



## Volume 4A

# Section 2 – 2009 Actual Year Workpapers

## Input Summary

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

South Dakota

|  | (A)             | (B) | (C)                        | (D)                                   | (E)                                     | (F)                             | (G)                                 | (H)                          | (I)                                 | (J)                           | (K)                                       | (L)                             | (M)                                      | (N)   |             |
|--|-----------------|-----|----------------------------|---------------------------------------|---|---------------------------------|-------------------------------------|------------------------------|-------------------------------------|-------------------------------|---|---------------------------------|--|-------|-------------|
|  | System Balances |     | 12/31/09<br>13 Mo. Average | AB Margins/<br>Emission<br>Allowances | 25% Cap on<br>Incentive<br>Compensation | Advertising/<br>EEP<br>Expenses | ND Wind<br>ITC & ADIT<br>Adjustment | Production<br>Tax<br>Credits | Unamortized<br>Rate Case<br>Expense | AFDC on<br>Short Term<br>CWIP | Unamortized<br>Holding Company<br>Expense | Def Tax<br>on Big<br>Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total | Line<br>No. |
| <b>Plant in Service</b>                          |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 1           |
| <b>Production Plant</b>                          |                 |     | (1)                        |                                       |   |                                 |                                     |                              |                                     | (5)                           |   |                                 |  |       | 2           |
| A/C 101 & 106 - Base Demand                      |                 |     | 286,549,743                |                                       |   |                                 |                                     |                              |                                     | 1,561,696                     |   |                                 |  |       | 3           |
| Peak Demand                                      |                 |     | 111,653,461                |                                       |   |                                 |                                     |                              |                                     | 364,114                       |   |                                 |  |       | 4           |
| Base Energy                                      |                 |     | 202,211,096                |                                       |   |                                 |                                     |                              |                                     | (818)                         |   |                                 |  |       | 5           |
| Subtotal A/C 101 & 106                           |                 |     | 600,414,300                | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 1,924,992                     | 0   | 0                               | 0  |       | 6           |
| A/C 114 - Base Demand                            |                 |     | 1,195,719                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 7           |
| Peak Demand                                      |                 |     | 392,536                    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 8           |
| Base Energy                                      |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 9           |
| Subtotal A/C 114                                 |                 |     | 1,588,255                  | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  |       | 10          |
| <b>Total Production Plant</b>                    |                 |     | 602,002,555                | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 1,924,992                     | 0   | 0                               | 0  |       | 11          |
| <b>Transmission Plant</b>                        |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 12          |
| A/C 101 & 106                                    |                 |     | 211,527,689                |                                       |   |                                 |                                     |                              |                                     | 4,403,568                     |   |                                 |  |       | 13          |
| A/C 114  |                 |     | 58,287                     |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 14          |
| <b>Total Transmission Plant</b>                  |                 |     | 211,585,976                | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 4,403,568                     | 0   | 0                               | 0  |       | 15          |
| <b>Distribution Plant A/C 101, 106 &amp; 114</b> |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 16          |
| Primary Demand-inc \$2.140 A/C 114               |                 |     | 112,399,866                |                                       |   |                                 |                                     |                              |                                     | 2,719,609                     |   |                                 |  |       | 17          |
| Secondary Demand                                 |                 |     | 57,321,142                 |                                       |   |                                 |                                     |                              |                                     | 744,869                       |   |                                 |  |       | 18          |
| Primary Customer                                 |                 |     | 62,533,659                 |                                       |   |                                 |                                     |                              |                                     | 889,367                       |   |                                 |  |       | 19          |
| Secondary Customer                               |                 |     | 66,842,161                 |                                       |   |                                 |                                     |                              |                                     | 1,191,224                     |   |                                 |  |       | 20          |
| Streetlighting                                   |                 |     | 12,745,221                 |                                       |   |                                 |                                     |                              |                                     | 197,917                       |   |                                 |  |       | 21          |
| Area Lighting                                    |                 |     | 4,683,726                  |                                       |   |                                 |                                     |                              |                                     | 82,862                        |   |                                 |  |       | 22          |
| Meters   |                 |     | 20,542,040                 |                                       |   |                                 |                                     |                              |                                     | 498,014                       |   |                                 |  |       | 23          |
| Load Management                                  |                 |     | 8,848,398                  |                                       |   |                                 |                                     |                              |                                     | 146,687                       |   |                                 |  |       | 24          |
| <b>Total Distribution Plant</b>                  |                 |     | 345,916,212                | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 6,470,549                     | 0   | 0                               | 0  |       | 25          |
| <b>General Plant</b>                             |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 26          |
| Production                                       |                 |     | 26,975,229                 |                                       |   |                                 |                                     |                              |                                     | 715,400                       |   |                                 |  |       | 27          |
| Transmission                                     |                 |     | 11,166,315                 |                                       |   |                                 |                                     |                              |                                     | 312,447                       |   |                                 |  |       | 28          |
| Distribution                                     |                 |     | 19,548,576                 |                                       |   |                                 |                                     |                              |                                     | 672,883                       |   |                                 |  |       | 29          |
| Customer Accounts                                |                 |     | 13,431,181                 |                                       |   |                                 |                                     |                              |                                     | 484,322                       |   |                                 |  |       | 30          |
| Customer Service & Info                          |                 |     | 4,123,410                  |                                       |   |                                 |                                     |                              |                                     | 100,570                       |   |                                 |  |       | 31          |
| Load Management                                  |                 |     | 131,177                    |                                       |   |                                 |                                     |                              |                                     | 62,073                        |   |                                 |  |       | 32          |
| <b>Total General Plant</b>                       |                 |     | 75,375,887                 | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 2,347,695                     | 0   | 0                               | 0  |       | 33          |
| <b>Intangible Plant (2)</b>                      |                 |     | 3,850,303                  |                                       |   |                                 |                                     |                              |                                     | 562,507                       |   |                                 |  |       | 34          |
| <b>Total Plant in Service (4)</b>                |                 |     | <b>1,238,730,933</b>       | <b>0</b>                              | <b>0</b>                                | <b>0</b>                        | <b>0</b>                            | <b>0</b>                     | <b>0</b>                            | <b>15,709,311</b>             | <b>0</b>                                  | <b>0</b>                        | <b>0</b>                                 |       | 35          |

