	1	1		
General Plant	40		838,338			1	1		1	1	1	1	1	0	838,33
Intangible Plant	41 42		0											0	
Total CWIP Long Term Projects	42		37 390 891	0	0	0	0	0	0	0	0	0	0	(27 593 433)	9 797 45
	44			•											
Total CWIP	45		41,488,404	0	0	0	0	0	0	0	0	0	0	(27,475,003)	14,013,40
Materials & Supplies	46 47														
	48		4,815,900			1	1		1	1	1	1	1	474 000	4,986,92
Production Plant (4)						1	1		1	1	1	1	1	171,022	
Transmission Plant (5)	49		4,124,241			1	1		1	1	1	1	1	0	4,124,24
Distribution Plant (5)	50		7,331,984			1	1		1	1	1	1	1	0	7,331,98
(0)	51		7,001,001												7,001,00
otal Materials and Supplies	52		16 272 126	0	0	0	0	0	0	0	0	0	0	171 022	16 443 14
ival Stanka	53 54														
Fuel Stocks	54		1				1				1	1			
Coal Stocks (6)	55		6,910,549			1	1		1	1	1	1	1	0	6,910,54
Fuel Oil Stocks (6)	56		1,705,196				1					1		0	1,705,19
	57														
otal Fuel Stocks	58 59		8,615,745	0	0	0	0	0	0	0	0	0	0	0	8,615,74
repayments (7)	60		(35 012 678)				l		-	1				0	(35 012 67

(1) A-1-a, Page 1 of 1 Actual COSS 2009 (4) A-3, Page 2 of 3 (2) B-11, Page 1 of 1 (5) A-3, Page 1 of 3 (3) A-2, Page 1 - 2 of 8 (6) A-8, Page 1 of 1

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OTTER TAIL POWER COMPANY Summary of Average Rate Base Actual Year 2009

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	$\top$	System	Balances		AB Margins/	25% Cap on	Advertising/	ND Wind	Production	Unamortized	AFDC on	Def Tax	Holding Company	Remove	Test		$\top$
	Line	-,			Emission	Incentive	EEP	ITC & ADIT	Tax	Rate Case	Short Term	on Big	Formation	MISO 16 & 17	Year		Line
	No.	12/31/2008	12/31/2009	Simple Average	Allowances	Compensation	Expenses	Adjustment	Credits	Expense	CWIP	Stone Land	Expense Adj	Deferred Amort	Adjustments	Total	No.
	1																1
Accumulated Deferred Income Taxes	2	(1)	(1)							(4)		(3)					2
Items SD Flows Through	3																3
Federal	4	(5,740,436)	(6,742,269)	(6,241,352)											0	(6,241,35	
Minnesota	5	(825,133)		(898,158)											0	(898,15	
North Dakota	6	(506,088)	(594,711)	(550,400)											0	(550,40)	))  e
	J ? I				0	0		_	_	0		0		_			_ 7
Subtotal	-  °  -	(7 071 657)	(8 308 162)	(7 689 909)	0	0	0	0	0	0	0	0	0	0	0	(7 689 90	ᆀ
All Other	10																9
Federal	11	(93,167,427)	(138,434,955)	(115,801,191)				(14,707,169)				(19,631)	, l		(20,413,892)	(150,941,88	2) 1
Minnesota	12	(10,788,125)	(15,895,077)	(13,341,601)				(14,707,109)				(19,631)	'		(11,001,258)	(24,342,85	
North Dakota	13	(6,857,147)	(10,340,916)	(8,599,031)											3,109,252	(5,489,77	
NOITH Dakota	14	(0,057,147)	(10,340,910)	(0,399,031)											3,109,232	(5,469,77	14
Subtotal	15	(110 812 699)	(164 670 947)	(137 741 823)	0	0	0	(14 707 169)	0	0	0	(19 631)	) 0	0	(28 305 898)	(180 774 52	1) 1
	16																16
Total Accumulated Deferred Income Taxes	17	(117,884,356)	(172,979,109)	(145,431,733)	0	0	0	(14,707,169)	0	0	0	(19,631)	) 0	0	(28,305,898)	(188,464,43	
Unamortized Rate Case Expenses	18 19																18
Minnesota	20			0											١		0 2
North Dakota	21			o o											ا م		0 2
South Dakota	22			ő						214.615					(42,115)	172,50	
FERC	23			ō											( , , , , , , , ,	,	0 2
	24			-													24
Total Unamortized Rate Case Expenses	25			0	0	0	0	0	0	214,615	0	0	0	0	(42,115)	172,50	J 2
	26																2
Customer Advances (& Deposits) (2)	27			(396,606)											0	(396,60)	
	28																28
	29																_ 29
otal Average Rate Base	30			629,818,672	0	0	0	(14,707,169)	0	214,615	6,544,912	(19,631)	112,740	0	1,522,971	623,487,110	) 30

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OTTER TAIL POWER COMPANY Summary of Average Rate Base Actual Year 2009

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	Line No.		Em	argins/ 25% Ca ssion Incent vances Compens	ve EEP	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Compan Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total
	1		Allov	rances compens	Expenses	Aujustinent	Credits	Expense	CVVIF	Stone Land	Expense Adj	Deterred Amort	Adjustinents	I Ulai
orking Capital Items	2													
COE Revenues - MN	3	(1)	(3,636,051)										0	(3,636,051
COE Revenues - ND	4	(1)	(4,931,298)										0	(4,931,298
COE Revenues - SD	5	(1)	1,864,061										0	1,864,061
COE Revenues - FERC Computer Maint. Bil ings - A loc Factor	7 New Numbers	(1)	33,851 0.89396										0	33,851 0.89396
Manually Maint. Billings - A loc Factor	8 New Numbers	(8)	0.10604										ől	0.10604
Computer Maint. Billings-Lead Days	9 New Numbers	(8)	38.9										ől	38.9
Manually Maint. Bil ings-Lead Days	10 New Numbers	(8)	41.3										ől	41.3
COE Revenue - MN - Lead Days	11 New Numbers	(8)	98.3										ő	98.3
COE Revenue - ND - Lead Days	12 New Numbers	(8)	128.7										ő	128.7
COE Revenue - SD - Lead Davs	13 New Numbers	(8)	113.5										ōl	113.5
COE Rev - FERC & Total Company - Lead Days	14 New Numbers	(8)	122.0										ōl	122.0
Sales for Resale - Lead Days	15 New Numbers	(8)	28.4										o l	28.4
Rent from Electric Property - Lead Days	16 New Numbers	(8)	(87.8)										0	-87.8
Miscellaneous - Lead Days	17 New Numbers	(8)	42.6										0	42.6
Integrated Transmission - Lead Days	18 New Numbers	(8)	50.1										0	50.
Other Revenue - Wheeling - Lead Days	19 New Numbers	(8)	38.6										0	38.
Other Rev - LC&D, MISO & MAPP-Lead Days	20 New Numbers	(8)	33.4										0	33.
Fuel Expense - Coal	21	(2)	56,644,667										0	56,644,66
Fuel Expense - Oil	22	(2)	2,742,405										0	2,742,40
Labor & Associated Payroll Expense	23	(9)	61,014,050										0	61,014,05
Prop Tax Factor - Excl Coal Conv Tax	25	(3)	0.919750										0	0.9197
Property Tax Factor - Coal Conv Tax	26	(3)	0.080250										0	0.0802
Expense Lag Days - Coal	27 New Numbers	(8)	11.9										0	11.9
Expense Lag Days - Oil	28 New Numbers	(8)	13.5										0	13.
Expense Lag Days - Purchased Power	29 New Numbers	(8)	30.6										0	30.
Exp Lag Days-Labor & Assoc Payroll	30 New Numbers	(8)	15.9										0	15.
Expense Lag Days - All OOther O&M Exp	31 New Numbers	(8)	14.5										0	14.
Expense Lag Days - Property Taxes - MN	32 New Numbers	(8)	340.0										0	340.
Expense Lag Days - Property Taxes - ND	33 New Numbers	(8)	229.0										0	229.
Expense Lag Days - Property Taxes - SD	34 New Numbers	(8)	357.5										0	357.
Expense Lag Days - Property Taxes - FERC	35 New Numbers 36 New Numbers	(8)	311.4 33.2										0	311.4 33.1
Expense Lag Days - Coal Conversion Taxes Expense Lag Days - Federal Income Taxes	36 New Numbers 37 New Numbers	(8)	0.0										0	33. 0.
Expense Lag Days - Federal Income Taxes  Expense Lag Days - State Income Taxes - Total Company	38 New Numbers	(8)	0.0										0	0.
Expense Lag Days - State Income Taxes - Total Company  Expense Lag Days - State Income Taxes - MN	39 New Numbers	(8)	0.0										0	0.
Expense Lag Days - State Income Taxes - ND	40 New Numbers	(8)	0.0										0	0.
Bank Balances	41	(4)	7,946										0	7,94
Special Deposits	42	(5)	22,093,721										(21,456,213)	637,50
Working Funds	43	(6)	21.047										(21,430,213)	21.04
Employee FICA Withholding	44	(7)	(4,251,888)										ő	(4,251,88
Employee Federal Withholding	45	(7)	(6,837,859)										ő	(6,837,85
Employee State W thholding - MN	46	(7)	(1,740,489)										ōl	(1,740,48
Employee State W thholding - ND	47	(7)	(261,115)										o l	(261,11
State Sales Tax - MN	48	(7)	(6,391,206)										0	(6,391,20
State Sales Tax - ND	49	(7)	(1,364)										0	(1,36
State Sales Tax - SD	50	(7)	(1,287,693)										0	(1,287,693
Franchise Taxes	51	(7)	(841,881)										0	(841,88)
Available Days - FICA Withholding	52 New Numbers	(8)	0.0										0	0.
Available Days - Federal Withholding	53 New Numbers	(8)	0.0										0	0.
Available Days - State Withholding - MN	54 New Numbers	(8)	1.9										0	1.
Available Days - State Withholding - ND	55 New Numbers	(8)	62.0										0	62.
Available Days - State Sales Tax - MN	56 New Numbers	(8)	12.7										0	12.
Available Days - State Sales Tax - ND	57 New Numbers	(8)	24.3										0	24.
Available Days - State Sales Tax - SD	58 New Numbers	(8)	13.6	1			1						0	13.
Available Days - Franchise Tax	59 New Numbers	(8)	32.2 (1) A-7,				1						0	32.
Effective Tax Rate MN - Fed	60	(10)	0.3157 (2) A-7,				1						0	0.315
Effective Tax Rate MN - MN	61	(10)	0.0980 (3) A-7,				1						0	0.098
Effective Tax Rate ND - Fed	62	(10)	0.3276 (4) A-7,				1						0	0.327
Effective Tax Rate ND - ND	63	(10)	0.0640 (5) A-7,				1						0	0.064
Effective Tax Rate SD - Fed	64	(10)	0.3500 (6) A-7,				1						0	0.350
Effective Tax Rate SD - SD	65	(10)	0.0000 (7) A-7,		1		1	1	1	1	1	1	0	0.000
Effective Tax Rate TC - Fed Effective Tax Rate TC - MN	66 67	(10) (10)	0.3260 (8) 200 0.0430 (9) C-2	Lead-Lag Study, App	opriate Section								0	0.326 0.043

batch total 114,243,061

B Summary Page 1 of 7

(13,243,852)

South Dakota

OTTER TAIL POWER COMPANY OPERATING Summary Actual Year 2009

(A) (B) (C) (D) (E) (F) (G) (H) (1) (J) (K) (L) (M) (N) (O) 25% Cap on ND Wind AFDC on Def Tax Holding Compan Formation AB Margins/ Advertising/ EEP Production Unamortized Test MISO 16 & 17 ITC & ADIT Rate Case Emission Incentive Tax Short Term on Big Year Simple Average Compensation Expense CWIP Expense Adj Operating Revenues Sales of Electricity MN 137,619,203 (5,679,812) 131,939,391 - ND - SD 123,133,470 27,634,807 (7,601,610) 37,570 115,531,860 27,672,377 - FERC Total Retail Sales 288,387,480 (13,243,852) 275,143,628 Other Operating Revenues 9 10 11 12 13 14 15 16 17 18 19 20 1 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 41 42 43 44 45 46 47 48 49 50 (2) Sales for Resale Municipalities 194.707 12 35.029 13 10.371,955 20 10.371,955 20 21.22 22.276,331 26 192.73 26 192.73 26 192.389 25 30.119 31 1.550 33 3.550,015 36 3,377,651 32 3,323,04 38 211,140 32 212,363 40 194,707 South Dakota 35.029 Buy Sell Transactions 0 All Other Transactions Base Demand Peak Demand Base Energy Peak Energy 12,349,225 (1,977,270) Total Other Sales for Resale 12 578 961 (1 977 270) (3) 276,331 Other Electric Revenues A/C 450 Forfeited Discounts - MN - ND 189,713 - SD 91.254 A/C 451 Connection Fees 192,389 - ND 82.632 - SD 30,119 638,477 1,550 Rent from Electric Property Rent from Electric Property - Hoot Lake Rent from Electric Property - Big Stone 6,583 Rent from Electric Property - Coyote 15.017 Other Miscellaneous Electric Revenue 3,337,478 15,537 Integrated Transmission Deficiency Payments 3.747.651 32,304 Miscellaneous Services Wheeling - MN 211,140 212,363 Wheeling - ND 212,363 40 9,402 41 4,007,399 42 43 20,703 44 3,139 45 768 46 47 Wheeling - SD 9,402 Load Control & Dispatching, MAPP & MISO Loan Pool Interest 4,007,399 Minnesota 20,703 North Dakota 3 139 South Dakota 13 121 949 48 49 23,723,640 50 51 298,867,268 52 Total Other Electric Revenues 15 537 Total Other Operating Revenues 25,685,373 (1,961,733) 51 52