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(5) SD-3, Page 1-2 of 11

(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

|                                       | (A)             | (B) | (C)                        | (D)                                   | (E)                                     | (F)                             | (G)                                 | (H)                          | (I)                                 | (J)                           | (K)                                       | (L)                             | (M)                                      | (N)   |             |
|---------------------------------------|-----------------|-----|----------------------------|---------------------------------------|---|---------------------------------|-------------------------------------|------------------------------|-------------------------------------|-------------------------------|---|---------------------------------|--|-------|-------------|
|                                       | System Balances |     | 12/31/09<br>13 Mo. Average | AB Margins/<br>Emission<br>Allowances | 25% Cap on<br>Incentive<br>Compensation | Advertising/<br>EEP<br>Expenses | ND Wind<br>ITC & ADIT<br>Adjustment | Production<br>Tax<br>Credits | Unamortized<br>Rate Case<br>Expense | AFDC on<br>Short Term<br>CWIP | Unamortized<br>Holding Company<br>Expense | Def Tax<br>on Big<br>Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total | Line<br>No. |
| <b>Accumulated Depreciation</b>       |                 |     | (1)                        |                                       |   |                                 |                                     |                              |                                     | (4)                           |   |                                 |  |       | 1           |
| <b>Production Plant</b>               |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       | 2           |
| Base Demand - MN                      |                 |     | (170,892,120)              |                                       |   |                                 |                                     |                              |                                     | (608,832)                     |   |                                 | (171,500,952)                            | 3     |             |
| - ND                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 4     |             |
| - SD                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 5     |             |
| - FERC                                |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 6     |             |
| Peak Demand - MN                      |                 |     | (56,678,233)               |                                       |   |                                 |                                     |                              |                                     | (220,158)                     |   |                                 | (56,898,391)                             | 7     |             |
| - ND                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 8     |             |
| - SD                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 9     |             |
| - FERC                                |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 10    |             |
| Base Energy - MN                      |                 |     | (6,806,196)                |                                       |   |                                 |                                     |                              |                                     | 17                            |   |                                 | (6,806,179)                              | 11    |             |
| - ND                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 12    |             |
| - SD                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 13    |             |
| - FERC                                |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 14    |             |
| <b>Total Production Plant</b>         |                 |     | (234,376,549)              | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | (828,973)                     | 0   | 0                               | (235,205,522)                            | 15    |             |
| <b>Transmission Plant MN</b>          |                 |     | (2)                        |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 16    |             |
| - ND                                  |                 |     | (82,477,944)               |                                       |   |                                 |                                     |                              |                                     | (1,482,187)                   |   |                                 | (83,960,131)                             | 17    |             |
| - SD                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 18    |             |
| - FERC                                |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 19    |             |
| <b>Total Transmission Plant</b>       |                 |     | (82,477,944)               | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | (1,482,187)                   | 0   | 0                               | (83,960,131)                             | 20    |             |
| <b>Distribution Plant MN</b>          |                 |     | (145,413,322)              |                                       |   |                                 |                                     |                              |                                     | (3,206,400)                   |   |                                 | (148,619,722)                            | 21    |             |
| - ND                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 22    |             |
| - SD                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 23    |             |
| - FERC                                |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 24    |             |
| <b>Total Distribution Plant</b>       |                 |     | (145,413,322)              | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | (3,206,400)                   | 0   | 0                               | (148,619,722)                            | 25    |             |
| <b>General Plant MN</b>               |                 |     | (31,159,001)               |                                       |   |                                 |                                     |                              |                                     | (1,737,049)                   |   |                                 | (32,896,050)                             | 26    |             |
| - ND                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 27    |             |
| - SD                                  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 28    |             |
| - FERC                                |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 29    |             |
| <b>Total General Plant</b>            |                 |     | (31,159,001)               | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | (1,737,049)                   | 0   | 0                               | (32,896,050)                             | 30    |             |
| <b>Intangible Plant</b>               |                 |     | (1,091,011)                |                                       |   |                                 |                                     |                              |                                     | (1,909,790)                   |   |                                 | (3,000,801)                              | 31    |             |
| <b>Total Accumulated Depreciation</b> |                 |     | (494,517,828)              | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | (9,164,399)                   | 0   | 0                               | (503,682,227)                            | 32    |             |
| <b>BSP Capitalized Items A/C 186</b>  |                 |     | (3)                        |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 33    |             |
| A/C 186 - MN                          |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 34    |             |
| A/C 186 - ND                          |                 |     | 37,285                     |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 37,285                                   | 35    |             |
| A/C 186 - SD                          |                 |     | 3,366                      |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 3,366                                    | 36    |             |
| A/C 186 - FERC                        |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 37    |             |
| <b>Total BSP Cap Items A/C 186</b>    |                 |     | 40,651                     | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 40,651                                   | 38    |             |
| <b>Total Net Plant in Service</b>     |                 |     | 744,253,756                | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 6,544,912                     | 0   | 0                               | 750,798,668                              | 39    |             |

(1) 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, Page 2

494,517,828

494,517,828

0 Rounding

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

South Dakota

|  | (A)             | (B) | (C)                        | (D)                                   | (E)                                     | (F)                             | (G)                                 | (H)                          | (I)                                 | (J)                           | (K)                                       | (L)                             | (M)                                      | (N)   |             |
|--|-----------------|-----|----------------------------|---------------------------------------|---|---------------------------------|-------------------------------------|------------------------------|-------------------------------------|-------------------------------|---|---------------------------------|--|-------|-------------|
|  | System Balances |     | 12/31/09<br>13 Mo. Average | AB Margins/<br>Emission<br>Allowances | 25% Cap on<br>Incentive<br>Compensation | Advertising/<br>EEP<br>Expenses | ND Wind<br>ITC & ADIT<br>Adjustment | Production<br>Tax<br>Credits | Unamortized<br>Rate Case<br>Expense | AFDC on<br>Short Term<br>CWIP | Unamortized<br>Holding Company<br>Expense | Def Tax<br>on Big<br>Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total | Line<br>No. |
| <b>Plant Held for Future Use</b>                         |                 |     | (1)                        |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |       |             |
| Production Plant   |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 2     |             |
| Transmission Plant                                       |                 |     | 9,038                      |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 9,038                                    | 3     |             |
| Distribution Plant                                       |                 |     | 20,619                     |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 20,619                                   | 4     |             |
| General Plant  |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 5     |             |
| Intangible Plant   |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 6     |             |
| <b>Total Plant Held for Future Use</b>                   |                 |     | 29,657                     |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 29,657                                   | 7     |             |
| Unamortized Holding Company Expense - MN                 |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 8     |             |
| Unamortized Holding Company Expense - ND                 |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 9     |             |
| Unamortized Holding Company Expense - SD                 |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     | 112,740                       |   |                                 | 112,740                                  | 10    |             |
| Unamortized Holding Company Expense - FERC               |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 11    |             |
| <b>CIP Tracker Balance</b>                               |                 |     | 0                          | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 112,740                       | 0   | 0                               | 112,740                                  | 12    |             |
| <b>Construction Work in Progress Major Projects</b>      |                 |     | (3)                        |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 13    |             |
| Production Plant   |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 14    |             |
| Transmission Plant                                       |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 15    |             |
| Distribution Plant                                       |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 16    |             |
| General Plant  |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 17    |             |
| Intangible Plant   |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 18    |             |
| <b>Total CWIP Major Projects</b>                         |                 |     | 0                          | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 19    |             |
| <b>Construction Work in Progress Short Term Projects</b> |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 20    |             |
| Production Plant   |                 |     | 179,725                    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 179,725                                  | 21    |             |
| Transmission Plant                                       |                 |     | 832,171                    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 832,171                                  | 22    |             |
| Distribution Plant                                       |                 |     | 1,707,960                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 1,707,960                                | 23    |             |
| General Plant  |                 |     | 1,377,657                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 1,377,657                                | 24    |             |
| Intangible Plant   |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 25    |             |
| <b>Total CWIP Short Term Projects</b>                    |                 |     | 4,097,513                  | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 4,097,513                                | 26    |             |
| <b>Construction Work in Progress Long Term Projects</b>  |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 27    |             |
| Production Plant   |                 |     | 23,120,078                 |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 23,120,078                               | 28    |             |
| Transmission Plant                                       |                 |     | 11,095,893                 |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 11,095,893                               | 29    |             |
| Distribution Plant                                       |                 |     | 2,336,582                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 2,336,582                                | 30    |             |
| General Plant  |                 |     | 838,338                    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 838,338                                  | 31    |             |
| Intangible Plant   |                 |     | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 32    |             |
| <b>Total CWIP Long Term Projects</b>                     |                 |     | 37,390,891                 | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 37,390,891                               | 33    |             |
| <b>Total CWIP</b>  |                 |     | 41,488,404                 | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 41,488,404                               | 34    |             |
| <b>Materials &amp; Supplies</b>                          |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 35    |             |
| Production Plant (4)                                     |                 |     | 4,815,900                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 4,815,900                                | 36    |             |
| Transmission Plant (5)                                   |                 |     | 4,124,241                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 4,124,241                                | 37    |             |
| Distribution Plant (5)                                   |                 |     | 7,331,984                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 7,331,984                                | 38    |             |
| <b>Total Materials and Supplies</b>                      |                 |     | 16,272,126                 | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 16,272,126                               | 39    |             |
| <b>Fuel Stocks</b>                                       |                 |     |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 40    |             |
| Coal Stocks (6)  |                 |     | 6,910,549                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 6,910,549                                | 41    |             |
| Fuel Oil Stocks (6)                                      |                 |     | 1,705,196                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 1,705,196                                | 42    |             |
| <b>Total Fuel Stocks</b>                                 |                 |     | 8,615,745                  | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 8,615,745                                | 43    |             |
| <b>Prepayments (7)</b>                                   |                 |     | (35,012,678)               |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | (35,012,678)                             | 44    |             |

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

(4) A-3, Page 2 of 3  
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OTTER TAIL POWER COMPANY  
Summary of Average Rate Base  
Actual Year 2009