(1) B-1, Page 1 of 2	(4) F/S Page 5, Elec Op Revenue	307,777,047	307,777,047
(2) B-2, Page 1 of 1	Provision for Customer Refunds	1,318,497	1,318,497
(3) B-3, Page 1 of 5	Plus Interest on loan pools	24,609	24,609
	Less COE accrual (1450)	7,491,325	7,491,325
	(1) MN Interim Rate Refund	(228,745)	(228,745)
	(1) ND Interim Rate Refund	(836,971)	(836,971)
	<ol><li>Renewable Resource Rider Rev not yet</li></ol>	(836,246)	(836,246)
	<ol><li>Transmission Rider Rev not yet billed</li></ol>	(420,129)	(420,129)
		314,289,387	314,289,387

(1,961,733)

216,534

216,534

314,072,853

Difference from above

(5) B-3, Page 1 of 5, treated as non-Operating gain on F/S adjustment reclassifies from Credit to Production Expense to Other misc Revenue

Total Operating Revenues (4)

B Summary Page 2 of 7

OTTER TAIL POWER COMPANY OPERATING Summary Actual Year 2009

South Dakota

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)
		1.4	(5)	(0)	AB Margins/						AFDC on	Def Tax	Holding Company			(0)
	Line No.			Amount	Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	Short Term CWIP	on Big Stone Land	Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total
erating Expenses	1					Compensation		Aujuotinoni	Ground	Expense		Otono Euna	Expense Auj	Dolon ou zanore	rajuotinonto	10141
roduction Expenses	2			(1)	(6)		(7)									
Production Expenses Excl Purchased Power	3															
Base Demand	4			12,864,251											2,885,390	15,749,64
Peak Demand	5			4,223,136											357,718	4,580,85
Base Energy	6			68,411,380	(1,522,072)									(305,798)	(374,616)	66,208,89
Peak Energy	7			1,969,522											0	1,969,5
Total Excluding Purchased Power	8 9			87 468 289	(1 522 072)	0	0	0	0	0	0	0	0	(305 798)	2 868 492	88 508 91
Purchased Power	10 11			(2)												
uchased tower	12			(2)											0	
or Reta I	13															
Base Demand	14			4,205,867											(623,250)	3,582,61
Peak Demand	15			0											0	
Base Energy	16			49,100,531											0	49,100,53
Peak Energy	17 18			0											0	
Total for Retail	19			53 306 398	0	0	0	0	0	0	0	0	0	0	(623 250)	52 683 14
Total Purchased Power	20 21			53.306.398		0	0	0			0			0	(623.250)	FO 600 44
Total Purchased Power	21 22			53,306,398	0	0	0	U	0	0	0	0	0	0	(623,250)	52,683,14
otal Production Expenses	23			140 774 687	(1 522 072)	0	0	0	0	0	0	0	0	(305 798)	2 245 242	141 192 06
	24			(1)	(	-	-	-	-	-	-	-		(000.00)		
ransmission Expenses	25			10,686,696				0	0						1,001,548	11,688,24
Distribution Expenses	26 27															
Primary Demand	28			3,942,821											375,140	4,317,96
Secondary Demand	29			1,309,109											124,557	1,433,66
Primary Customer	30			2,724,250											259,197	2,983,44
Secondary Customer	31			2,478,838											235,848	2,714,68
Streetlighting	32			1,530,711											145,640	1,676,35
Area Lighting	33			39,915											3,798	43,71
Meters	34			2,308,374											211,433	2,519,80
Load Management	35			0											0	,
Total Distribution	36 37			14 334 019	0	0	0	0	0	0	0	0	0	0	1 355 613	15 689 63
Customer Accounting Expenses	38 39															
Meter Reading	40			4,880,837											397,913	5,278,75
Other	40			6,268,756											511.066	6,779,82
Ould	41			0,200,756											511,066	0,779,82
Total Customer Accounts	43			11 149 593	0	0	0	0	0	0	0	0	0	0	908 979	12 058 57
sustomer Serv & Info Exp - (MN CIP)	44 45			2,705,611			n								148,841	2,854,45
- ND	46			27,761			0								1,528	29,28
- SD	47			258,864			(258,864)								14,242	14,24
- Other	48			2,206,578			(200,004)								121,390	2,327,96
0.00	49			2,200,570											121,000	2,021,0
Total Customer Serv & Infomation Exp	50	<b> </b>		5.198.814	0	0	(258.864)	0	0	0	0	0	0	0	286.001	5,225,95

<sup>(1)</sup> Functionalization Runs (2) B-4, Page 1 of 5 (3) Not used

<sup>(4)</sup> N/A
(5) Not used
(6) Adjustment removes credit to account 555 on the FERC F/S and moves it to a revenue credit B Summary p 1 of 7 line 35
(7) Adjustment removes SD EEP Expense that remains in Rider per Order in last case

B Summary Page 3 of 7 (O)

(N)

OTTER TAIL POWER COMPANY OPERATING Summary Actual Year 2009

South Dakota

(C)

(D)

(E)

(B)

				AB Margins/	25% Cap on	Advertising/	ND Wind	Production	Unamortized	AFDC on	Def Tax	Holding Company	Remove	Test	
	Line			Emission	Incentive	EEP	ITC & ADIT	Tax	Rate Case	Short Term	on Big	Formation	MISO 16 & 17	Year	
	No.		Amount	Allowances	Compensation	Expenses	Adjustment	Credits	Expense	CWIP	Stone Land	Expense Adj		Adjustments	Total
Administrative & General Expenses (Continued)	1		(1)	(7)		(5)	,							,	
Sales Expenses MN	2		172,195	(-7		(-)								0	172,195
- ND	3		330,235											, i	330,235
- SD	4		21,254											ň	21,254
- Other	5		401,355			(46,811)								0	354.544
- Otilei	6		401,333			(40,011)								١	304,044
Total Sales Expenses			925.038	0	0	(46,811)	0	0	0	0	0	0	0	0	878,227
Total dates Expenses			323,030			(40,011)			· ·			, ·		,	070,227
Administrative & General Expenses	9														
Salaries, Supplies, Pensions & Benefits	10														
Production	11		8,643,309		(83,705)									938,547	9.498.151
Transmission	12		3,577,872		(34,650)									385,734	3,928,956
Distribution	13		6,263,687		(60,660)									662,578	6,865,605
	14		4,303,572		(41,678)										4,725,542
Customer Accounts														463,648	
Customer Service & Info	15		1,321,209		(12,795)									146,146	1,454,560
	16														
Total A&G Salaries, Supp, Pensions & Benefits	17		24,109,648	0	(233,488)	0	0	0	0	0	0	0	0	2,596,653	26,472,813
Administrative & General Expenses	18														
	20														
Load Management															
Outside Services (A/C 923)	21		1,350,187									22,858		31,342	1,404,387
Property Insurance (A/C 924)	22		1,508,889											320,738	1,829,627
Injuries & Damages (A/C 925)	23		1,416,527											0	1,416,527
	24		(2)												
Regulatory Commission Exp (A/C 928) MN	25		698,360											0	698,360
-ND	26		332,033											0	332,033
-SD	27		174,998											75,000	249,998
-FERC	28		744,453											0	744,453
12.00	29		7 11,100											ı ı	7.11,100
Total Regulatory Commission Expense	30		1 949 845	0	0	0	0	0	0	0	0	0	0	75 000	2 024 845
General Advertising (A/C 930.1)	31	(1)	732,698			(601,173)								0	131,525
Misc. Rents. Maintenance	32	(1)	2,212,622			117								(25,784)	2,186,955
,,	33	` '	, ,											( ., . /	,,
Total Administrative & General Expense	34		33 280 416	0	(233 488)	(601 056)	0	0	0	0	0	22 858	0	2 997 949	35 466 679
·	35														
Charitable Contributions (& Cust Dep Int)	36		(3)						1			1			
Minnesota Only	37		93,665						1	1	1	1	1	0	93,665
North Dakota Only	38		0											0	
South Dakota Only	39		l o											0	d
	40													-	_
Total Charitable Contributions (& Cust Dep Int)	41		93 665	0	0	0	0	0	0	0	0	0	0	0	93 665
( a dat bop int)	42		00 000			T T		Ů	T			1	, , , , , , , , , , , , , , , , , , ,	· ·	00 000
	43								1						
otal O & M Expenses (6)	44		216 442 927	(1 522 072)	(233 488)	(906 731)	0	0	0	0	0	22 858	(305 798)	8 795 332	222 293 029

(F)

(G)

(H)

(1)

(J)

(K)

(L)

(M)

(A)

(1) Functionalization Runs
(2) B-5, Page 1 of 2
(3) B-6, Page 1 of 2
(4) B-13, Page 1 of 2
(5) B-14, Page 1 of 2
(6) F/S (FERC)
Plus donations
Removed from account 928
Gain on sale of emission allow
Accrued interchange energy
Total
(7) Not Used
(8) N/A

216,030,771 93,665 (59,703) 15,537 362,659 216,442,928

B Summary Page 4 of 7

OTTER TAIL POWER COMPANY OPERATING Summary Actual Year 2009

South Dakota

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)
	Line No.			Amount	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adi	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total
epreciation Expense	1			(1)				,			(4)				,	
Production Plant	2			` '												
Base Demand - MN	3			7,893,035							36,457				2,629,493	10,558,985
- ND	4			,,											,,	0
- SD	5															0
- FERC	6															Ö
Peak Demand - MN	7			3,274,494							30,059				1,021,795	4,326,348
- ND	8															0
- SD	9															Ö
- FERC	10															0
Base Energy - MN	11			7,858,318							(33)				1,826,222	9,684,507
- ND	12			,,							(*/				,,	0
- SD	13															0
- FERC	14															0
	15															
Total Production Plant	16			19 025 847	0	0	0	0	0	0	66 483	0	0	0	5 477 510	24 569 840
	17			(2)												
ransmission Plant MN	18			4,215,774							88,105				(195,108)	4,108,771
- ND	19														0	0
- SD	20														0	0
- FERC	21														0	0
	22															
Total Transmission Plant	23			4 215 774	0	0	0	0	0	0	88 105	(	0	0	(195 108)	4 108 771
Distribution Plant MN	24 25			9,436,705							179,216				395,050	10,010,971
- ND	26			0,100,700							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				000,000	0
- SD	27															ő
- FERC	28															0
- FERG	29															0
Total Distribution Plant	30			9 436 705	0	0	0	0	0	0	179 216	C	0	0	395 050	10 010 971
	31															
General Plant MN	32			2,409,155							117,828				(11,353)	2,515,630
- ND	33															0
- SD	34															0
- FERC	35 36															0
Total General Plant	37			2 409 155	0	0	0	0	0	0	117 828		0	0	(11 353)	2 515 630
	38															
ntangible Plant	39			506,831							112,501				0	619,332
	40															
otal Depreciation Expense (3)	41			35 594 312	0	0	0	0	0	0	564 133	(	0	0	5 666 099	41 824 544

(1) B-7, Page 1 of 2
(2) B-7, Page 2 of 2
(3) FERC F/S, p. 5
Rate Case Expense Deferral and Annual Amortization \_\_\_\_\_\_\_
Difference from above
(4) SD-3, Page 7 of 11 35,381,218 (213 094) (0)

B Summary Page 5 of 7

OTTER TAIL POWER COMPANY OPERATING Summary Actual Year 2009

South Dakota

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)
	Line No.			Amount	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	L Total
Big Stone Expense Offsets	1			(1)					(10)			(7)			(7)	
Minnesota	2			0											0	0
North Dakota	3			0											0	0
South Dakota	4			0											0	0
FERC	5			0											0	0
Total Big Stone Expense Offsets	7			0	0	0	0	0	0	0	0	0	0	0	0	0
Spiritwood Amortization	8			(2)												
Minnesota	9			0											0	0
North Dakota	10			0											0	0
South Dakota	11			0											0	0
FERC	12			0											0	0
!	13															
Total Spiritwood Amortization	14			0	0	0	0	0	0	0	0	0	0	0	0	0
	15			(3)												
General Taxes	16 17			8,845,653											787,178	9,632,831
Total Operating Expense Before Tax	18			44 439 965	(1 522 072)	(233 488)	(906 731)	0	0	0	564 133	0	22 858	(305 798)	15 248 610	273 750 405
	19															
Net Operating Income Before Tax	20			(44,439,965)	(439,661)	233,488	906,731	0	0	0	(564,133)	0	(22,858)	305,798	(28,492,461)	25,116,863
Investment Tax Credit Amortization of Prior Year' Credit Debtis Utilized	21 22 23 24 25			(4) (991,819) 0				(1,786,254)	(6,532,896)						(766,923) 0	(10,077,892) 0
Total Investment Tax Credit	26 27			(991 819)	0	0	0	(1 786 254)	(6 532 896)	0	0	0	0	0	(766 923)	(10 077 892)
Deferred Income Taxes Items SD Flows Through	28 29			(5)												
Federal	30			1,001,833											0	1,001,833
Minnesota	31			146,049											0	146,049
North Dakota	32 33			88,623											0	88,623
Subtotal	34			1 236 505	0	0	0	0	0	0	0	0	0	0	0	1 236 505
A I Other	35															
Federal	36			40,318,219				ļ				(5,403)	1		(12,020,746)	28,292,071
Minnesota	37			4,545,052											1,585,136	6,130,188
North Dakota	38 39			3,101,640										[ [	(1,906,460)	1,195,180
Subtotal	40			47 964 911	0	0	0	0	0	0	0	(5 403)	0	0	(12 342 070)	35 617 439
	41															
Total Deferred Income Taxes	42 43			49,201,416	0	0	0	0	0	0	0	(5,403)	0	0	(12,342,070)	36,853,943
Allowance for Funds Used During Construction	44	(6)		4 216 005											(957 546)	3 258 459

<sup>(1)</sup> B-8, Page 1 of 2; Expense is included in Deprecaition Expense
(2) B-9, Page 1 of 2
(3) Financial Statement, Page 5
(4) B-10, Page 1 of 3
(5) A-6, Page 3 of 5
(6) FERC 4042 (debt) 1,036,181 (9)
FERC 419.1 (equity) 3,179,824 (9)

1,036,181 (9) 3,179,824 (9)

<sup>(7)</sup> SD-4, Page 2 of 3 (8) SD-5, Page 1 of 1 (9) Found on FERC F/S and FERC Database (10) B-12, Page 2 of 9

B Summary Page 6 of 7

OTTER TAIL POWER COMPANY OPERATING Summary Actual Year 2009

South Dakota

																_
		(A) (B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	
	Line			AB Margins/ Emission	25% Cap on Incentive	Advertising/ EEP	ND Wind ITC & ADIT	Production Tax	Unamortized Rate Case	AFDC on Short Term	Def Tax on Big	Holding Company Formation	Remove MISO 16 & 17	Test Year		Line
	No.		Amount	Allowances	Compensation	Expenses	Adjustment	Credits	Expense	CWIP	Stone Land	Expense Adj	Deferred Amort	Adjustments	Total	No.
ncome Tax Calculation Items:	1								i -							1
Additional Tax Depreciation	2	(1)	87,767,748											(50,834,935)	36,932,813	2
Cost of Removal	3	(1)	3,029,927											0	3,029,927	3
Directly Assigned Schedule M	4													0		4
Minnesota	5	(2)	(119,335)											0	(119,335	) 5
North Dakota	6	(2)	(59,147)											0	(59,147	) 6
South Dakota	7	(2)	(8,404)											0	(8,404	) 7
FERC	8	(2)	(68)											0	(68	) 8
Accrued Vacation Pay	9	(1)	73,953											0	73,953	
Charges - Operating Reserves	10	(7)	4,161,474											0	4,161,474	10
Provisions - Operating Reserves	11	(7)	(7,629,629)											0	(7,629,629	) 11
	12													0	. (	12
Preferred Dividends Paid Credit	13	(6)	0											0	(	
Other Major Schedule M Items	14	(3)	42,610,619											(292,326)	42,318,293	14
	15													0	(	15
Change in Excess Tax Depreciation - MN	16	(4)	28,241,653											(35,764,390)	(7,522,737	) 16
	17													0		17
Misce laneous Adjustments to Federal AOIBT - MN	18	(3)	(164,229)											0	(164,229	) 18
Change in Excess Tax Depreciation - ND	19	(4)	(17,622)											0	(17,622	) 19
	20													0	(	
	21													0	(	21
Misce laneous Adjustments to Federal AOIBT - ND	22	(3)	(9,000)											0	(9,000	) 22
Federal Tax Rate	23	(5)	35.00%											0	35.009	
Minnesota Tax Rate	24	(5)	9.8%											0		6 24
North Dakota Tax Rate	25	(5)	6.4%											0		6 25
Minnesota Conversion Factor	26	(5)	1.705611											0	1.705611	
North Dakota Conversion Factor	27	(5)	1.643655											0	1.643655	
South Dakota Conversion Factor	28	(5)	1.540773											0	1.540773	
FERC Conversion Factor	29	(5)	1 650165		1				1		1			0	1 650165	29

<sup>(1)</sup> B-12, Page 1 of 10 (2) B-12, Page 6 of 10 (3) B-12, Page 5 of 10 (4) B-12, Page 8 of 10 (5) C-4, Page 1 of 2 (6) B-12, Page 2 of 10 (7) B-12, Page 3 of 10

B Summary Page 7 of 7

OTTER TAIL POWER COMPANY OPERATING Summary Actual Year 2009

South Dakota

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)
			Unbilled		Weather	Retail Revenue	Rate Case	MN CIP/							
Sales of Electricity	By Class	W/O Unbilled*	% of Total	Unbilled	Normalization	Normalization	Rate Case Revenue	SD EEP							
Residential (5)	8,579,300	8,491,629	30.555%	\$28,589	(\$63,299)	\$187,325	0	(64,945)							
Farms -5	594,499	627,107	2.257%	(\$3,173)	(\$7,769)	(16,745)	0	(4,922)							
General Service -5 Large General Service -5	6,301,645 9,807,499	6,618,453 9,514,391	23.815% 34.236%	(\$53,142) \$113,851	(\$9,442) \$78,444	(203,208) 210,662	0	(51,017) (109,850)							
Irrigation -5	19,773	18,014	0.065%	\$113,651	\$3,532	(1,620)	ől	(109,830)							
Outdoor Lighting -5	602,119	579,266	2.084%	\$600	\$0	25,090	ō	(2,837)							
OPA -5	235,278	238,418	0.858%	\$651	(\$967)	(287)	0	(2,536)							
Contro led Water Heating -5 Contro led Service Interrupt -5	413,540 831,818	394,202 996,828	1.418% 3.587%	\$4,555 \$7,446	(\$2,169) (\$33,642)	21,036 (124,907)	0	(4,084) (13,908)							
Controlled Service Interrupt -5 Controlled Service Deferred -5	286,907	312,568	1.125%	\$3,454	(\$28,718)	4,251	ő	(4,648)							
School Co. No. Co. Co. Co. Co. Co. Co. Co. Co. Co. C	200,007	0.2,000	1.120%	\$0,101	(\$20,710)	4,201		(1,010)							
Total	27,672,377	27,790,876	100.000%	102,831	(64,029)	101,599	0	(258,900)							
			omer classes; Stat B	102,831											
		Amounts are custo	omer classes, stat e	ook uses revenue o	lasses.							Large			
								Class			General	General			
Factors			Total	MN	ND	SD	FERC	Total	Residential	Farms	Service	Service			
(1)	OK OK	D1	635,315 640,778	306,863	264,661	62,897	894 6,357	62,897	21,118	2,046	16,207	21,358			
(1)	OK OK	D2 D3	835,022	306,863 355,303	264,661 383,423	62,897 90,294	6,002	62,897 90,294	21,118 19,639	2,046 2,757	16,207 20,612	21,358 25,752			
	OK	D4	1,086,585	452,082	512,408	122,095	0,002	122,095	31,783	4,763	27,581	25,034			
(1)	OK	E1	3,991,958	2,059,560	1,534,358	398,040	0	398,040	105,092	9,575	88,562	179,146			
(1)	OK OK	E2 C1	4,594,063	2,298,231	1,852,713	443,119	0	443,119	112,170	9,701	88,966 519	179,146 43			
(1)	OK OK	C2	100,656 105,141	47,834 49,873	44,312 46,304	8,510 8,960	0	8,510 8,960	7,400 7,740	333 385	578	43 56			
(1)	OK	C3	105,094	49,844	46,295	8,955	ō	8,955	7,740	385	578	53			
(1)	OK	C4	4,372,320	2,045,601	1,859,967	466,752	0	466,752	0	0	0	0			
(1)	OK	C5	3,790,846	1,638,059	1,792,098	360,689	0	360,689	0	0	0	0			
(1)	OK OK	C6 C7	30,573,543	14,424,766	13,318,361	2,830,416 11,418	0	2,830,416 11,418	823,678	123,342 341	772,701 1,160	86,609 158			
(1)	OK OK	C8	127,859 105,170	61,084 49,902	55,357 46,304	8,960	4	8,960	7,731 7,740	385	578	56			
(1)	OK	C9	41,175	19,073	18,034	4,068	ö	4,068	551	2	5	0			
						Controlled	Controlled	Controlled							
			Irrigation	Outdoor Lighting	OPA	Water Heating	Service Interrupt	Service Deferred							
(1)		D1 1	0	538	638	92	720	180							
(1)		D2	ō	538	638	92	720	180							
(1)		D3	258	1,189	673	3,232	13,812	2,370							
(1)		D4 E1	353 0	1,153 4,975	845 4,391	8,922 2.945	18,395	3,266 3,354							
(1)		E2	265	4,975	4,391	7,069	28,388	8,048							
		C1	10	36	112	15	33	9							
(1)		C2	16	45	115	5	10	10							
(1)		C3 C4	16 0	43	115	5	10	10							
(1)		C4 C5	0	466,752 360,689	0	0	0	0							
		C6	11,040	14,706	33,448	619,264	282,084	63,544							
(1)		C7	12	49	166	1,241	461	99							
(1)		C8 C9	16	45	115 0	5	10 907	10							
(1)		Ca	3	0	0	2,458	907	142							
Long Term Debt - Amount (Including S-T) (2)			288,367,295												
Preferred Stock - Amount (3)			0												
Common Equity - Amount (4) Long Term Debt - Rate (2)			328,112,867 0.0671												
Preferred Stock - Rate (3)			0.0000												

<sup>(1)</sup> C-3, Page 3 of 3 (2) D-1, Page 1 of 2 (3) D-2, Page 1 of 1

<sup>(4)</sup> D-3, Page 1 of 1(5) B-1, Pages 1(6) Allowed in most recent SD Rate Case

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

South Dakota

(B)

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Test Year Adj Page 1 of 22 (L)

		(* ')	(5)	(5)	(5)	(=)	(. )	(0)	(,	(.)	(0)	( )	(=)
			BSP II	Transmission	Depreciation			Retail	Labor Expense		Employee	FAS 112	FAS 106
	Line No.		Deferred Recovery	and Distribution Transfer	Expense 2009 Rates	Special Deposits	Weather Normalization	Revenue Normalization	Annual Increases	KPA Incentive	Benefits Medical/Dental	Postemployment Benefits	Postretirement Benefits
	1	Flant III Service	Recovery	Hansiei	2003 Rates	Deposits	Normanzation	Normanzation	IIICIEases	incentive	Wedical/Dental	Delients	Delients
Plant in Service	2												
Production Plant	3												
A/C 101 & 106 - Base Demand	4	5,529,283	7,644,722	1,723,834	0	0	0	0	0	0	0	0	0
Peak Demand	5	1,814,698	2,508,980	565,758	0	0	0	0	0	0	0	0	0
Base Energy	6	0	0	0	0	0	0	0	l o	0	0	0	0
-	7												
Subtotal A/C 101 & 106	8	7,343,981	10,153,702	2,289,592	0	0	0	0	0	0	0	0	0
A/C 444 Pers Demand	9	0	0	0	0	0		0	0	0	0		
A/C 114 - Base Demand				0		_	0	0	1			0	0
Peak Demand	11	0	0	0	0	0	0	0	0	0		0	0
Base Energy	12		0	0	0	0	0	0	0	0	0	0	0
	13					_				_			
Subtotal A/C 114	14 15		0	0	0	0	0	0	0	0	0	0	0
Total Production Plant	16		10,153,702	2,289,592	0	0	0	0	0	0	0	0	0
	17		,	_,,					-		1		
Transmission Plant	18												
A/C 101 & 106	19	7,555,538	0	(5,885,300)	0	0	0	0	0	0	0	0	0
A/C 114	20	0	0	0	0	0	0	0	0	0	0	0	0
	21												
Total Transmission Plant	22	7,555,538	0	(5,885,300)	0	0	0	0	0	0	0	0	0
Distribution Plant - A/C 101, 106 & 114	23 24												
Primary Demand-Inc \$2,140 A/C 114	25	474,771	0	2,777,155	0	0			0	0	0		١ ,
	20	4/4,//1				0	0	0	١	0		0	0
Secondary Demand	26	0	0	156,220	0	U	0	0	0	ľ	· ·	0	0
Primary Customer	27	0	0	523,095	0	0	0	0	0	0	1	0	0
Secondary Customer	28		0	36,621	0	0	0	0	0	0	0	0	0
Streetlighting	29	0	0	92,844	0	0	0	0	0	0	0	0	0
Area Lighting	30		0	9,773	0	0	0	0	0	0	0	0	0
Meters	31		0	0	0	0	0	0	0	0	0	0	0
Load Management	32	0	0	0	0	0	0	0	0	0	0	0	0
Tatal Protein des Plant	33 34		0	3,595,708	0	0	0	0	0	0	0	0	
Total Distribution Plant	34		0	3,595,708	0	0	0	0	0	0	0	0	0
General Plant	36												
Production	37		0	0	0	0	0	0	0	0	0	0	0
Transmission	38	ا م	0	0	0	0	l .	"	l n	0	1	l 0	l n
Distribution	39		0	1 0	0	٠	l ő	1 0	l ő	0		1 0	l ő
Customer Accounts	40		0		0			1		0	· ·	0	1
	40		0	0		0	0	0	l ,	ľ	1 "	0	,
Customer Service & Info		0	0	0	0	0	1 0	1 0	0	0		0	1 0
Load Management	42 43		0		0	0	"	"	l °	"	0	"	"
Total General Plant	43		0	0	0	0	0	0	0	0	0	0	0
	45												
Intangible Plant (2)	46	0	0	0	0	0	0	0	0	0	0	0	0
Tatal Blantin Comitae (A)	47	45.074.000	10 150							_	<del>                                     </del>		
Total Plant in Service (4)	48	15,374,290	10,153,702	0	0	0	0	0	0	0	0	0	0