South Dakota

|          | (A)             | (B)           | (C)           | (D)                        | (E)                                   | (F)                                     | (G)                             | (H)                                 | (I)                          | (J)                                 | (K)                           | (L)                                       | (M)                             | (N)                                      |          |
|----------|-----------------|---------------|---------------|----------------------------|---------------------------------------|---|---------------------------------|-------------------------------------|------------------------------|-------------------------------------|-------------------------------|---|---------------------------------|--|----------|
|          | System Balances |               |               | 12/31/09<br>13 Mo. Average | AB Margins/<br>Emission<br>Allowances | 25% Cap on<br>Incentive<br>Compensation | Advertising/<br>EEP<br>Expenses | ND Wind<br>ITC & ADIT<br>Adjustment | Production<br>Tax<br>Credits | Unamortized<br>Rate Case<br>Expense | AFDC on<br>Short Term<br>CWIP | Unamortized<br>Holding Company<br>Expense | Def Tax<br>on Big<br>Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total    |
| Line No. |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | Line No. |
| 1        |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 1        |
| 2        |                 | (1)           | (1)           |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 2        |
| 3        |                 |               |               |                            |                                       |   |                                 |                                     |                              | (4)                                 |                               |   | (3)                             |  | 3        |
| 4        |                 | (5,740,436)   | (6,742,269)   | (6,241,352)                |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 4        |
| 5        |                 | (825,133)     | (971,182)     | (898,158)                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 5        |
| 6        |                 | (506,088)     | (594,711)     | (550,400)                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 6        |
| 7        |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 7        |
| 8        |                 | (7,071,657)   | (8,308,162)   | (7,689,909)                | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 8        |
| 9        |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 9        |
| 10       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 10       |
| 11       |                 | (93,167,427)  | (138,434,955) | (115,801,191)              |                                       |   | (14,707,169)                    |                                     |                              |                                     |                               |   | (19,631)                        |  | 11       |
| 12       |                 | (10,788,125)  | (15,895,077)  | (13,341,601)               |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 12       |
| 13       |                 | (6,857,147)   | (10,340,916)  | (8,599,031)                |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 13       |
| 14       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 14       |
| 15       |                 | (110,812,699) | (164,670,947) | (137,741,823)              | 0                                     | 0                                       | (14,707,169)                    | 0                                   | 0                            | 0                                   | 0                             | 0   | (19,631)                        | 0  | 15       |
| 16       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 16       |
| 17       |                 | (117,884,356) | (172,979,109) | (145,431,733)              | 0                                     | 0                                       | (14,707,169)                    | 0                                   | 0                            | 0                                   | 0                             | 0   | (19,631)                        | 0  | 17       |
| 18       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 18       |
| 19       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 19       |
| 20       |                 |               |               | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 20       |
| 21       |                 |               |               | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 21       |
| 22       |                 |               |               | 0                          |                                       |   |                                 |                                     |                              | 214,615                             |                               |   |                                 | 214,615                                  | 22       |
| 23       |                 |               |               | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 23       |
| 24       |                 |               |               | 0                          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 | 0  | 24       |
| 25       |                 |               |               | 0                          | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 214,615                             | 0                             | 0   | 0                               | 214,615                                  | 25       |
| 26       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 26       |
| 27       |                 |               |               | (396,606)                  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 27       |
| 28       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 28       |
| 29       |                 |               |               |                            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 29       |
| 30       |                 |               |               | 629,818,672                | 0                                     | 0                                       | (14,707,169)                    | 0                                   | 214,615                      | 6,544,912                           | 112,740                       | (19,631)                                  | 0                               | 621,964,139                              | 30       |

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(3) SD-4, Page 1 of 3  
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OTTER TAIL POWER COMPANY  
Summary of Average Rate Base  
Actual Year 2009

South Dakota

|   | (A)      | (B)         | (C)                        | (D)  | (E)                                  | (F)                          | (G)                              | (H)                       | (I)                              | (J)                        | (K)                                    | (L)                          | (M)                                      | (N)         |          |
|---|----------|-------------|----------------------------|--|--------------------------------------|------------------------------|----------------------------------|---------------------------|----------------------------------|----------------------------|--|------------------------------|--|-------------|----------|
|   | Line No. |             | 12/31/09<br>13 Mo. Average | AB Margins/<br>Emission Allowances           | 25% Cap on<br>Incentive Compensation | Advertising/<br>EEP Expenses | ND Wind<br>ITC & ADIT Adjustment | Production<br>Tax Credits | Unamortized<br>Rate Case Expense | AFDC on<br>Short Term CWIP | Unamortized<br>Holding Company Expense | Def Tax<br>on Big Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total       | Line No. |
| Working Capital Items                                 | 1        |             |                            |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  |             | 1        |
| COE Revenues - MN                                     | 3        | (1)         | (3,636,051)                |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (3,636,051) | 3        |
| COE Revenues - ND                                     | 4        | (1)         | (4,931,298)                |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (4,931,298) | 4        |
| COE Revenues - SD                                     | 5        | (1)         | 1,864,061                  |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 1,864,061   | 5        |
| COE Revenues - FERC                                   | 6        |             | 33,851                     |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 33,851      | 6        |
| Computer Maint. Billings - Alloc Factor               | 7        | New Numbers | 0.89396                    |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 7        |
| Manually Maint. Billings - Alloc Factor               | 8        | New Numbers | 0.10604                    |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 8        |
| Computer Maint. Billings-Lead Days                    | 9        | New Numbers | 38.9                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 39          | 9        |
| Manually Maint. Billings-Lead Days                    | 10       | New Numbers | 41.3                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 41          | 10       |
| COE Revenue - MN - Lead Days                          | 11       | New Numbers | 98.3                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 98          | 11       |
| COE Revenue - ND - Lead Days                          | 12       | New Numbers | 128.7                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 129         | 12       |
| COE Revenue - SD - Lead Days                          | 13       | New Numbers | 113.5                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 114         | 13       |
| COE Rev - FERC & Total Company - Lead Days            | 14       | New Numbers | 122.0                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 122         | 14       |
| Sales for Resale - Lead Days                          | 15       | New Numbers | 28.4                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 28          | 15       |
| Rent from Electric Property - Lead Days               | 16       | New Numbers | (87.8)                     |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (88)        | 16       |
| Miscellaneous - Lead Days                             | 17       | New Numbers | 42.6                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 43          | 17       |
| Integrated Transmission - Lead Days                   | 18       | New Numbers | 50.1                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 50          | 18       |
| Other Revenue - Wheeling - Lead Days                  | 19       | New Numbers | 38.6                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 39          | 19       |
| Other Rev - LC&D, MISO & MAPP-Lead Days               | 20       | New Numbers | 33.4                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 33          | 20       |
| Fuel Expense - Coal                                   | 21       |             | 56,644,667                 |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 56,644,667  | 21       |
| Fuel Expense - Oil                                    | 22       |             | 2,742,405                  |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 2,742,405   | 22       |
| Labor & Associated Payroll Expense                    | 23       |             | 61,014,050                 |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 61,014,050  | 23       |
| Prop Tax Factor - Excl Coal Conv Tax                  | 25       | (3)         | 0.919750                   |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 1           | 25       |
| Property Tax Factor - Coal Conv Tax                   | 26       | (3)         | 0.080250                   |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 26       |
| Expense Lag Days - Coal                               | 27       | New Numbers | 11.9                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 12          | 27       |
| Expense Lag Days - Oil                                | 28       | New Numbers | 13.5                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 13          | 28       |
| Expense Lag Days - Purchased Power                    | 29       | New Numbers | 30.6                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 31          | 29       |
| Exp Lag Days-Labor & Assoc Payrol                     | 30       | New Numbers | 15.9                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 16          | 30       |
| Expense Lag Days - A I OOther O&M Exp                 | 31       | New Numbers | 14.5                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 14          | 31       |
| Expense Lag Days - Property Taxes - MN                | 32       | New Numbers | 340.0                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 340         | 32       |
| Expense Lag Days - Property Taxes - ND                | 33       | New Numbers | 229.0                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 229         | 33       |
| Expense Lag Days - Property Taxes - SD                | 34       | New Numbers | 357.5                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 357         | 34       |
| Expense Lag Days - Property Taxes - FERC              | 35       | New Numbers | 311.4                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 311         | 35       |
| Expense Lag Days - Coal Conversion Taxes              | 36       | New Numbers | 33.2                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 33          | 36       |
| Expense Lag Days - Federal Income Taxes               | 37       | New Numbers | 0.0                        |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 37       |
| Expense Lag Days - State Income Taxes - Total Company | 38       | New Numbers | 0.0                        |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 38       |
| Expense Lag Days - State Income Taxes - MN            | 39       | New Numbers | 0.0                        |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 39       |
| Expense Lag Days - State Income Taxes - ND            | 40       | New Numbers | 0.0                        |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 40       |
| Bank Balances   | 41       | (4)         | 7,946                      |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 7,946       | 41       |
| Special Deposits                                      | 42       | (5)         | 22,093,721                 |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 22,093,721  | 42       |
| Working Funds   | 43       | (6)         | 21,047                     |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 21,047      | 43       |
| Employee FICA Withholding                             | 44       | (7)         | (4,251,888)                |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (4,251,888) | 44       |
| Employee Federal Withholding                          | 45       | (7)         | (6,837,859)                |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (6,837,859) | 45       |
| Employee State Withholding - MN                       | 46       | (7)         | (1,740,489)                |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (1,740,489) | 46       |
| Employee State Withholding - ND                       | 47       | (7)         | (261,115)                  |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (261,115)   | 47       |
| State Sales Tax - MN                                  | 48       | (7)         | (6,391,206)                |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (6,391,206) | 48       |
| State Sales Tax - ND                                  | 49       | (7)         | (1,364)                    |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (1,364)     | 49       |
| State Sales Tax - SD                                  | 50       | (7)         | (1,287,693)                |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (1,287,693) | 50       |
| Franchise Taxes                                       | 51       | (7)         | (841,881)                  |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | (841,881)   | 51       |
| Available Days - FICA Withholding                     | 52       | New Numbers | 0.0                        |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 52       |
| Available Days - Federal Withholding                  | 53       | New Numbers | 0.0                        |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 53       |
| Available Days - State Withholding - MN               | 54       | New Numbers | 1.9                        |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 2           | 54       |
| Available Days - State Withholding - ND               | 55       | New Numbers | 62.0                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 62          | 55       |
| Available Days - State Sales Tax - MN                 | 56       | New Numbers | 12.7                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 13          | 56       |
| Available Days - State Sales Tax - ND                 | 57       | New Numbers | 24.3                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 24          | 57       |
| Available Days - State Sales Tax - SD                 | 58       | New Numbers | 13.6                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 14          | 58       |
| Available Days - Franchise Tax                        | 59       | New Numbers | 32.2                       |  |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 32          | 59       |
| Effective Tax Rate MN - Fed                           | 60       | (10)        | 0.3157                     | (1) A-7, Page 1 of 9                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 60       |
| Effective Tax Rate MN - MN                            | 61       | (10)        | 0.0980                     | (2) A-7, Page 2 of 9                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 61       |
| Effective Tax Rate ND - Fed                           | 62       | (10)        | 0.3276                     | (3) A-7, Page 3 of 9                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 62       |
| Effective Tax Rate ND - ND                            | 63       | (10)        | 0.0640                     | (4) A-7, Page 4 of 9                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 63       |
| Effective Tax Rate ND - SD                            | 64       | (10)        | 0.3500                     | (5) A-7, Page 7 of 9                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 64       |
| Effective Tax Rate SD - Fed                           | 65       | (10)        | 0.0000                     | (6) A-7, Page 6 of 9                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 65       |
| Effective Tax Rate SD - SD                            | 66       | (10)        | 0.0000                     | (7) A-7, Page 8 of 9                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 66       |
| Effective Tax Rate TC - Fed                           | 67       | (10)        | 0.3260                     | (8) 2008 Lead-Lag Study, Appropriate Section |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 67       |
| Effective Tax Rate TC - MN                            | 67       | (10)        | 0.0430                     | (9) C-2, Page 1 of 2                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0           | 67       |
| Effective Tax Rate TC - ND                            | 68       | (10)        | 0.0250                     | (10) C-4 Page 1 of 2                         |                                      |                              |                                  |                           |                                  |                            |  |                              |  | 0.0250      | 68       |