(A) SD TY-01 (B) SD TY-02 (C) SD TY-03

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

South Dakota

(B)

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Test Year Adj Page 2 of 22 (L)

	Line No. F	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Accumulated Depreciation Production Plant	1 2 3 4												
Base Demand - MN - ND - SD 	5 6 7	(225,810)	0	(232,934)	(482,950)	0	0	0	0	0	0	0	0
- FERC Peak Demand - MN - ND - SD	8 9 10 11	(74,109)	0	(76,448)	(158,203)	0	0	0	0	0	0	0	0
- FERC Base Energy - MN - ND - SD	12 13 14 15	0	0	0	3,453	0	0	0	0	0	0	0	0
- FERC  Total Production Plant	16 17 18	(299,919)	0	(309,382)	(637,700)	0	0	0	0	0	0	0	0
Transmission Plant - MN - ND - SD - FERC	19 20 21 22 23 24	(150,456)	0	1,425,506	(42,750)	0	0	0	0	0	0	0	0
Total Transmission Plant	25	(150,456)	0	1,425,506	(42,750)	0	0	0	0	0	0	0	0
Distribution Plant - MN - ND - SD - FERC	26 27 28 29 30 31	16,733	0	(1,116,124)	(2,053)	0	0	0	0	0	0	0	0
Total Distribution Plant	32	16,733	0	(1,116,124)	(2,053)	0	0	0	0	0	0	0	0
General Plant - MN - ND - SD - FERC	33 34 35 36 37 38	0	0	0	11,353	0	0	0	0	0	0	0	0
Total General Plant	39	0	0	0	11,353	0	0	0	0	0	0	0	0
Intangible Plant	40 41	0	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Depreciation	42 43	(433,642)	0	0	(671,150)	0	0	0	0	0	0	0	0
i otal Accumulated Depreciation	44	(433,042)	0	0	(071,150)	0	0	0	0	0	1	0	0
BSP Capitalized Items - A/C 186 A/C 186 - MN A/C 186 - ND A/C 186 - SD A/C 186 - FERC	45 46 47 48 49 50	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	0 0 0 0	0 0 0 0	0		0 0 0 0
Total BSP Cap Items - A/C 186	51	0	0	0	0	0	0	0	0	0	0	0	0
Total Net Plant in Service	52 53 54	14,940,648	10,153,702	0	(671,150)	0	0	0	0	0	0	0	0

(A) SD TY-01

(C) SD TY-03 (D) SD TY-04

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

South Dakota

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)
	Line No.	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Plant Held for Future Use	1 2												
Production Plant	3	0	0	0	0	0	0	0	0	0	0	0	0
Transmission Plant	4	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Plant	5	0	0	0	0	0	0	0	0	0		0	0
General Plant	6	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant	7 8	0	0	0	0	0	0	0	0	0	0	0	0
Total Plant Held for Future Use	9	0	0	0	0	0	0	0	0	0	0	0	0
Unamortized Holding Company Expense - MN	10	0	0	0	0	0	0	0	0	0	0	0	
Unamortized Holding Company Expense - ND	12	0	0	0	0	0	0	0	0	0		0	١
Unamortized Holding Company Expense - ND  Unamortized Holding Company Expense - SD	13	0	0	0	0	0	0	0	١	0		0	١
Unamortized Holding Company Expense - SB  Unamortized Holding Company Expense - FERC	14	0	0	١	0	0	١	1 0	١	0		0	١
Ghamorazed Holding Company Expense - 1 Erro	15	· ·	Ü	ľ		ľ			Ĭ			Ĭ	Ĭ
CIP Tracker Balance	16 17	0	0	0	0	0	0	0	0	0	0	0	0
Construction Work-in Progress - Major Projects	17												
Production Plant	19	0	0	0	0	0	0	0	0	0	0	0	0
Transmission Plant	20	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Plant	21	0	0	0	0	0	0	0	0	0	0	0	0
General Plant	22	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant	23	0	0	0	0	0	0	0	0	0	0	0	0
Total CWIP - Major Projects	24 25	0	0	0	0	0	0	0	0	0	0	0	0
	26												
Construction Work-in Progress - Short Term Projects	27	_	_			_	_		_	_			
Production Plant	28	0	0	0	0	0	0	0	0	0		0	0
Transmission Plant	29	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Plant	30	0	0	0	0	0	0	0	0	0		0	0
General Plant	31	0	0	0	0	0	0	0	0	0		0	0
Intangible Plant	32 33	0	0	0	0	0	0	"	0	0	0	0	١
Total CWIP - Short Term Projects	34	0	0	0	0	0	0	0	0	0	0	0	0
Construction Work-in Progress - Long Term Projects	35 36 37												
Production Plant	37	(4,513,749)	(8,181,810)	0	0	0	0	0	0	0	0	0	0
Transmission Plant	38	(4,572,645)	0	0	0	0	0	0	0	0	0	0	0
Distribution Plant	39	(13,376)	0	0	0	0	0	0	0	0	0	0	0
General Plant	40	0	0	0	0	0	0	0	0	0		0	0
Intangible Plant	41 42	0	0	0	0	0	0	0	0	0	0	0	0
Total CWIP - Long Term Projects	43	(9,099,770)	(8,181,810)	0	0	0	0	0	0	0	0	0	0
Total CWIP	44 45	(9,099,770)	(8,181,810)	0	0	0	0	0	0	0	0	0	0
	46	(0,000,110)	(0,101,010)	_	•		1						
Materials & Supplies	47				_					_			
Production Plant (4)	48	0	0	0	0	0	0	0	0	0		0	0
Transmission Plant (5)	49 50	0	0	0	0	0	0	0	0	0		0	0
Distribution Plant (5)	50	0	0	0	0	0	0	0	0	0	0	0	0
Total Materials and Supplies	52	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Stocks	53 54												
Coal Stocks (6)	55	0	0	0	0	0	0	0	0	0	0	0	ا ۱
Fuel Oil Stocks (6)	56	ő	0	ő	0	ő	0	0	ő	ő		ő	ŏ
Total Fuel Stocks	57 58	0	0	0	0	0	0	0	0	0	0	0	0
Total Fuel Stocks	59	0	0	0	0	0	0	1	0	0	1	0	0
Prepayments (7)	60	0	0	0	0	0	0	0	0	0	0	0	0
T-1 VI					•	·	·	·		·	·	·	

(A) SD TY-01 (B) SD TY-02

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

South Dakota

Test Year Adj Page 4 of 22

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)
	Line No.	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Accumulated Deferred Income Taxes Items SD Flows Through	2 3												
Federal	4	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	5	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	6	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	8	0	0	0	0	0	0	0	0	0	0	0	0
All Other	9 10												
Federal	11	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	12	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	13 14	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	15	0	0	0	0	0	0	0	0	0	0	0	0
	16												
Total Accumulated Deferred Income Taxes	17	0	0	0	0	0	0	0	0	0	0	0	0
Unamortized Rate Case Expenses	18 19												
Minnesota	20	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	21	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota FERC	22	0	0	0	0	0	0	0	0	0	0	0	1 0
FERC	23 24	ا ا	0	0	0	U	0	٥	ا ا	0	0	0	۱
Total	25	0	0	0	0	0	0	0	0	0	0	0	0
	26	Ť						ľ	Ť		<del>                                     </del>	Ů	Ť
Customer Advances (& Deposits) (2)	27 28	0	0	0	0	0	0	0	0	0	0	0	0
Total Avance Pata Pasa	29	F 040 070	4 074 000		(674.450)			_					
Total Average Rate Base	30	5,840,878	1,971,892	0	(671,150)	0	0	0	0	0	0	0	0

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

South Dakota

Test Year Adj Page 5 of 22

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Line No.	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Working Capital Items:	1 2												
COE Revenues - MN	3	0	0	0	0	0	0	0	0	0	0	0	0
COE Revenues - ND	4	0	0	0	0	٥	0	٥	0	0	l ő		0
COE Revenues - SD	5	0	0	0	0	0		٥	0	0	l ő		0
COE Revenues - FERC	6	ō	0	Ö	0	Ō	0	l ō	0	0	l ō		Ö
Computer Maint. Billings - Alloc Factor	7												
Manually Maint. Billings - Alloc Factor	8												
Computer Maint. Billings-Lead Days	9												
Manually Maint. Billings-Lead Days	10												
COE Revenue - MN - Lead Days	11												
COE Revenue - ND - Lead Days	12												
COE Revenue - SD - Lead Days	13												
COE Rev - FERC & Total Company - Lead Days	14												
Sales for Resale - Lead Days	15												
Rent from Electric Property - Lead Days	16												
Miscellaneous - Lead Days	17												
Integrated Transmission - Lead Days	18												
Other Revenue - Wheeling - Lead Days	19												
Other Rev - LC&D, MISO & MAPP-Lead Days	20												
Fuel Expense - Coal	21	0	0	0	0	0		0	0	0	0		0
Fuel Expense - Oil	22 23	0	0	0	0	0		0	0	0	0		0
Labor & Associated Payroll Expense	23	0	0	0	0	0	0	0	0	0	0	0	0
Prop Tax Factor - Excl Coal Conv Tax	25 26												
Property Tax Factor - Coal Conv Tax	26												
Expense Lag Days - Coal	27												
Expense Lag Days - Oil	28												
Expense Lag Days - Purchased Power	29												
Exp Lag Days-Labor & Assoc Payroll	30 31												
Expense Lag Days - All OOther O&M Exp	31												
Expense Lag Days - Property Taxes - MN	33												
Expense Lag Days - Property Taxes - ND	34												
Expense Lag Days - Property Taxes - SD Expense Lag Days - Property Taxes - FERC	35												
Expense Lag Days - Floperty Taxes - FERC  Expense Lag Days - Coal Conversion Taxes	36												
Expense Lag Days - Coal Conversion Taxes  Expense Lag Days - Federal Income Taxes	37												
Expense Lag Days - Pederal Income Taxes  Expense Lag Days - State Income Taxes - Total Company	38												
Expense Lag Days - State Income Taxes - HN	39												
Expense Lag Days - State Income Taxes - ND	40												
Bank Balances	41	0	0	0	0	0	0	0	0	0	0	0	0
Special Deposits	42	ő	0	0	0	(21,456,213)	0	0	0	0	l ŏ		اة
Working Funds	43	ō	Ō	l ō	0	(=1,100,=10,	0	l ō	0	Ō	l ő		Ō
Employee FICA Withholding	44	0	0	0	0	0	0	0	0	0	ا	0	Ö
Employee Federal Withholding	45	0	0	0	0	0	0	0	0	0	0	0	Ö
Employee State Withholding - MN	46	0	0	0	0	0	0	0	0	0	0		0
Employee State Withholding - ND	47	0	0	0	0	0	0	0	0	0	0	0	0
State Sales Tax - MN	48	0	0	0	0	0	0	0	0	0	0	0	0
State Sales Tax - ND	49	0	0	0	0	0	0	0	0	0	0		0
State Sales Tax - SD	50	0	0	0	0	0		0	0	0	0		0
Franchise Taxes	51	0	0	0	0	0	0	0	0	0	0	0	0
Available Days - FICA Withholding	52						1						
Available Days - Federal Withholding	53						1	1			1	1	
Available Days - State Withholding - MN	54						1	1				1	
Available Days - State Withholding - ND	55												
Available Days - State Sales Tax - MN	56						1						
Available Days - State Sales Tax - ND	57						1	1			1	1	
Available Days - State Sales Tax - SD	58						1	1				1	
Available Days - Franchise Tax	59						1						
Effective Tax Rate:MN - Fed	60						1						
Effective Tax Rate:MN - MN	61						1	1			1	1	
Effective Tax Rate:ND - Fed	62						1						
Effective Tax Rate:ND - ND	63						1						
Effective Tax Rate:SD - Fed	64						1	1			1	1	
Effective Tax Rate:SD - SD	65						1						
Effective Tax Rate:TC - Fed	66						1						7
Effective Tax Rate:TC - MN	67						1						-
Effective Tax Rate:TC - ND	68						l						

OTTER TAIL POWER COMPANY Operating Summary Test Year 2009

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Line No.	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Operating Revenues	1					.,							
Sales of Electricity - MN	2	0	0	0	0	0	272,629	0	0	0	0	0	0
- ND	3	0	0	0	0	0	193,118	0	0	0	0	0	0
- SD	4	0	0	0	0	0	(64,029)	101,599	0	0	0	0	0
- FERC	5	0	0	0	0	0	0	0	0	0	0	0	0
	6												
Total Retail Sales	7	0	0	0	0	0	401,718	101,599	0	0	0	0	0
Other Operating Revenues Sales for Resale	8 9 10												
Municipalities	11												
Minnesota	12	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	13 14	0	0	0	0	0	0	0	0	0	0	0	0
Duy Cell Transcations	15 16	0	0	0	0		0			0			
Buy Sell Transactions All Other Transactions	17	0	U	0	U	0	0	0	0	U	0	0	0
	18	0		0	0	_			0	0		0	ا ا
Base Demand		0	0	0	•	0	0	0	0	0	0	0	ا ۱
Peak Demand	19	0	0	0	0	·	0	0	0	ŭ	0	0	0
Base Energy	20	•	0	ı • 1	0	0	0	0		0	· ·		0
Peak Energy	21 22	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Sales for Resale	23	0	0	0	0	0	0	0	0	0	0	0	0
Other Electric Revenues	24 25												
A/C 450 Forfeited Discounts - MN	26	0	0	0	0	0	0		0	0	0	0	ا ۱
	27	0	0	0	0	0	0	0	0	0	0	0	ا ۱
- ND - SD	28	0	0	0	0	0	0	0	0	0	0	0	١
			0	ı • i		ľ		0	0	0	0		ı ° ı
A/C 451 Connection Fees - MN	29	0	0	0	0	0	0	0		•	1	0	0
- ND	30	0	0	0	0	0	0	0	0	0	0	0	0
- SD	31	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property	32	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property - Big Stone	33	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property - Coyote	34	0	0	0	0	0	0	0	0	0	0	0	0
Other Miscellaneous Electric Revenue	35	0	0	0	0	0	0	0	0	0	0	0	0
Integrated Transmission Deficiency Payments	36 37	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Services	37	0	0	0	0	,	0		0	0	0		ا ا
Wheeling - MN	39	0	0	0	0	0	0	0	0	0	1 0	1 0	ا ۱
	40	0	0	0	0		0	0	0	0	1 0	0	ا ۱
Wheeling - ND	41	0	0	0	0		0	0	0	0	0	1	ا ۱
Wheeling - SD	41	0	0	0	0	,	0	0	0	0	0	1	ا ي
Load Control & Dispatching, MAPP & MISO	42	0	0	"	U	l "	0	1	0	U	1	1	ا ا
Loan Pool Interest	43		^		•	_	_	1		^			
Minnesota		0	0	0	0	0	0	0	0	0	0	0	ا مُ
North Dakota	45	0	0	0	0	0	0	0	0		0	0	0
South Dakota	46 47	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Electric Revenues	47	0	0	0	0	0	0	0	0	0	0	0	0
	49					, i		,			_ <u> </u>	,	Ť
Total Other Operating Revenues	50	0	0	0	0	0	0	0	0	0	0	0	0
	51												
Total Operating Revenues (4)	52	0	0	0	0	0	401,718	101,599	0	0	0	0	0

(F) SD TY-06 (G) SD TY-07

OTTER TAIL POWER COMPANY Operating Summary Test Year 2009

South Dakota

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		(*,)	(5)	(0)	(5)	(=)	(. )	(0)	(,	(.)	(0)	(,	(=)
	Line	Normalized	BSP II Deferred	Transmission and Distribution	Depreciation Expense	Special	Weather	Retail Revenue	Labor Expense Annual	KPA	Employee Benefits	FAS 112 Postemployment	FAS 106 Postretirement
	No.		Recovery	Transfer	2009 Rates	Deposits	Normalization	Normalization	Increases	Incentive	Medical/Dental	Benefits	Benefits
Operating Expenses	1		· ·			·							
Production Expenses	2												
Production Expenses Excl Purchased Power	3												
Base Demand	4	0	0	0	0	0	0	0	366,973	(87,999)	223,117	27,531	124,341
Peak Demand	5	0	0	0	0	0	0	0	120,472	(28,889)	73,246	9,038	40,819
Base Energy	6	0	0	0	0	0	(374,616)	0	0	0	0	0	0
Peak Energy	7 8	0	0	0	0	0	0	0	0	0	0	0	0
Total Excluding Purchased Power	9	0	0	0	0	0	(374,616)	0	487,445	(116,888)	296,363	36,569	165,160
Purchased Power	10 11 12												
For Retail	13												
Base Demand	14		0	0	0	0	0	0	ا ۱	0	0	0	0
Peak Demand	15		0	1 0	٥	0	0	0	ا م	0	0	0	١
Base Energy	16		0	1 0	Ö	0	0	0	ا م	0	0	0	١
Peak Energy	17	0	ő	0	Ö	ő	0	0	o o	0		o o	ő
Total for Retail	19	0	0	0	0	0	0	0	0	0	0	0	0
	20												
Total Purchased Power	21 22		0	0	0	0	0	0	0	0	0	0	0
Total Production Expenses	23	0	0	0	0	0	(374,616)	0	487,445	(116,888)	296,363	36,569	165,160
Transmission Expenses	24 25	0	0	0	0	0	0	0	186,608	(44,748)	122,701	15,140	68,380
Distribution Expenses	26 27												
Primary Demand	28		0	0	0	0	0		91,191	(21,867)	59,073	7,289	32,921
Secondary Demand	29	0	0	0	0	0	1 0	0	30,278	(7,260)	19,614	2,420	10,930
Primary Customer	30		0	0	١	0	1 0	0	63,008	(15,109)	40,816	5,036	22,746
Secondary Customer	31		0	1 0	0	0	0	1 0	57,332	(13,748)	37,139	4,583	20,697
Streetlighting	32		0	1 0	ا ا	١	0	0	35,403	(8,490)	22,934	2,830	12,781
Area Lighting	33		0	1 0	0	١	0	0	923	(221)	598	74	333
Meters	34		0	0	l ő	ا ،	0	0	53,389	(12,803)	34,585	4,268	19,274
Load Management	35	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution	36 37		0	0	0	0	0	0	331,524	(79,498)	214,759	26,500	119,682
	38												
Customer Accounting Expenses	39						1				I	_	
Meter Reading	40		0	0	0	0	0	0	103,754	(24,880)	64,584	7,969	35,992
Other	41 42	0	0	0	0	0	0	0	133,258	(31,955)	82,950	10,235	46,227
Total Customer Accounts	43		0	0	0	0	0	0	237,012	(56,835)	147,534	18,204	82,219
Customer Serv & Info Exp - (MN CIP)	44 45	0	0	0	0	0	_	_	42,467	(10,184)	23,595	2,912	13,149
- ND	46		0	0	0	0	"	0	42,467	(10, 184)	23,393	30	135
- ND - SD	46		0	0	0	0	"	"	4,063	(974)	2,258	279	1,258
- Other	48	0	0	0	0	0	0	0	34,635	(8,305)	19,243	2,375	10,724
Total Customer Serv & Infomation Exp	49 50		0	0	0	0	0	0	81.601	(19,567)	45.338	5,596	25,266
i otal Gustomer Serv & Infomation Exp	50	1 0	0	1 0	0	0	1 0	1 0	01,001	(19,567)	45,338	5,596	25,266

(F) SD TY-06

(H) SD TY-08 (I) SD TY-08 (J) SD TY-09 (K) SD TY-09 (L) SD TY-09

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)
	Line No.		BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Administrative & General Expenses - (Continued)	1												
Sales Expenses - MN	2	0	0	0	0	0	0	0	0	0	0	0	0
- ND	3	0	0	0	0	0	0	0	0	0	0	0	0
- SD	4	0	0	0	0	0	0	0	0	0	0	0	0
- Other	5	0	0	0	0	0	0	0	0	0	0	0	0
Total Sales Expenses	7	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General Expenses	8 9												
Salaries, Supplies, Pensions & Benefits	10												
Production	11	0	0	0	0	0	0	0	239,781	(57,499)	153,093	18,891	85,317
Transmission	12	0	0	0	0	0	0	0	95,605	(22,926)	63,373	7,820	35,317
Distribution	13	0	0	0	0	0	0	0	150,648	(36,125)	110,945	13,690	61,828
Customer Accounts	14	0	0	0	0	0	0	0	114,572	(27,474)	76,226	9,406	42,480
Customer Service & Info	15 16		0	0	0	0	0	0	40,177	(9,634)	23,402		13,042
Total A&G Salaries, Supp, Pensions & Benefits	17	0	0	0	0	0	0	0	640,783	(153,658)	427,039	52,695	237,984
Administrative & General Expenses	18 19												
Load Management	20		0	0	0	0	0	ا ا	ا ۱	0	0	0	١
Outside Services (A/C 923)	21		0	l ő	0	٥	١	ا ا	ا م	0	0	0	١
Property Insurance (A/C 924)	22		0	0	0	٥	0	١	ا م	0	0	0	١
Injuries & Damages (A/C 925)	23	0	0	ő	ő	ő	ő	ő	ő	ő	ő	0	ŏ
Regulatory Commission Exp (A/C 928)-MN	24 25		0	0	0	0	0	0	0	0	0	0	0
-ND	26	0	0	0	0	0	0	0	0	0	0	0	0
-SD	27	0	0	0	0	0	0	0	0	0	0	0	l 0
-FERC	28 29	0	0	0	0	0	0	0	0	0	0	0	0
Total Regulatory Commission Expense	30	0	0		0			0		0		0	0
General Advertising (A/C 930.1)	31	0	0	0	0	0	0	0		0		0	0
Misc, Rents, Maintenance	32 33		0	0	0	0	0	0	0	0	0	0	0
Total Administrative & General Expense	34	0	0	0	0	0	0	0	640,783	(153,658)	427,039	52,695	237,984
Charitable Contributions (& Cust Dep Int)	35 36												
Minnesota Only	37		0	0	0	0	0	0	0	0	0	0	0
North Dakota Ónly	38	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota Only	39 40	0	0	0	0	0	0	0	0	0	0	0	0
Total Charitable Contributions (& Cust Dep Int)	41	0	0	0	0	0	0	0	0	0	0	0	0
	42 43												
Total O & M Expenses (6)	44		0	0	0	0	(374,616)	0	1,964,973	(471,194)	1,253,734	154,704	698,691

(H) SD TY-08 (I) SD TY-08 (J) SD TY-09 (K) SD TY-09 (L) SD TY-09

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)
	Line No.		BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Depreciation Expense	1		•			•							
Production Plant Base Demand - MN	2 3		1,911,180	655	482,950	0	0	0	0	0	0	0	
- ND	3	234,706	1,911,160	000	462,950	U	0	"	"	U	"	0	0
- SD	5												
- FERC	6												
Peak Demand - MN	7	77,030	627,245	215	158,203	0	0	0	0	0	0	0	0
- ND	8	, , , , , ,											
- SD	9												
- FERC	10												
Base Energy - MN	11	0	0	0	(3,453)	0	0	0	0	0	0	0	0
- ND	12												
- SD	13												
- FERC	14												
Total Production Plant	15 16	311,738	2,538,425	870	637,700	0	0	0	0	0	0	0	0
Township I and MN	17			(000 007)	40.750	0	0	0	0	0	0	0	0
Transmission Plant - MN - ND	18 19		0	(380,807)	42,750	Ü	0	0	"	0	٥ ا	0	٥
- ND - SD	20												
- FERC	21												
- I ENO	22												
Total Transmission Plant	23	142,949	0	(380,807)	42,750	0	0	0	0	0	0	0	0
Distribution Plant - MN	24 25	13,060	0	379,937	2,053	0	0	0	٥	0	0	0	0
- ND	26		·	0,000	2,000	· ·	Ů			ŭ			ľ
- SD	27												
- FERC	28												
	29												
Total Distribution Plant	30 31	13,060	0	379,937	2,053	0	0	0	0	0	0	0	0
General Plant - MN	31	0	0	0	(11,353)	0	0	0	0	0	0	0	0
- ND	33		-		(,/	-	_	1		_		_	1
- SD	34												
- FERC	35												
	36												
Total General Plant	37		0	0	(11,353)	0	0	0	0	0	0	0	0
Intangible Plant	38 39		0	0	0	0	0	0	0	0	0	0	0
ilitaliyible Flaiit	40		U	"	0	U	0	· ·	"	0	· •	0	· •
Total Depreciation Expense (3)	41		2,538,425	0	671,150	0	0	0	0	0	0	0	0
Total Depresiation Expense (o)	1 41	407,747	2,000,420		071,130		<u> </u>		· • • • • • • • • • • • • • • • • • • •				