batch total

114,243.061

OTTER TAIL POWER COMPANY  
OPERATING Summary  
Actual Year 2009

South Dakota

|   | (A) | (B) | (C)            | (D)                                | (E)                               | (F)                       | (G)                           | (H)                    | (I)                           | (J)                     | (K)                                 | (L)                       | (M)                                | (N)         |          |
|---|-----|-----|----------------|------------------------------------|-----------------------------------|---------------------------|-------------------------------|------------------------|-------------------------------|-------------------------|-------------------------------------|---------------------------|------------------------------------|-------------|----------|
|   |     |     | 13 Mo. Average | AB Margins/<br>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 | Unamortized Holding Company Expense | Def Tax on Big Stone Land | Remove MISO 16 & 17 Deferred Amort | Total       | Line No. |
| Operating Revenues                          |     |     |                | (5)                                |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    |             | 1        |
| Sales of Electricity MN                     |     |     | 137,619,203    |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 137,619,203 | 2        |
| - ND  |     |     | 123,133,470    |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 123,133,470 | 3        |
| - SD  |     |     | 27,634,807     |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 27,634,807  | 4        |
| - FERC                                      |     |     | 0              |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 0           | 5        |
| <b>Total Retail Sales</b>                   |     |     | 288,387,480    | 0                                  | 0                                 | 0                         | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 288,387,480 | 6        |
| Other Operating Revenues                    |     |     |                |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    |             | 7        |
| Sales for Resale                            |     |     | (2)            |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    |             | 8        |
| Municipalities                              |     |     |                |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    |             | 9        |
| Minnesota                                   |     |     | 194,707        |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 194,707     | 10       |
| South Dakota                                |     |     | 35,029         |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 35,029      | 11       |
| Buy Sell Transactions                       |     |     | 0              |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 0           | 12       |
| All Other Transactions                      |     |     | 0              |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 0           | 13       |
| Base Demand                                 |     |     | 0              |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 0           | 14       |
| Peak Demand                                 |     |     | 0              |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 0           | 15       |
| Base Energy                                 |     |     | 12,349,225     | (1,977,270)                        |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 10,371,955  | 16       |
| Peak Energy                                 |     |     | 0              |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 0           | 17       |
| <b>Total Other Sales for Resale</b>         |     |     | 12,578,961     | (1,977,270)                        | 0                                 | 0                         | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 10,601,691  | 18       |
| Other Electric Revenues                     |     |     | (3)            |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    |             | 19       |
| A/C 450 Forfeited Discounts - MN            |     |     | 276,331        |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 276,331     | 20       |
| - ND  |     |     | 189,713        |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 189,713     | 21       |
| - SD  |     |     | 91,254         |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 91,254      | 22       |
| A/C 451 Connection Fees - MN                |     |     | 192,389        |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 192,389     | 23       |
| - ND  |     |     | 82,632         |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 82,632      | 24       |
| - SD  |     |     | 30,119         |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 30,119      | 25       |
| Rent from Electric Property                 |     |     | 638,477        |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 638,477     | 26       |
| Rent from Electric Property - Hoot Lake     |     |     | 1,550          |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 1,550       | 27       |
| Rent from Electric Property - Big Stone     |     |     | 6,583          |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 6,583       | 28       |
| Rent from Electric Property - Coyote        |     |     | 15,017         |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 15,017      | 29       |
| Other Miscellaneous Electric Revenue        |     |     | 3,337,476      | 15,537                             |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 3,353,015   | 30       |
| Integrated Transmission Deficiency Payments |     |     | 3,747,651      |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 3,747,651   | 31       |
| Miscellaneous Services                      |     |     | 32,304         |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 32,304      | 32       |
| Wheeling - MN                               |     |     | 211,140        |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 211,140     | 33       |
| Wheeling - ND                               |     |     | 212,363        |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 212,363     | 34       |
| Wheeling - SD                               |     |     | 9,402          |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 9,402       | 35       |
| Load Control & Dispatching, MAPP & MISO     |     |     | 4,007,399      |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 4,007,399   | 36       |
| Loan Pool Interest                          |     |     | 20,703         |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 20,703      | 37       |
| Minnesota                                   |     |     | 3,139          |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 3,139       | 38       |
| North Dakota                                |     |     | 768            |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    | 768         | 39       |
| South Dakota                                |     |     |                |                                    |                                   |                           |                               |                        |                               |                         |                                     |                           |                                    |             | 40       |
| <b>Total Other Electric Revenues</b>        |     |     | 13,106,412     | 15,537                             | 0                                 | 0                         | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 13,121,949  | 41       |
| <b>Total Other Operating Revenues</b>       |     |     | 25,685,373     | (1,961,733)                        | 0                                 | 0                         | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 23,723,640  | 42       |
| <b>Total Operating Revenues (4)</b>         |     |     | 314,072,853    | (1,961,733)                        | 0                                 | 0                         | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 312,111,120 | 43       |