(A) SD TY-01 (B) SD TY-02 (C) SD TY-03 (D) SD TY-04

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)
	Line No.	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Big Stone Expense Offsets	1												
Minnesota	2	0	0	0	0	0	0	l 0	0	0	l 0	0	0
North Dakota	3	0	0	0	0	0	0	l 0	0	0	l 0	0	0
South Dakota	4	0	0	0	0	0	0	0	0	0	0	0	0
FERC	5	0	0	0	0	0	0	ō	0	0	ō	0	0
Total Big Stone Expense Offsets	1 7 1	0	0	0	0	0	0	0	0	0	0	0	0
Spiritwood Amortization	8									-			
Minnesota	9	0	0	0	0	0	0	0	0	0	l 0	0	0
North Dakota	10	0	0	ا آ	ō	0	0	ا آ	0	0	آ آ	0	0
South Dakota	11	ا م	0	١	ő	0	0	ا م	0	0	ا م	١	ő
FERC	12 13	0	0	0	0	0	0	0	0	0	0	0	0
Total Spiritwood Amortization	14	0	0	0	0	0	0	0	0	0	0	0	0
General Taxes	15 16 17	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expense Before Tax	18	467,747	2,538,425	0	671,150	0	(374,616)	0	1,964,973	(471,194)	1,253,734	154,704	698,691
	19												
Net Operating Income Before Tax	20	(467,747)	(2,538,425)	0	(671,150)	0	776,334	101,599	(1,964,973)	471,194	(1,253,734)	(154,704)	(698,691)
Investment Tax Credit Amortization of Prior Year' Credit Debits Utilized	21 22 23 24 25	0 0	0	0	0	0	0	0	0	0	0	0	0
Total Investment Tax Credit	26	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Income Taxes Items SD Flows Through	27 28 29												
Federal	30	١	^	0	0	0	0	٥ ا	0	^	٥		0
Minnesota	31		0	١	0	0		١	0	0	١	0	0
North Dakota	32 33	0	0	0	0	0	0		0	0	0	0	0
Subtotal	34	0	0	0	0	0	0	0	0	0	0	0	0
All Other	35												
Federal	36	0	0	0	0	0	0	l 0	0	0	l o	0	0
Minnesota	37	Ō	Ō	l ō	ōl	Ō	l ō	l ō	l ő	0	l ō	l o	Ō
North Dakota	38 39	0	0	ő	0	0	Ö	0	0	0	ő	0	ő
Subtotal	40	0	0	0	0	0	0	0	0	0	0	0	0
	41												
Total Deferred Income Taxes	42	0	0	0	0	0	0	0	0	0	0	0	0
Allowance for Funds Used During Construction	43 44	(462,074)	(495,472)	0	0	0	0	0	0	0	0	0	0
Allowance for Funds used burning construction	44	(462,074)	(495,472)	l 0	0 1	U	0	1 0	1 0	U	1 0	0	U .

(A) SD TY-01 (B) SD TY-02

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)
	Line No.	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Income Tax Calculation Items:	1		•			•							
Additional Tax Depreciation	2	0	0	0	0	0	0	0	0	0	0	0	l 0
Cost of Removal	3	0	0	0	0	0	0	0	0	0	0	0	l 0
Directly Assigned Schedule M	4												
Minnesota	5	0	0	0	0	0	0	0	0	0	0	0	l 0
North Dakota	6	0	0	l o	o l	0	0	0	0	0	0	0	l o
South Dakota	7	0	0	0	0	0	0	0	0	0	0	0	ا
FERC	8	0	0	0	0	0	0	ا آ	0	0	0	0	آ آ
Accrued Vacation Pay	9	0	0	ا ٥	ő	0	0	ا ة	0	0	0	0	l ŏ
Charges - Operating Reserves	10	0	0	0	0	0	0	ا آ	0	0	0	0	آ آ
Provisions - Operating Reserves	11	0	ا ا	ا م	ا م	0	0	ا ا	٥	١	ا ،	0	ا م
1 Tovisions - Operating Reserves	12		ľ	"	۰ľ	· ·			•		ľ	•	ľ
Preferred Dividends Paid Credit	13	0	٥.	٥	٥	0	0	ا ا	٥	0	۱ ،	0	ا ا
Other Major Schedule M Items	14	0	l ő	ا م	ň	0	0	١	٥	0	l ő	0	l ŏ
Other Major Concadic M Items	15		ľ	"	۰ľ	· ·			•		ľ	•	ľ
Change in Excess Tax Depreciation - MN	16	0	0	0	٥	0	0	١	0	0	١ ،	0	۱ ،
Change in Excess Tax Depreciation - Will	17	0		١	١	U			0	0	ľ	0	ľ
Miscellaneous Adjustments to Federal AOIBT - MN	18	0	0	0	0	0	0	١	0	0	١ ،	0	۱ ،
Change in Excess Tax Depreciation - ND	19	0	0	0	0	0	1	0	0	0	0	0	"
Change in Excess Tax Depreciation - ND	20	0	0	١	١	U	0	١	0	0	"	0	١
	21												
Misselles and Advisor of the Follow LAGIRT, NR	22		_		0								١
Miscellaneous Adjustments to Federal AOIBT - ND Federal Tax Rate	22 23	U	٥	0	١	U	U	١	U	U	١	U	ľ
	23												
Minnesota Tax Rate North Dakota Tax Rate	24 25						1						
	25						1						
Minnesota Conversion Factor							1						
North Dakota Conversion Factor	27						1						
South Dakota Conversion Factor	28						1						
FERC Conversion Factor	29	1	I	1			l	ı	I	I	I	1	I

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

South Dakota

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line No.	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Plant in Service	1 2												
Production Plant	3												
A/C 101 & 106 - Base Demand	4	١	0	0	0	0	0	0		0	0	0	14,897,839
Peak Demand	5	١	0	1 0	0	0	0	0	١	0		21,402,153	8,708,015
Base Energy	6	١	0	1 6	0	0	0	0	0	0	(202,211,096)	246,124,760	43,913,664
Base Energy	7	ľ		"		· ·	۰		"	·	(202,211,000)	240,124,700	40,010,004
Subtotal A/C 101 & 106	-   ′ <sub>8</sub>	0	0	0	0	0	0	0	0	0	(219,794,670)	267,526,913	67,519,518
Cabicital 7 to 101 to 100	⊢ ŏ										(210,101,010)	207,020,010	07,010,010
A/C 114 - Base Demand	10	0	0	0	0	0	0	0	0	0	0	0	l
Peak Demand	11	0	0	0	0	0	0	0	0	0	0	0	1 6
Base Energy	12	0	0	0	l ől	Ō	0	0	0	0	0	0	ĺ
	13	_	-	1	1							-	
Subtotal A/C 114	14	0	0	0	0	0	0	0	0	0	0	0	0
	15												
Total Production Plant	16	0	0	0	0	0	0	0	0	0	(219,794,670)	267,526,913	67,519,518
	17												
Transmission Plant	18												
A/C 101 & 106	19	0	0	0	0	0	0	0	0	0	0	0	1,670,238
A/C 114	20	0	0	0	0	0	0	0	0	0	0	0	0
	21												
Total Transmission Plant	22	0	0	0	0	0	0	0	0	0	0	0	1,670,238
	23												
Distribution Plant - A/C 101, 106 & 114	24	_	_				_		_			_	
Primary Demand-Inc \$2,140 A/C 114	25	0	0	0	0	0	0	0	0	0	0	0	3,251,926
Secondary Demand	26	0	0	0	0	0	0	0	0	0	0	0	156,220
Primary Customer	27	0	0	0	0	0	0	0	0	0	0	0	523,095
Secondary Customer	28	0	0	0	0	0	0	0	0	0	0	0	36,621
Streetlighting	29	0	0	0	0	0	0	0	0	0	0	0	92,844
Area Lighting	30	0	0	0	0	0	0	0	0	0	0	0	9,773
Meters	31	0	0	0	0	0	0	0	0	0	0	0	9
Load Management	32	0	0	0	0	0	0	0	0	0	0	0	(
Total Plateth of an Plant	33							_					4 070 470
Total Distribution Plant	34	0	0	0	0	0	0	0	0	0	0	0	4,070,479
General Plant	35			1									
Production	36 37	١		0	0	0	0	0		0	0	0	۱ ,
Production Transmission	38	0	0	0	0	0	0	0	0	0	"	0	١
Distribution	38	0	0	0	0	0	0	0	0	0		0	١
Customer Accounts	40	0	0	"	0	0		"	"	0	ا ۱	0	
Customer Service & Info	41	"	0			0	"	0	"	0		0	
Load Management	42	0	0	"	0	0	0	0	0	0	ا ۱ ۱	0	
Load Management	42	ا		1	ا	U	ľ	1	l "	U	ا ا	U	۱
Total General Plant	43	0	0	0	0	0	0	0	0	0	0	0	0
Total Ochera Flant	45	-	0	1	0	0		1		0	"	0	
Intangible Plant (2)	46	0	0	0	0	0	0	0	0	0	0	0	0
g \=/	47		ı		, , , , , , , , , , , , , , , , , , ,						ľ	0	
Total Plant in Service (4)	48	0	0	0	0	0	0	0	0	0	(219,794,670)	267,526,913	73,260,235
(4)											(= .0,. 0 .,0,0)	_0.,0_0,010	. 0,200,20

(T) SD TY-18 (U) SD TY-19 73,260,235

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

South Dakota

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Limit   FAS 57   Expresses   Expresses			(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
Production Plant   4		Line No.		Formation	Expense Amort	& Affordable Care	Vegetative		Capacity Costs Adjustment	Expense	Affiliate	Costs	Costs	South Dakota Test Year Adjustments
Production Plant   4		1 2												
Base Demand-IMN														
- NO			0	0	0	0	0	0	0	0	0	0	0	(941.694)
FERC	- ND	6	-	-	_		_			_	_		-	(511,521)
Peak Demand - MN														
-ND - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1			0	0	0	0	0	0	0	0	0	591.843	(1.798.949)	(1.515.866)
FERC   12	- ND	10	-	-	_		_	-		_	_	55.,5.5	(1,122,212)	(1,010,000)
Base Energy - MN														
- NO - 16   16   16   17   18   18   18   18   18   18   18		12	0	0		0	0		0	_	0	6 806 196	(20 687 910)	(13.878.261)
- FERC	- ND	14	ŭ	Ü			Ŭ	ľ		Ĭ	Ü	0,000,100	(20,007,010)	(10,070,201)
Total Production Plant		15												
Total Production Plant	- FERC	16												
Transmission Plant - MN	Total Production Plant	18	0	0	0	0	0	0	0	0	0	7,398,039	(22,486,859)	(16,335,821)
-ND	Township Division Division Addition		_											4 000 000
- SD - FERC 22   22   22   23   24   24   25   25   26   26   25   26   27   27   27   28   28   28   28   28			٥	0	"	0	0	0	0	0	0	"	U	1,232,300
Total Transmission Plant	- SD	22												
Total Transmission Plant	- FERC	23												
Distribution Plant - MN	Total Transmission Plant	24	0	0	0	0	0	0	0	0	0	0	0	1 232 300
- ND		26			·	-			, ·	· ·			-	1,202,000
- SD - FERC 30 31		27	0	0	0	0	0	0	0	0	0	0	0	(1,101,444)
Total Distribution Plant		28												
Total Distribution Plant		30												
General Plant - MN		31							ļ					(1.101.111)
General Plant - MN	Total Distribution Plant	32	0	0	0	0	0	0	0	0	0	0	0	(1,101,444)
Total General Plant   38   0   0   0   0   0   0   0   0   0	General Plant - MN	34	0	0	0	0	0	0	0	0	0	0	0	11,353
Total General Plant   38   0   0   0   0   0   0   0   0   0		35												
Total General Plant   38   0   0   0   0   0   0   0   0   0		36												
Intangible Plant	T ENO	38												
Intangible Plant	Total General Plant		0	0	0	0	0	0	0	0	0	0	0	11,353
Total Accumulated Depreciation	Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0
SP Capitalized Items - A/C 186	•	42	Ĭ											
BSP Capitalized Items - A/C 186	Total Accumulated Depreciation		0	0	0	0	0	0	0	0	0	7,398,039	(22,486,859)	(16,193,612)
A/C 186 - MN	BSP Capitalized Items - A/C 186													
A/C 186 - SD	A/C 186 - MN	46	- 1	•			_	0	0				0	0
A/C 186 - FERC		47						0	0				0	0
Total BSP Cap Items - A/C 186								ı	0				•	0
52 53		50								ľ				Ů
	Total BSP Cap Items - A/C 186		0	0	0	0	0	0	0	0	0	0	0	0
		52												
	Total Net Plant in Service	54	0	0	0	0	0	0	0	0	0	(212,396,631)	245,040,054	57,066,623