(1) B-1, Page 1 of 2  
(2) B-2, Page 1 of 1  
(3) B-3, Page 1 of 5

(4) F/S Page 5, Elec Op Revenue  
Provision for Customer Refunds  
Plus Interest on loan pools  
Less COE accrual (1450...)  
(1) MN Interim Rate Refund  
(1) ND Interim Rate Refund  
(1) Renewable Resource Rider Rev not yet billed  
(1) Transmission Rider Rev not yet billed  
Difference from above

|             |             |
|-------------|-------------|
| Oracle      | FERC        |
| 307,777,047 | 307,777,047 |
| 1,318,497   | 1,318,497   |
| 24,609      | 24,609      |
| 7,491,325   | 7,491,325   |
| (228,745)   | (228,745)   |
| (836,971)   | (836,971)   |
| (836,246)   | (836,246)   |
| (420,129)   | (420,129)   |
| 314,289,387 | 314,289,387 |
| 216,534     | 216,534     |

(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



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|   | (A) | (B) | (C)         | (D)                                   | (E)                                     | (F)                             | (G)                                 | (H)                          | (I)                                 | (J)                           | (K)                                       | (L)                             | (M)                                      | (N)         |             |
|---|-----|-----|-------------|---------------------------------------|---|---------------------------------|-------------------------------------|------------------------------|-------------------------------------|-------------------------------|---|---------------------------------|--|-------------|-------------|
|   |     |     | Amount      | AB Margins/<br>Emission<br>Allowances | 25% Cap on<br>Incentive<br>Compensation | Advertising/<br>EEP<br>Expenses | ND Wind<br>ITC & ADIT<br>Adjustment | Production<br>Tax<br>Credits | Unamortized<br>Rate Case<br>Expense | AFDC on<br>Short Term<br>CWIP | Unamortized<br>Holding Company<br>Expense | Def Tax<br>on Big<br>Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total       | Line<br>No. |
| <b>Operating Expenses</b>                       |     |     |             |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 1           |
| <b>Production Expenses</b>                      |     |     |             |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 2           |
| Production Expenses Excl Purchased Power        |     |     | (1)         | (6)                                   |   | (7)                             |                                     |                              |                                     |                               |   |                                 |  |             | 3           |
| Base Demand                                     |     |     | 12,864,251  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 12,864,251  | 4           |
| Peak Demand                                     |     |     | 4,223,136   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 4,223,136   | 5           |
| Base Energy                                     |     |     | 68,411,380  | (1,522,072)                           |   |                                 |                                     |                              |                                     |                               |   |                                 | (305,798)                                | 66,583,511  | 6           |
| Peak Energy                                     |     |     | 1,969,522   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 1,969,522   | 7           |
| <b>Total Excluding Purchased Power</b>          |     |     | 87,468,289  | (1,522,072)                           | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | (305,798)                                | 85,640,420  | 9           |
| <b>Purchased Power</b>                          |     |     | (2)         |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 10          |
| For Retail                                      |     |     |             |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 0           | 12          |
| Base Demand                                     |     |     | 4,205,867   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 4,205,867   | 14          |
| Peak Demand                                     |     |     | 0           |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 0           | 15          |
| Base Energy                                     |     |     | 49,100,531  |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 49,100,531  | 16          |
| Peak Energy                                     |     |     | 0           |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 0           | 17          |
| <b>Total for Retail</b>                         |     |     | 53,306,398  | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 53,306,398  | 19          |
| <b>Total Purchased Power</b>                    |     |     | 53,306,398  | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 53,306,398  | 21          |
| <b>Total Production Expenses</b>                |     |     | 140,774,687 | (1,522,072)                           | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | (305,798)                                | 138,946,818 | 23          |
| <b>Transmission Expenses</b>                    |     |     | (1)         |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 24          |
|   |     |     | 10,686,696  |                                       |   |                                 | 0                                   | 0                            |                                     |                               |   |                                 |  | 10,686,696  | 25          |
| <b>Distribution Expenses</b>                    |     |     |             |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 26          |
| Primary Demand                                  |     |     | 3,942,821   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 3,942,821   | 28          |
| Secondary Demand                                |     |     | 1,309,109   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 1,309,109   | 29          |
| Primary Customer                                |     |     | 2,724,250   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 2,724,250   | 30          |
| Secondary Customer                              |     |     | 2,478,838   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 2,478,838   | 31          |
| Street Lighting                                 |     |     | 1,530,711   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 1,530,711   | 32          |
| Area Lighting                                   |     |     | 39,915      |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 39,915      | 33          |
| Meters  |     |     | 2,308,374   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 2,308,374   | 34          |
| Load Management                                 |     |     | 0           |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 0           | 35          |
| <b>Total Distribution</b>                       |     |     | 14,334,019  | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 14,334,019  | 37          |
| <b>Customer Accounting Expenses</b>             |     |     |             |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 38          |
| Meter Reading                                   |     |     | 4,880,837   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 4,880,837   | 40          |
| Other   |     |     | 6,268,756   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 6,268,756   | 41          |
| <b>Total Customer Accounts</b>                  |     |     | 11,149,593  | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 11,149,593  | 43          |
| <b>Customer Serv &amp; Info Exp - (MN CIP)</b>  |     |     | 2,705,611   |                                       |   | 0                               |                                     |                              |                                     |                               |   |                                 |  | 2,705,611   | 45          |
| - ND  |     |     | 27,761      |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 27,761      | 46          |
| - SD  |     |     | 258,864     |                                       |   | (258,864)                       |                                     |                              |                                     |                               |   |                                 |  | 0           | 47          |
| - Other   |     |     | 2,206,578   |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 2,206,578   | 48          |
| <b>Total Customer Serv &amp; Infomation Exp</b> |     |     | 5,198,814   | 0                                     | 0                                       | (258,864)                       | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 4,939,950   | 50          |

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

(4) 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

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|          | (A) | (B) | (C)         | (D)                                | (E)                               | (F)                          | (G)                           | (H)                    | (I)                           | (J)                     | (K)                                 | (L)                       | (M)                                | (N)         |          |
|----------|-----|-----|-------------|------------------------------------|-----------------------------------|------------------------------|-------------------------------|------------------------|-------------------------------|-------------------------|-------------------------------------|---------------------------|------------------------------------|-------------|----------|
| Line No. |     |     | Amount      | AB Margins/<br>Emission Allowances | 25% Cap on Incentive Compensation | Advertising/<br>EEP Expenses | ND Wind ITC & ADIT Adjustment | Production Tax Credits | Unamortized Rate Case Expense | AFDC on Short Term CWIP | Unamortized Holding Company Expense | Def Tax on Big Stone Land | Remove MISO 16 & 17 Deferred Amort | Total       | Line No. |
| 1        |     |     | (1)         | (7)                                |                                   | (5)                          |                               |                        |                               |                         | (9)                                 |                           |                                    |             | 1        |
| 2        |     |     | 172,195     |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 172,195     | 2        |
| 3        |     |     | 330,235     |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 330,235     | 3        |
| 4        |     |     | 21,254      |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 21,254      | 4        |
| 5        |     |     | 401,355     |                                    |                                   | (46,811)                     |                               |                        |                               |                         |                                     |                           |                                    | 354,544     | 5        |
| 6        |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 6        |
| 7        |     |     | 925,038     | 0                                  | 0                                 | (46,811)                     | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 878,227     | 7        |
| 8        |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 8        |
| 9        |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 9        |
| 10       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 10       |
| 11       |     |     | 8,643,309   |                                    | (83,705)                          |                              |                               |                        |                               |                         |                                     |                           |                                    | 8,559,604   | 11       |
| 12       |     |     | 3,577,872   |                                    | (34,650)                          |                              |                               |                        |                               |                         |                                     |                           |                                    | 3,543,222   | 12       |
| 13       |     |     | 6,263,687   |                                    | (60,660)                          |                              |                               |                        |                               |                         |                                     |                           |                                    | 6,203,027   | 13       |
| 14       |     |     | 4,303,572   |                                    | (41,678)                          |                              |                               |                        |                               |                         |                                     |                           |                                    | 4,261,894   | 14       |
| 15       |     |     | 1,321,209   |                                    | (12,795)                          |                              |                               |                        |                               |                         |                                     |                           |                                    | 1,308,414   | 15       |
| 16       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 16       |
| 17       |     |     | 24,109,648  | 0                                  | (233,488)                         | 0                            | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 23,876,160  | 17       |
| 18       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 18       |
| 19       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 19       |
| 20       |     |     | 0           |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 0           | 20       |
| 21       |     |     | 1,350,187   |                                    |                                   |                              |                               |                        |                               |                         | 22,858                              |                           |                                    | 1,373,045   | 21       |
| 22       |     |     | 1,508,889   |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 1,508,889   | 22       |
| 23       |     |     | 1,416,527   |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 1,416,527   | 23       |
| 24       |     |     | (2)         |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 24       |
| 25       |     |     | 698,360     |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 698,360     | 25       |
| 26       |     |     | 332,033     |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 332,033     | 26       |
| 27       |     |     | 174,998     |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 174,998     | 27       |
| 28       |     |     | 744,453     |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 744,453     | 28       |
| 29       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 29       |
| 30       |     |     | 1,949,845   | 0                                  | 0                                 | 0                            | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 1,949,845   | 30       |
| 31       |     | (1) | 732,698     |                                    |                                   | (601,173)                    |                               |                        |                               |                         |                                     |                           |                                    | 131,525     | 31       |
| 32       |     | (1) | 2,212,622   |                                    |                                   | 117                          |                               |                        |                               |                         |                                     |                           |                                    | 2,212,739   | 32       |
| 33       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 33       |
| 34       |     |     | 33,280,416  | 0                                  | (233,488)                         | (601,056)                    | 0                             | 0                      | 0                             | 0                       | 22,858                              | 0                         | 0                                  | 32,468,730  | 34       |
| 35       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 35       |
| 36       |     |     | (3)         |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 36       |
| 37       |     |     | 93,665      |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 93,665      | 37       |
| 38       |     |     | 0           |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 0           | 38       |
| 39       |     |     | 0           |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    | 0           | 39       |
| 40       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 40       |
| 41       |     |     | 93,665      | 0                                  | 0                                 | 0                            | 0                             | 0                      | 0                             | 0                       | 0                                   | 0                         | 0                                  | 93,665      | 41       |
| 42       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 42       |
| 43       |     |     |             |                                    |                                   |                              |                               |                        |                               |                         |                                     |                           |                                    |             | 43       |
| 44       |     |     | 216,442,927 | (1,522,072)                        | (233,488)                         | (906,731)                    | 0                             | 0                      | 0                             | 0                       | 22,858                              | 0                         | (305,798)                          | 213,497,897 | 44       |

(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  
 Difference from line 44 above  
 (7) Not Used  
 (8) N/A

216,030,771  
 93,665  
 (59,703)  
 15,537  
 362,659  
 216,442,928  
 1

(9) SD-7, Page 1 of 1

0

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|                                       | (A)      | (B) | (C)        | (D)                                | (E)                               | (F)                          | (G)                           | (H)                    | (I)                           | (J)                         | (K)                                 | (L)                       | (M)                                | (N)        |          |
|---------------------------------------|----------|-----|------------|------------------------------------|-----------------------------------|------------------------------|-------------------------------|------------------------|-------------------------------|-----------------------------|-------------------------------------|---------------------------|------------------------------------|------------|----------|
|                                       | Line No. |     | Amount     | AB Margins/<br>Emission Allowances | 25% Cap on Incentive Compensation | Advertising/<br>EEP Expenses | ND Wind ITC & ADIT Adjustment | Production Tax Credits | Unamortized Rate Case Expense | AFDC on Short Term CWIP (4) | Unamortized Holding Company Expense | Def Tax on Big Stone Land | Remove MISO 16 & 17 Deferred Amort | Total      | Line No. |
| <b>Depreciation Expense</b>           | 1        |     | (1)        |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 1        |
| <b>Production Plant</b>               | 2        |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 2        |
| Base Demand - MN                      | 3        |     | 7,893,035  |                                    |                                   |                              |                               |                        |                               | 36,457                      |                                     |                           |                                    | 7,929,492  | 3        |
| - ND                                  | 4        |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 4        |
| - SD                                  | 5        |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 5        |
| - FERC                                | 6        |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 6        |
| Peak Demand - MN                      | 7        |     | 3,274,494  |                                    |                                   |                              |                               |                        |                               | 30,059                      |                                     |                           |                                    | 3,304,553  | 7        |
| - ND                                  | 8        |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 8        |
| - SD                                  | 9        |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 9        |
| - FERC                                | 10       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 10       |
| Base Energy - MN                      | 11       |     | 7,858,318  |                                    |                                   |                              |                               |                        |                               | (33)                        |                                     |                           |                                    | 7,858,285  | 11       |
| - ND                                  | 12       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 12       |
| - SD                                  | 13       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 13       |
| - FERC                                | 14       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 14       |
| <b>Total Production Plant</b>         | 15       |     | 19,025,847 | 0                                  | 0                                 | 0                            | 0                             | 0                      | 0                             | 66,483                      | 0                                   | 0                         | 0                                  | 19,092,330 | 15       |
| <b>Transmission Plant MN</b>          | 17       |     | (2)        |                                    |                                   |                              |                               |                        |                               | 88,105                      |                                     |                           |                                    | 4,303,879  | 17       |
| - ND                                  | 18       |     | 4,215,774  |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 18       |
| - SD                                  | 19       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 19       |
| - FERC                                | 20       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 20       |
| <b>Total Transmission Plant</b>       | 21       |     | 4,215,774  | 0                                  | 0                                 | 0                            | 0                             | 0                      | 0                             | 88,105                      | 0                                   | 0                         | 0                                  | 4,303,879  | 21       |
| <b>Distribution Plant MN</b>          | 23       |     | 9,436,705  |                                    |                                   |                              |                               |                        |                               | 179,216                     |                                     |                           |                                    | 9,615,921  | 23       |
| - ND                                  | 24       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 24       |
| - SD                                  | 25       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 25       |
| - FERC                                | 26       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 26       |
| <b>Total Distribution Plant</b>       | 27       |     | 9,436,705  | 0                                  | 0                                 | 0                            | 0                             | 0                      | 0                             | 179,216                     | 0                                   | 0                         | 0                                  | 9,615,921  | 27       |
| <b>General Plant MN</b>               | 29       |     | 2,409,155  |                                    |                                   |                              |                               |                        |                               | 117,828                     |                                     |                           |                                    | 2,526,983  | 29       |
| - ND                                  | 30       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 30       |
| - SD                                  | 31       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 31       |
| - FERC                                | 32       |     |            |                                    |                                   |                              |                               |                        |                               |                             |                                     |                           |                                    |            | 32       |
| <b>Total General Plant</b>            | 33       |     | 2,409,155  | 0                                  | 0                                 | 0                            | 0                             | 0                      | 0                             | 117,828                     | 0                                   | 0                         | 0                                  | 2,526,983  | 33       |
| <b>Intangible Plant</b>               | 34       |     | 506,831    |                                    |                                   |                              |                               |                        |                               | 112,501                     |                                     |                           |                                    | 619,332    | 34       |
| <b>Total Depreciation Expense (3)</b> | 35       |     | 35,594,312 | 0                                  | 0                                 | 0                            | 0                             | 0                      | 0                             | 564,133                     | 0                                   | 0                         | 0                                  | 36,158,445 | 35       |

(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 35,381,218  
 Difference from above (213,094)  
 (0)  
 (4) SD-3, Page 7 of 11