57,066,623 0 (V) SD TY-18 (W) SD TY-19

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line No.	FAS 87 Pension Costs	Holding Co. Formation Expenses		Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Plant Held for Future Use	1 2												
Production Plant	3	0	0	0	0	0	0	0	0	0	0	0	0
Transmission Plant	4	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Plant	5	0	0	0	0	0	0	0	0	0		0	0
General Plant	6	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant	7 8	0	0	0	0	0	0	0	0	0	0	0	0
Total Plant Held for Future Use	9	0	0	0	0	0	0	0	0	0	0	0	0
Unamortized Holding Company Evpanso MN	10 11	0	0	0	0	0	0	0	0	0	0	0	
Unamortized Holding Company Expense - MN Unamortized Holding Company Expense - ND	12	0	0	١	0	0	0	0	١	0		0	0
Unamortized Holding Company Expense - ND	13	0	108,342	0	ا ٥ ا	0	0	0	0	0		0	108,342
Unamortized Holding Company Expense - FERC	14	0	100,042	ľ	l ől	0	l o	0	١	0		0	100,042
Shamorazou Holaing Gompany Expense 1 Ente	15	ŭ				· ·	, and the second	1				· ·	
CIP Tracker Balance	16	0	108,342	0	0	0	0	0	0	0	0	0	108,342
Construction Work-in Progress - Major Projects	17 18												
Production Plant	19	0	0	0	0	0	0	0	0	0	0	0	0
Transmission Plant	20	0	0	0	0	0	0	0	0	0	o l	0	0
	21	0	0	0	0	0	0	0	0	0	0	0	0
General Plant	22	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant	23	0	0	0	0	0	0	0	0	0	0	0	0
Total CWIP - Major Projects	24 25	0	0	0	0	0	0	0	0	0	0	0	0
	26					-							
Construction Work-in Progress - Short Term Projects	27												
	28	0	0	0	0	0	0	0	0	0	118,430	0	118,430
Transmission Plant	29	0	0	0	0	0	0	0	0	0		0	0
	30	0	0	0	0	0	0	0	0	0	0	0	0
	31	0	0	0	0	0	0	0	0	0		0	0
	32 33	0	0	0	0	0	0	0	0	0	0	0	0
Total CWIP - Short Term Projects	34	0	0	0	0	0	0	0	0	0	118,430	0	118,430
Construction Work-in Progress - Long Term Projects	35 36												
Production Plant	37	0	0	0	0	0	0	0	0	0	(10,311,853)	0	(23,007,412)
Transmission Plant	38	0	0	0	0	0	0	0	0	0	0	0	(4,572,645)
Distribution Plant	39	0	0	0	0	0	0	0	0	0	0	0	(13,376)
General Plant	40	0	0	0	0	0	0	0	0	0		0	0
Intangible Plant	41 42	0	0	0	0	0	0	0	0	0	0	0	0
Total CWIP - Long Term Projects	43 44	0	0	0	0	0	0	0	0	0	(10,311,853)	0	(27,593,433)
Total CWIP	45	0	0	0	0	0	0	0	0	0	(10,193,423)	0	(27,475,003)
	46												
Materials & Supplies	47	_	_		.		_		_	_			
Production Plant (4)	48	0	0	0	0	0	0	0	0	0		727,335	171,022
	49	0	0	0	0	0	0	0	0	0		0	0
Distribution Plant (5)	50 51	0	0	0	0	0	0	0	0	0	0	0	0
Total Materials and Supplies	52	0	0	0	0	0	0	0	0	0	(556,313)	727,335	171,022
First Steelin	53												
	54 55	0	_		ا آ	_	_	1	0	_		_	
Coal Stocks (6) Fuel Oil Stocks (6)	56	0	0	0	0 0	0	0	0	0	0		0	0
Fuel Oil Stocks (6)	57	U	ا	l "	"	U	ľ		"		"	U	٥
Total Fuel Stocks	58	0	0	0	0	0	0	0	0	0	0	0	0
Prepayments (7)	59 60	0	0	0	0	0	0	0	0	0	0	0	0
repayments (1)	00	0	U		· • • • • • • • • • • • • • • • • • • •	U		1 0	1 0		. 0	U	U

(N) SD TY-10 (V) SD TY-18 (W) SD TY-19

OTTER TAIL POWER COMPANY Summary of Average Rate Base Test Year 2009

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line No.	FAS 87 Pension Costs	Holding Co. Formation Expenses	Expense Amort	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Accumulated Deferred Income Taxes Items SD Flows Through	2 3												
Federal	4	٥	0	0	0	0	0	0			ا ۱	0	ا ۱
Minnesota	5	اةً م	0	0	0	0	0	0			0	0	o o
North Dakota	6 7	0	0	0	0	0	0	0			0	0	0
Subtotal	8	0	0	0	0	0	0	0	0	0	0	0	0
All Other	9 10												
Federal	11	0	0	0	(2,519,466)	0	0	0	0	0	55,424,291	(73,318,717)	(20,413,892)
Minnesota	12	0	0	0	0	0	0	0	0	0	2,681,071	(13,682,329)	(11,001,258)
North Dakota	13 14	0	0	0	0	0	0	0	0	0	3,109,252	0	3,109,252
Subtotal	15	0	0	0	(2,519,466)	0	0	0	0	0	61,214,614	(87,001,046)	(28,305,898)
	16												
Total Accumulated Deferred Income Taxes	17	0	0	0	(2,519,466)	0	0	0	0	0	61,214,614	(87,001,046)	(28,305,898)
Unamortized Rate Case Expenses	18 19												
Minnesota	20	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	21	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota FERC	22 23	0	0	(42,115)	0	0	0	0	0	0	0	0	(42,115)
FERC	24	١	U			U	U		U	0	0	U	١
Total	25	0	0	(42,115)	0	0	0	0	0	0	0	0	(42,115)
	26			1		_							( , , ,
Customer Advances (& Deposits) (2)	27 28	0	0	0	0	0	0	0	0	0	0	0	0
Total Average Rate Base	29 30	0	108,342	(42,115)	(2,519,466)	0	0	0	0	0	(161,931,753)	158,766,343	1,522,971

(O) SD TY-11 (P) SD TY-12 (V) SD TY-18 (W) SD TY-19 1,522,971

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
		FAS 87 nsion Costs	Holding Co. Formation Expenses		Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Working Capital Items:	1 2												
COE Revenues - MN	3	0	0	0	0	0	0	0	0	0	0	0	0
	4	0	0	0	0	0	0		0	0	0	0	0
COE Revenues - SD	5	0	0	0	0	0	0	0	0	0	0	0	0
	6	0	0	0	0	0	0	0	0	0	0	0	0
	7												
	8												
	10												
	11												
COE Revenue - ND - Lead Days	12												
COE Revenue - SD - Lead Days	13												
COE Rev - FERC & Total Company - Lead Days	14												
	15												
	16 17												
	18												
	19												
Other Rev - LC&D, MISO & MAPP-Lead Days	20												
Fuel Expense - Coal	21	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Expense - Oil	22	0	0	0	0	0	0	0	0	0	0	0	0
Labor & Associated Payroll Expense	23	0	0	0	0	0	0	0	0	0	0	0	0
Prop Tax Factor - Excl Coal Conv Tax	25 26												
	26												
	28												
Expense Lag Days - Oil Expense Lag Days - Purchased Power	29												
Exp Lag Days-Labor & Assoc Payroll	30												
Expense Lag Days - All OOther O&M Exp	31												
	32												
	33												
Expense Lag Days - Property Taxes - SD	34 35												
Expense Lag Days - Property Taxes - FERC Expense Lag Days - Coal Conversion Taxes	36												
Expense Lag Days - Federal Income Taxes	37												
Expense Lag Days - State Income Taxes - Total Company	38												
Expense Lag Days - State Income Taxes - MN	39												
	40	_			_	_	_			_	_		_
	41	0	0	0	0	0	0	0	0	0	0	0	0
	42 43	0	0	0	0	0	0		0	0	0	0	(21,456,213)
	44	ő	0	١	0	0	0		0	0	0	0	0
	45	ő	0	٥	ő	0	0		ő	ő	0	0	ő
Employee State Withholding - MN	46	0	0	0	0	0	0	0	0	0	0	0	0
Employee State Withholding - ND	47	0	0	0	0	0	0		0	0	0	0	0
	48	0	0	0	0	0	0		0	0	0	0	0
	49 50	0	0	0	0	0	0		0	0 0	0	0	0
	51	0	0	١	ا ۱	0	0	"	0	0	0	0	0
	52	٦	Ü	l			I	"	٠	١		1	
Available Days - Federal Withholding	53												
Available Days - State Withholding - MN	54												
Available Days - State Withholding - ND	55												
	56 57											1	
	58											[	
	59											[	
Effective Tax Rate:MN - Fed	60												
Effective Tax Rate:MN - MN	61												
Effective Tax Rate:ND - Fed	62												
	63											1	
Effective Tax Rate:SD - Fed	64 65												7
	65 66												2
	67												-
	68											[	
							•				1		<u>\$</u>

OTTER TAIL POWER COMPANY Operating Summary Test Year 2009

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line No.	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Operating Revenues	1							,					,
Sales of Electricity - MN	2	0	0	0	0	0	0	0	0	0	(5,952,441)	0	(5,679,812)
- ND	3	0	0	0	0	0	0	0	0	0	(7,794,728)	0	(7,601,610)
- SD	4	0	0	0	0	0	0	0	0	0	0	0	37,570
- FERC	5	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail Sales	6 7	0	0	0	0	0	0	0	0	0	(13,747,169)	0	(13,243,852)
	8 [												
Other Operating Revenues	9												
Sales for Resale	10												
Municipalities	11	_			_		_		_			_	_
Minnesota	12	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	13	0	0	0	0	0	0	0	0	0	0	0	0
	14 15												
Day Oall Tarress for									_	0	ا		
Buy Sell Transactions All Other Transactions	16 17	0	0	0	0	0	0	0	0	0	0	0	0
Base Demand	18	0	0	ا ا	0	0	0	0	٥	0	ا ۱	0	0
Peak Demand	19	0	0	١	0	0	0	0	0	0	ا ۱	0	0
Base Energy	20	0	0	١	0	0	0	0	0	0	ا ۱ ۵۱	0	0
Peak Energy	21	0	0	١	0	0	0	0	0	0	ا ۱	0	0
Feak Ellergy	22	0	U	١	"	U	U		U	U	ا ا	U	0
Total Other Sales for Resale	23	0	0	0	0	0	0	0	0	0	0	0	0
Other Electric Revenues	24 25												
A/C 450 Forfeited Discounts - MN	26	0	0	٥ ا	0	0	0	0	0	0	ا ه	0	٥
- ND	27	0	0	١	0	0	0	0	0	0		0	0
- ND - SD	28	0	0	١	0	0	0	0	0	0	ا ۱ ۵۱	0	١
A/C 451 Connection Fees - MN	29	0	0	١	0	0	0	0	0	0	ا ۱	0	0
- ND	30	0	0	١	0	0	0	0	0	0	ا ۱	0	0
- SD	31	0	0	١	0	0	0	0	0	0	ا م	0	0
Rent from Electric Property	32	0	0	١	0	0	0	0	0	0	ا م	0	0
Rent from Electric Property - Big Stone	33	0	0	ا آ	0	0	0	0	0	0	ا ٥ ا	0	0
Rent from Electric Property - Big Storie  Rent from Electric Property - Coyote	34	0	0	0	0	0	0	0	0	0	ا ۱ ۵۱	0	0
Other Miscellaneous Electric Revenue	35	0	0	ا ا	0	0	0	0	o o	0	ا مُ	0	0
Integrated Transmission Deficiency Payments	36	0	n	ا آ	0	0	0	0	0	0	ا ٥ ا	0	0
g	37	°	Ü	ľ	"	١				· ·			
Miscellaneous Services	38	0	0	0	0	0	0	0	0	0	0	0	0
Wheeling - MN	39	ō	0	Ö	0	0	0	0	0	0	0	0	0
Wheeling - ND	40	0	0	0	0	0	0	0	0	0	0	0	0
Wheeling - SD	41	0	0	0	0	0	0	0	0	0	0	0	0
Load Control & Dispatching, MAPP & MISO	42	0	0	0	0	0	0	0	0	0	0	0	0
Loan Pool Interest	43												0
Minnesota	44	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	45	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	46	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Electric Revenues	47 48	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER EJECTRIC REVENUES	48	0	0	- 0	"	U	U	1	0	0	"	0	0
Total Other Operating Revenues	50	0	0	0	0	0	0	0	0	0	0	0	0
Total Carol Operating November	51		0	·	+ "	0	0	<u> </u>	0	0		0	
Total Operating Revenues (4)	52	0	0	0	0	0	0	0	0	0	(13,747,169)	0	(13,243,852)