OTTER TAIL POWER COMPANY  
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South Dakota

|   | (A) | (B) | (C)          | (D)                                   | (E)                                     | (F)                             | (G)                                 | (H)                          | (I)                                 | (J)                           | (K)                                       | (L)                             | (M)                                      | (N)         |             |
|---|-----|-----|--------------|---------------------------------------|---|---------------------------------|-------------------------------------|------------------------------|-------------------------------------|-------------------------------|---|---------------------------------|--|-------------|-------------|
|   |     |     | Amount       | AB Margins/<br>Emission<br>Allowances | 25% Cap on<br>Incentive<br>Compensation | Advertising/<br>EEP<br>Expenses | ND Wind<br>ITC & ADIT<br>Adjustment | Production<br>Tax<br>Credits | Unamortized<br>Rate Case<br>Expense | AFDC on<br>Short Term<br>CWIP | Unamortized<br>Holding Company<br>Expense | Def Tax<br>on Big<br>Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total       | Line<br>No. |
| <b>Big Stone Expense Offsets</b>                    | 1   |     | (1)          |                                       |   |                                 |                                     | (10)                         |                                     |                               |   | (7)                             |  |             | 1           |
| Minnesota   | 2   |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 2           |
| North Dakota  | 3   |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 3           |
| South Dakota  | 4   |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 4           |
| FERC  | 5   |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 5           |
| <b>Total Big Stone Expense Offsets</b>              | 6   |     | 0            | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 0           | 6           |
| <b>Spiritwood Amortization</b>                      | 7   |     | (2)          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 7           |
| Minnesota   | 8   |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 8           |
| North Dakota  | 9   |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 9           |
| South Dakota  | 10  |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 10          |
| FERC  | 11  |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 11          |
|   | 12  |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 12          |
| <b>Total Spiritwood Amortization</b>                | 13  |     | 0            | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 0           | 13          |
| <b>General Taxes</b>                                | 14  |     | (3)          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 14          |
|   | 15  |     | 8,845,653    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 8,845,653   | 15          |
| <b>Total Operating Expense Before Tax</b>           | 16  |     | 44,439,965   | (1,522,072)                           | (233,488)                               | (906,731)                       | 0                                   | 0                            | 0                                   | 564,133                       | 22,858                                    | 0                               | (305,798)                                | 258,501,795 | 16          |
| <b>Net Operating Income Before Tax</b>              | 17  |     | (44,439,965) | (439,661)                             | 233,488                                 | 906,731                         | 0                                   | 0                            | 0                                   | (564,133)                     | (22,858)                                  | 0                               | 305,798                                  | 53,609,325  | 17          |
| <b>Investment Tax Credit</b>                        | 18  |     | (4)          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 18          |
| Amortization of Prior Year Credit                   | 19  |     | (991,819)    |                                       |   |                                 | (1,786,254)                         | (6,532,896)                  |                                     |                               |   |                                 |  | (9,310,969) | 19          |
| Debits Utilized                                     | 20  |     | 0            |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 0           | 20          |
| <b>Total Investment Tax Credit</b>                  | 21  |     | (991,819)    | 0                                     | 0                                       | 0                               | (1,786,254)                         | (6,532,896)                  | 0                                   | 0                             | 0   | 0                               | 0  | (9,310,969) | 21          |
| <b>Deferred Income Taxes</b>                        | 22  |     | (5)          |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 22          |
| Items SD Flows Through                              | 23  |     | 1,001,833    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 1,001,833   | 23          |
| Federal   | 24  |     | 146,049      |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 146,049     | 24          |
| Minnesota   | 25  |     | 88,623       |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 88,623      | 25          |
| North Dakota  | 26  |     |              |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 26          |
| Subtotal  | 27  |     | 1,236,505    | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | 0                               | 0  | 1,236,505   | 27          |
| A1 Other  | 28  |     | 40,318,219   |                                       |   |                                 |                                     |                              |                                     |                               |   | (5,403)                         |  | 40,318,217  | 28          |
| Federal   | 29  |     | 4,545,052    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 4,545,052   | 29          |
| Minnesota   | 30  |     | 3,101,640    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 3,101,640   | 30          |
| North Dakota  | 31  |     |              |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  |             | 31          |
| Subtotal  | 32  |     | 47,964,911   | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | (5,403)                         | 0  | 47,959,509  | 32          |
| <b>Total Deferred Income Taxes</b>                  | 33  |     | 49,201,416   | 0                                     | 0                                       | 0                               | 0                                   | 0                            | 0                                   | 0                             | 0   | (5,403)                         | 0  | 49,196,013  | 33          |
| <b>Allowance for Funds Used During Construction</b> | 34  | (6) | 4,216,005    |                                       |   |                                 |                                     |                              |                                     |                               |   |                                 |  | 4,216,005   | 34          |

(1) B-8, Page 1 of 2; Expense is included in Depreciation 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 a/c 432 (debt)

FERC 419.1 (equity)

1,036,181 (9)  
3,179,824 (9)  
0

(7) 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

OTTER TAIL POWER COMPANY  
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South Dakota

|   | (A)      | (B) | (C)         | (D)                                | (E)                                  | (F)                          | (G)                                 | (H)                       | (I)                                 | (J)                           | (K)                                       | (L)                             | (M)                                      | (N)         |          |
|---|----------|-----|-------------|------------------------------------|--------------------------------------|------------------------------|-------------------------------------|---------------------------|-------------------------------------|-------------------------------|---|---------------------------------|--|-------------|----------|
|   | Line No. |     | Amount      | AB Margins/<br>Emission Allowances | 25% Cap on<br>Incentive Compensation | Advertising/<br>EEP Expenses | ND Wind<br>ITC & ADIT<br>Adjustment | Production<br>Tax Credits | Unamortized<br>Rate Case<br>Expense | AFDC on<br>Short Term<br>CWIP | Unamortized<br>Holding Company<br>Expense | Def Tax<br>on Big<br>Stone Land | Remove<br>MISO 16 & 17<br>Deferred Amort | Total       | Line No. |
| Income Tax Calculation Items:                   | 1        |     |             |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  |             | 1        |
| Additional Tax Depreciation                     | 2        | (1) | 87,767,748  |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 87,767,748  | 2        |
| Cost of Removal                                 | 3        | (1) | 3,029,927   |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 3,029,927   | 3        |
| Directly Assigned Schedule M                    | 4        |     |             |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  |             | 4        |
| Minnesota                                       | 5        | (2) | (119,335)   |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (119,335)   | 5        |
| North Dakota                                    | 6        | (2) | (59,147)    |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (59,147)    | 6        |
| South Dakota                                    | 7        | (2) | (8,404)     |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (8,404)     | 7        |
| FERC  | 8        | (2) | (69)        |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (69)        | 8        |
| Accrued Vacation Pay                            | 9        | (1) | 73,953      |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 73,953      | 9        |
| Charges - Operating Reserves                    | 10       | (7) | 4,161,474   |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 4,161,474   | 10       |
| Provisions - Operating Reserves                 | 11       | (7) | (7,629,629) |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (7,629,629) | 11       |
|   | 12       |     |             |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 0           | 12       |
| Preferred Dividends Paid Credit                 | 13       | (6) | 0           |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 0           | 13       |
| Other Major Schedule M Items                    | 14       | (3) | 42,610,619  |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 42,610,619  | 14       |
|   | 15       |     |             |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 0           | 15       |
| Change in Excess Tax Depreciation - MN          | 16       | (4) | 28,241,653  |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 28,241,653  | 16       |
| Miscellaneous Adjustments to Federal AOIBT - MN | 17       |     |             |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 0           | 17       |
| Change in Excess Tax Depreciation - ND          | 18       | (3) | (164,229)   |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (164,229)   | 18       |
|   | 19       | (4) | (17,622)    |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (17,622)    | 19       |
|   | 20       |     |             |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 0           | 20       |
| Miscellaneous Adjustments to Federal AOIBT - ND | 21       | (3) | (9,000)     |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | (9,000)     | 21       |
| Federal Tax Rate                                | 22       | (5) | 35.00%      |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 35.00%      | 22       |
| Minnesota Tax Rate                              | 23       | (5) | 9.8%        |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 9.80%       | 23       |
| North Dakota Tax Rate                           | 24       | (5) | 6.4%        |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 6.40%       | 24       |
| Minnesota Conversion Factor                     | 25       | (5) | 1.705611    |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 1.705611    | 25       |
| North Dakota Conversion Factor                  | 26       | (5) | 1.643655    |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 1.643655    | 26       |
| South Dakota Conversion Factor                  | 27       | (5) | 1.540773    |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 1.540773    | 27       |
| FERC Conversion Factor                          | 28       | (5) | 1.650165    |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  | 1.650165    | 28       |
|   | 29       |     |             |                                    |                                      |                              |                                     |                           |                                     |                               |   |                                 |  |             | 29       |