(V) SD TY-18 (13,243,852) check

OTTER TAIL POWER COMPANY Operating Summary Test Year 2009

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			Holding Co.	Rate Case	Patient Protection				Schedule 26	Removal of	2009 Wind	2010 Wind	South Dakota
	Line		Formation		& Affordable Care	Vegetative	Storm	Capacity Costs	Expense	Affiliate	Costs	Costs	Test Year
	No.	Pension Costs	Expenses	Adjustment	Act (PPACA) Adj	Maintenance	Damages	Adjustment	Removal	Transactions	Removed	Included	Adjustments
Operating Expenses	1												
Production Expenses Production Expenses Excl Purchased Power	2												
Base Demand	4	727,186	0	١ ,	0	0	0	0	0	0	(938,539)	2,442,780	2,885,390
Peak Demand	5	238,724	0	1 6	0	0	0		0	0	(308,108)	212,416	357,718
Base Energy	6	230,724	0	1 6	0	0	0		l 0	0	(306, 106)	212,410	(374,616)
Peak Energy	7	١	0	1 0	0	0	0		١	0	١	0	(374,010)
reak Ellergy	8	"	0	1	١	١	0	١	ľ	0	١	0	"
Total Excluding Purchased Power	9	965,910	0	0	0	0	0	0	0	0	(1,246,647)	2,655,196	2,868,492
Purchased Power	10 11												
	12												
For Retail	13	.	_			.	_	(000		_		_	
Base Demand	14	0	0	0	0	0	0		0	0	0	0	(623,250)
Peak Demand	15	0	0	0	0	0	0		0	0	0	0	0
Base Energy	16	0	0	0	0	0	0		0	0	0	0	0
Peak Energy	17 18	0	U	"	0	0	0	0	0	0	0	U	0
Total for Retail	19	0	0	0	0	0	0	(623,250)	0	0	0	0	(623,250)
	20							(000 000)					(000 000)
Total Purchased Power	21 22	0	0	0	0	0	0	(623,250)	0	0	0	0	(623,250)
Total Production Expenses	23	965,910	0	0	0	0	0	(623,250)	0	0	(1,246,647)	2,655,196	2,245,242
	24												
Transmission Expenses	25 26	399,907	0	0	0	390,350	0	0	(136,790)	0	0	0	1,001,548
Distribution Expenses	27												
Primary Demand	28	192,531	0	0	0	14,002	0	0	0	0	0	0	375,140
Secondary Demand	29	63,925	0	0	0	4,650	0	0	0	0	0	0	124,557
Primary Customer	30	133,028	0	0	0	9,672	0	0	0	0	0	0	259,197
Secondary Customer	31	121,044	0	0	0	8,801	0	0	0	0	0	0	235,848
Streetlighting	32	74,746	0	0	0	5,436	0	0	0	0	0	0	145,640
Area Lighting	33	1,949	0	0	0	142	0	0	0	0	0	0	3,798
Meters	34	112,720	0	0	0	0	0	0	0	0	0	0	211,433
Load Management	35		0	0	0	0	0	0	0	0	0	0	0
Total Distribution	36 37	699,943	0	0	0	42,703	0	0	0	0	0	0	1,355,613
Customer Associating Expenses	38												
Customer Accounting Expenses	39	210 404	_			۱	_	_		_	ا م	^	397,913
Meter Reading	40		0	0	0	0	0		0	0	0	0	
Other	41 42	270,351	0	0	0	0	0	0	0	0	0	0	511,066
Total Customer Accounts	43	480,845	0	0	0	0	0	0	0	0	0	0	908,979
Customer Serv & Info Exp - (MN CIP)	44 45	76,902	0	0	0	0	0	0	0	0	0	0	148,841
- ND	46		0	1 0	0	0	0		0	0	١	0	1,528
- ND - SD	46	7,358	0	"	0	0	0		0	0	0	0	14,242
- Other	48	62,718	0	"		0	0		0	0	١	0	121,390
- Julei	49				"	١				0		U	121,390
Total Customer Serv & Infomation Exp	50	147,767	0	0	0	0	0	0	0	0	0	0	286,001

(M) SD TY-09 (Q) SD TY-13 (S) SD TY-15 (T) SD TY-16 (V) SD TY-18 (W) SD TY-19 286,001

OTTER TAIL POWER COMPANY Operating Summary Test Year 2009

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line No.	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Administrative & General Expenses - (Continued)	1		·		` ' '			· ·					•
Sales Expenses - MN	2	0	0	0	0	0	0	0	0	0	0	0	0
- ND	3	0	0	0	0	0	0	0	0	0	0	0	0
- SD	4	0	0	0	0	0	0	0	0	0	0	0	0
- Other	5	0	0	0	0	0	0	0	0	0	0	0	0
Total Sales Expenses	6 7	0	0	0	0	0	0	0	0	0	0	0	0
•	8	-	-	•	1	-	-		Ů				· ·
Administrative & General Expenses	9												
Salaries, Supplies, Pensions & Benefits	10												
Production	11	498,964	0	0	0	0	0	0	0	0	0	0	938,547
Transmission	12	206,545	0	0	0	0	0	0	0	0	0	0	385,734
Distribution	13	361,592	0	0	0	0	0	0	0	0	0	0	662,578
Customer Accounts	14	248,438	0	0	0	0	0	0	0	0	0	0	463,648
Customer Service & Info	15 16	76,271	0	0	0	0	0	0	0	0	0	0	146,146
Total A&G Salaries, Supp, Pensions & Benefits	17	1,391,810	0	0	0	0	0	0	0	0	0	0	2,596,653
	18												
Administrative & General Expenses	19								_	•	_	•	
Load Management	20	0	0	0	0	0	0	0	0	0	0	0	0
Outside Services (A/C 923)	21	0	31,342	0	0	0	0	0	0	0	0	0	31,342
Property Insurance (A/C 924) Injuries & Damages (A/C 925)	22 23	0	0	0	0	0	218,467	0	0	0	(287,729)	390,000	320,738
injunes & Damages (A/C 925)	23	0	U	"	"	U	U	"	0	U	٥	U	٥
Regulatory Commission Exp (A/C 928)-MN	25	0	0	0	0	0	0	0	0	0	0	0	0
-ND	26	0	0	0	0	0	0	0	0	0	0	0	0
-SD	27	0	0	75,000	0	0	0	0	0	0	0	0	75,000
-FERC	28	0	0	0	0	0	0	0	0	0	0	0	0
Total Regulatory Commission Expense	29 30	0	0	75.000	0	0	0	0	0	0	0	0	75.000
General Advertising (A/C 930.1)	31	0	0		ő	0	0	Ö	0	0	0	0	70,000
Misc, Rents, Maintenance	32	0	0	ő	0	0	0	0	o o	(25,784)		0	(25,784)
Total Administrative & General Expense	33 34	1,391,810	31,342	75,000	0	0	218,467	0	0	(25,784)	(287,729)	390,000	2,997,949
·	35	,,	. ,4.1	3,000	-	-	-7.4		-	( -,,	( - ,-=+,	,	/ /
Charitable Contributions (& Cust Dep Int)	36												
Minnesota Only	37	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota Only	38	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota Only	39 40	0	0	0	0	0	0	0	0	0	0	0	0
Total Charitable Contributions (& Cust Dep Int)	41	0	0	0	0	0	0	0	0	0	0	0	0
	42 43												
Fotal O & M Expenses (6)	43	4,086,182	31,342	75,000	0	433,053	218,467	(623,250)	(136,790)	(25,784)	(1,534,376)	3,045,196	8,795,332

(M) SD TY-09 (N) SD TY-10 (O) SD TY-11 (R) SD TY-14 (U) SD TY-17 (V) SD TY-18 (W) SD TY-19 8,795,332

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line	FAS 87	Holding Co. Formation	Expense Amort	Patient Protection & Affordable Care	Vegetative	Storm	Capacity Costs	Schedule 26 Expense	Removal of Affiliate	2009 Wind Costs	2010 Wind Costs	South Dakota Test Year
	No.	Pension Costs	Expenses	Adjustment	Act (PPACA) Adj	Maintenance	Damages	Adjustment	Removal	Transactions	Removed	Included	Adjustments
Depreciation Expense	1												
Production Plant	2	_	_			_	_		_	_			
Base Demand - MN	3	0	0	0	0	0	0	0	0	0	0	0	2,629,493
- ND	4												
- SD	5												
- FERC	6												
Peak Demand - MN	7	0	0	0	0	0	0	0	0	0	(683,332)	842,434	1,021,795
- ND	8												
- SD	9												
- FERC	10												
Base Energy - MN	11	0	0	0	0	0	0	0	0	0	(7,858,318)	9,687,993	1,826,222
- ND	12												
- SD	13												
- FERC	14												
	15												
Total Production Plant	16	0	0	0	0	0	0	0	0	0	(8,541,650)	10,530,427	5,477,510
	17												
Transmission Plant - MN	18	0	0	0	0	0	0	0	0	0	0	0	(195,108)
- ND	19												
- SD	20												
- FERC	21												
· <del>-</del>	22												
Total Transmission Plant	23	0	0	0	0	0	0	0	0	0	0	0	(195,108
Total Transmission Trans	24				•			Ť		, i	Ů		(100,100
Distribution Plant - MN	25	0	0	0	0	0	0	0	١ ،	0	0	0	395,050
- ND	26	ŭ	Ĭ		"	ŭ	·	Ĭ				·	000,000
- SD	27												
- FERC	28												
-1 LNO	29												
Total Distribution Plant	30	0	0	0	0	0	0	0	0	0	0	0	395,050
	31	_	-			_	-		_		-	-	
General Plant - MN	32	0	0	0	0	0	0	0	0	0	0	0	(11,353)
- ND	33	-	_	1		-		1	1	1			(,===,
- SD	34												
- FERC	35												
-1 LNC	36												
Total General Plant	37	0	0	0	0	0	0	0	0	0	0	0	(11,353)
rotar Gonorar Flant	38	0	- ·	t	+ "	U	<u> </u>	+	· · · · ·	-	· ·	0	(11,333)
Intangible Plant	39	0	0	0	0	0	0	0	0	0	0	0	0
intangine riant	40	U	0	1	"	U	U	1	- 0	0	- U	U	U
otal Depreciation Expense (3)	40	0	0	0	0	0	0	0	0	_	(8,541,650)	10,530,427	5,666,099
otal Depreciation Expense (3)	41	0	0	1 0	0	0	0	1 0	0	0	(0,541,650)	10,530,427	5,666,099

(V) SD TY-18 (W) SD TY-19 5,666,099

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line No.		Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Big Stone Expense Offsets	1												
Minnesota	2	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	3	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	4	0	0	l 0	0	0	0	0	l 0	0	0	0	0
FERC	5	0	0	0	0	0	0	0	0	0	0	0	0
Total Big Stone Expense Offsets	7	0	0	0	0	0	0	0	0	0	0	0	0
Spiritwood Amortization	8												
Minnesota	9	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	10	0	0	l 0	0	0	0	0	l 0	0	0	0	0
South Dakota	11	0	0	l 0	0	0	0	0	0	0	0	0	0
FERC	12		0	Ö	0	0	ō	0	ō	0	ō	0	0
Total Spiritwood Amortization	14	0	0	0	0	0	0	0	0	0	0	0	0
General Taxes	15 16 17	0	0	0	0	0	0	0	0	0	(647,062)	1,434,240	787,178
Total Operating Expense Before Tax	18	4,086,182	31,342	75,000	0	433,053	218,467	(623,250)	(136,790)	(25,784)	(10,723,088)	15,009,863	15,248,610
Net Operating Income Before Tax	19 20	(4,086,182)	(31,342)	(75,000	) 0	(433,053)	(218,467)	623,250	136,790	25,784	(3,024,081)	(15,009,863)	(28,492,461)
Investment Tax Credit Amortization of Prior Year' Credit Debits Utilized	21 22 23 24 25	0 0	0	0	0	0	0		0	0 0	7,909,872 0	(8,676,795) 0	(766,923) 0
Total Investment Tax Credit	26		0	0	0	0	0	0	0	0	7,909,872	(8,676,795)	(766,923)
Deferred Income Taxes Items SD Flows Through	27 28 29												
Federal	30	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	31	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	32 33	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	34	0	0	0	0	0	0	0	0	0	0	0	0
All Other	35												
Federal	36	0	0	0	827,400	0	0		0	0	(24,860,237)	12,012,091	(12,020,746)
Minnesota	37	0	0	0	0	0	0		0	0	(2,393,965)	3,979,101	1,585,136
North Dakota	38 39	0	0	0	0	0	0	0	0	0	(1,906,460)	0	(1,906,460)
Subtotal	40 41	0	0	0	827,400	0	0	0	0	0	(29,160,662)	15,991,192	(12,342,070)
Total Deferred Income Taxes	42	0	0	0	827,400	0	0	0	0	0	(29,160,662)	15,991,192	(12,342,070
	43					·							
Allowance for Funds Used During Construction	44	0	0	0	0	0	0	0	0	0	0	0	(957,546) 15,248,610

(V) SD TY-18 (W) SD TY-19 (28,492,461)

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		(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	Line No.	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Income Tax Calculation Items:	1												
Additional Tax Depreciation	2	0	0	0	0	0	0	0	0	0	(76,258,395)	25,423,460	(50,834,935)
Cost of Removal	3	0	0	0	0	0	0	0	0	0	0	0	0
Directly Assigned Schedule M	4												0
Minnesota	5	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	6	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	7	0	0	0	0	0	0	0	0	0	0	0	0
FERC	8	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Vacation Pay	9	0	0	0	0	0	0	0	0	0	0	0	0
Charges - Operating Reserves	10	0	0	0	0	0	0	0	0	0	0	0	0
Provisions - Operating Reserves	11 12	0	0	0	0	0	0	0	0	0	0	0	0 0
Preferred Dividends Paid Credit	13	0	0	0	0	0	0	0	0	0	0	0	0
Other Major Schedule M Items	14 15	0	0	0	0	0	0	0	0	0	(292,326)	0	(292,326)
Change in Excess Tax Depreciation - MN	16 17	0	0	0	0	0	0	0	0	0	(20,584,782)	(15,179,608)	(35,764,390)
Miscellaneous Adjustments to Federal AOIBT - MN	18	0	0	0	0	0	0	0	0	0	0	0	l 0
Change in Excess Tax Depreciation - ND	19 20 21	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Adjustments to Federal AOIBT - ND Federal Tax Rate	22 23	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota Tax Rate North Dakota Tax Rate	24 25												
Minnesota Conversion Factor North Dakota Conversion Factor	26 27												
South Dakota Conversion Factor FERC Conversion Factor	28 29												

(V) SD TY-18 (W) SD TY-19