- (1) 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
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South Dakota

|   | (A)      | (B)               | (C)                 | (D)               | (E)                     | (F)                       | (G)                             | (H)                                 | (I)                                | (J)                | (K)          | (L)                    | (M)                          | (N) |
|---|----------|-------------------|---------------------|-------------------|-------------------------|---------------------------|---------------------------------|-------------------------------------|------------------------------------|--------------------|--------------|------------------------|------------------------------|-----|
| Sales of Electricity  | By Class | W/O Unbilled      | Unbilled % of Total | Unbilled          | FCA Revenue             | AB Margins Undercollected | Rate Case Revenue               | MN CIP/SD EEP                       |                                    |                    |              |                        |                              |     |
| Residential   | (5)      | 8,455,273         | 8,491,629           | 30.555%           | \$28,589                | 0                         | 0                               | (64,945)                            |                                    |                    |              |                        |                              |     |
| Farms   | (5)      | 619,012           | 627,107             | 2.257%            | (\$3,173)               | 0                         | 0                               | (4,922)                             |                                    |                    |              |                        |                              |     |
| General Service   | (5)      | 6,514,295         | 6,618,453           | 23.815%           | (\$53,142)              | 0                         | 0                               | (51,017)                            |                                    |                    |              |                        |                              |     |
| Large General Service   | (5)      | 9,518,393         | 9,514,391           | 34.236%           | \$113,851               | 0                         | 0                               | (109,850)                           |                                    |                    |              |                        |                              |     |
| Irrigation  | (5)      | 17,861            | 18,014              | 0.065%            | \$0                     | 0                         | 0                               | (153)                               |                                    |                    |              |                        |                              |     |
| Outdoor Lighting  | (5)      | 577,029           | 579,266             | 2.084%            | \$600                   | 0                         | 0                               | (2,837)                             |                                    |                    |              |                        |                              |     |
| OPA   | (5)      | 236,532           | 238,418             | 0.898%            | \$651                   | 0                         | 0                               | (2,536)                             |                                    |                    |              |                        |                              |     |
| Controlled Water Heating  | (5)      | 394,872           | 394,202             | 1.419%            | \$4,555                 | 0                         | 0                               | (4,064)                             |                                    |                    |              |                        |                              |     |
| Controlled Service Interrupt                                    | (5)      | 990,366           | 996,828             | 3.587%            | \$7,446                 | 0                         | 0                               | (13,908)                            |                                    |                    |              |                        |                              |     |
| Controlled Service Deferred                                     | (5)      | 311,374           | 312,568             | 1.125%            | \$3,454                 | 0                         | 0                               | (4,648)                             |                                    |                    |              |                        |                              |     |
| <b>Total</b>  |          | <b>27,634,807</b> | <b>27,790,876</b>   | <b>100.000%</b>   | <b>102,831</b>          | <b>0</b>                  | <b>0</b>                        | <b>(258,900)</b>                    |                                    |                    |              |                        |                              |     |
| * Amounts are customer classes; Stat Book uses revenue classes. |          |                   |                     |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |
| Factors   |          |                   |                     | <b>Total</b>      | <b>MN</b>               | <b>ND</b>                 | <b>SD</b>                       | <b>FERC</b>                         | <b>Class Total</b>                 | <b>Residential</b> | <b>Farms</b> | <b>General Service</b> | <b>Large General Service</b> |     |
| (1) OK  | D1       | 635,315           | 306,863             | 264,661           | 62,897                  | 894                       | 62,897                          | 21,118                              | 2,046                              | 16,207             | 21,358       |                        |                              |     |
| (1) OK  | D2       | 640,778           | 306,863             | 264,661           | 62,897                  | 6,357                     | 62,897                          | 21,118                              | 2,046                              | 16,207             | 21,358       |                        |                              |     |
| (1) OK  | D3       | 835,022           | 355,303             | 383,423           | 90,294                  | 6,002                     | 90,294                          | 19,639                              | 2,757                              | 20,612             | 25,752       |                        |                              |     |
| (1) OK  | D4       | 1,086,585         | 452,082             | 512,408           | 122,095                 | 0                         | 122,095                         | 31,783                              | 4,763                              | 27,581             | 25,034       |                        |                              |     |
| (1) OK  | E1       | 3,951,358         | 2,059,560           | 1,534,358         | 398,040                 | 0                         | 398,040                         | 105,092                             | 9,575                              | 88,562             | 179,146      |                        |                              |     |
| (1) OK  | E2       | 4,594,063         | 2,298,231           | 1,852,713         | 443,119                 | 0                         | 443,119                         | 112,170                             | 9,701                              | 88,966             | 179,146      |                        |                              |     |
| (1) OK  | C1       | 100,656           | 47,834              | 44,312            | 8,510                   | 0                         | 8,510                           | 7,400                               | 333                                | 519                | 43           |                        |                              |     |
| (1) OK  | C2       | 105,141           | 49,873              | 46,304            | 8,960                   | 4                         | 8,960                           | 7,740                               | 385                                | 578                | 56           |                        |                              |     |
| (1) OK  | C3       | 105,094           | 49,844              | 46,295            | 8,955                   | 0                         | 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  | C6       | 30,573,543        | 14,424,766          | 13,318,361        | 2,830,416               | 0                         | 2,830,416                       | 823,678                             | 123,342                            | 772,701            | 86,609       |                        |                              |     |
| (1) OK  | C7       | 127,859           | 61,084              | 55,357            | 11,418                  | 0                         | 11,418                          | 7,731                               | 341                                | 1,160              | 158          |                        |                              |     |
| (1) OK  | C8       | 105,170           | 49,902              | 46,304            | 8,960                   | 4                         | 8,960                           | 7,740                               | 385                                | 578                | 56           |                        |                              |     |
| (1) OK  | C9       | 41,175            | 19,073              | 18,034            | 4,068                   | 0                         | 4,068                           | 551                                 | 2                                  | 5                  | 2            |                        |                              |     |
|   |          |                   |                     |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |
|   |          |                   |                     | <b>Irrigation</b> | <b>Outdoor Lighting</b> | <b>OPA</b>                | <b>Controlled Water Heating</b> | <b>Controlled Service Interrupt</b> | <b>Controlled Service Deferred</b> | <b>Enbridge</b>    |              |                        |                              |     |
| (1)   | D1       | 0                 | 538                 | 638               | 92                      | 720                       | 180                             | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | D2       | 0                 | 538                 | 638               | 92                      | 720                       | 180                             | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | D3       | 258               | 1,189               | 673               | 3,232                   | 13,812                    | 2,370                           | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | D4       | 353               | 1,153               | 845               | 8,922                   | 18,395                    | 3,266                           | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | E1       | 0                 | 4,975               | 4,391             | 2,945                   | 0                         | 3,354                           | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | E2       | 265               | 4,975               | 4,391             | 7,069                   | 28,368                    | 8,048                           | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C1       | 10                | 36                  | 112               | 15                      | 33                        | 9                               | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C2       | 16                | 45                  | 115               | 5                       | 10                        | 10                              | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C3       | 16                | 43                  | 115               | 5                       | 10                        | 10                              | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C4       | 0                 | 466,752             | 0                 | 0                       | 0                         | 0                               | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C5       | 0                 | 360,689             | 0                 | 0                       | 0                         | 0                               | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C6       | 11,040            | 14,706              | 33,448            | 619,264                 | 282,084                   | 63,544                          | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C7       | 12                | 49                  | 166               | 1,241                   | 461                       | 99                              | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C8       | 16                | 45                  | 115               | 5                       | 10                        | 10                              | 0                                   |                                    |                    |              |                        |                              |     |
| (1)   | C9       | 3                 | 0                   | 0                 | 2,458                   | 907                       | 142                             | 0                                   |                                    |                    |              |                        |                              |     |
| Long Term Debt - Amount (Excluding S-T)                         | (2)      |                   | 311,967,473         |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |
| Preferred Stock - Amount  | (3)      |                   | 8,346,154           |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |
| Common Equity - Amount  | (4)      |                   | 323,534,543         |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |
| Long Term Debt - Rate   | (2)      |                   | 0.0638              |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |
| Preferred Stock - Rate  | (3)      |                   | 0.0475              |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |
| Common Equity - Rate  | (6)      |                   | 0.1000              |                   |                         |                           |                                 |                                     |                                    |                    |              |                        |                              |     |

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(3) D-2, Page 1 of 1

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