

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Retail Revenue
 Actual Year 2009**

(A)	(B)
Line No.	Includes Renewable Rider
1	Minnesota 137,619,203 (1)
2	
3	North Dakota 123,133,470 (2)
4	
5	South Dakota 27,634,807 (3)
6	
7	Total Retail Revenue <u>288,387,480</u>
8	
9	
10	
11	
12	
13	
14	(1) 2009 Base revenue 138,545,415 (6)
15	Less renewable resource rider revenue (include for 2009 MJR with rider rev req) 0
16	Plus: Unbilled Revenue, incremental change, Stat Report, Page 5 (697,467)
17	Less: amount of interim rates refunded (228,745) (4)
18	MINNESOTA REVENUE FOR COSS <u>137,619,203</u>
19	
20	(2) 2009 Regulatory Services Statistical Report, Page 5 123,662,356
21	Less renewable resource rider revenue (include in 2009 ND rpt with rider rev req) 0
22	Less: amount of interim rates refunded (836,971) (4)
23	Plus: Unbilled Revenue, incremental change, Stat Report, Page 5 308,086
24	NORTH DAKOTA REVENUE FOR COSS <u>123,133,470</u>
25	
26	(3) 2009 Regulatory Services Statistical Report, Page 5 27,790,876
27	Less: SD EEP Revenue (258,900)
28	Plus: Unbilled Revenue, incremental change, Stat Report, Page 5 102,831
29	SOUTH DAKOTA REVENUE FOR COSS <u>27,634,807</u>
30	Reconciliation with F/S
31	Total retail revenue for regulatory reporting (from above) 288,387,480
32	Incremental unbilled fuel clause adjustment receivable less MN true-up (7,491,320) (4)
33	Provision for customer refunds (1,318,497) (4)
34	Renewable Resource Rider Revenue not yet billed 836,246 (4)
35	Transmission Rider Revenue not yet billed 420,129 (4)
36	CIS Billing Adjustment (42,366)
37	ND interim rate refund 836,971
38	SD EEP Revenue not used in base COSS 258,900
39	MN interim rate refund not used in base COSS <u>228,745</u>
40	Retail revenue from financial statement 282,116,289
41	Rider Revenue and MN interim rate refund (5)
42	Difference 4

(4) See footnotes on Page 5 of 2009 Stat Report
 (5) 12/09 F/S Page 10(a).

Otter Tail Power Company
Billed Retail Sales and Revenue including Renewable Riders
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Group	Load Research Groups	1997 Rate Groups	Sales MN	Revenue MN	Sales ND	Revenue ND	Sales SD	Revenue SD
1	Residential	RES	11	413,979,366	34,938,855	382,312,339	34,187,567	91,726,288	7,216,925
2	Residential EH RDC	RDC	12	58,674,681	3,636,499	94,819,597	5,766,576	11,124,937	633,916
3	Total Retail - Residential			472,654,047	38,575,354	477,131,936	39,954,143	102,851,225	7,850,841
4	FCA Revenue				(682,472)		(1,719,330)		575,992
5	CIP Revenue				273,482				64,945
6	RRA Revenue				1,291,288		2,165,135		
7	TOTAL RESIDENTIAL				39,457,652		40,399,948		8,491,778
8	Total Retail - Farm	FAR	21,22,23	36,742,282	2,634,999	28,526,123	2,038,743	8,021,471	570,093
9	FCA Revenue				(63,415)		(94,090)		51,407
10	CIP Revenue				20,500				4,922
11	RRA Revenue				105,326		127,877		
12	TOTAL FARM				2,697,410		2,072,530		626,423
13	Total Retail - General Service	LGS & SGS CDC & CTU	31,41 36,48	308,130,819 20,430,263	25,773,962 916,608	428,024,673 3,883,096	36,789,388 261,080	80,939,087 635,627	6,133,944 28,566
14	Gen. Serv.				328,561,082	431,907,769	37,050,468	81,574,714	6,162,509
15	Gen. Serv. (CEC)				(603,362)		(1,476,331)		404,552
16	FCA Revenue				190,989				51,017
17	CIP Revenue				927,963		1,985,856		
18	RRA Revenue								
19	TOTAL GENERAL SERVICE				27,206,161		37,559,993		6,618,078
20	Total Retail - LGS	GSS GSP GST GSP	43 42 62 63	413,128,286 121,184,645 530,288,147 0	23,988,107 6,563,999 25,526,208 0	262,265,380 139,425,491 574,800 69,406,768	17,556,017 7,868,483 84,604 4,158,495	164,263,904 4,641,247 0 0	8,460,712 204,771 0 0
21	Lg. Gen. Ser. Sec.				1,064,601,078	471,672,439	29,667,599	168,905,151	8,665,482
22	Lg. Gen. Ser. Pri.				(2,137,625)		(1,394,288)		742,499
23	Pipelines				396,097				109,850
24	Ladish				3,031,837		2,222,964		
25	TOTAL LG. GEN. SER.				57,368,623		30,496,275		9,517,831
26	Total Retail - Irrigation	IRR	29,37	4,137,476	224,658	635,677	43,973	243,294	18,148
27	FCA Revenue				(17,629)		(1,955)		(287)
28	CIP Revenue				1,131				153
29	RRA Revenue				13,143		3,250		
30	TOTAL IRRIGATION				221,303		45,268		18,014
31	Total Retail - St. & Area Ltg	SLT & ALT	17,28,38,49,61	19,799,190	2,428,270	22,835,350	2,217,687	4,561,416	578,522
32	FCA Revenue				(35,088)		(4,130)		(2,093)
33	CIP Revenue				17,256				2,837
34	RRA Revenue				55,700		107,761		
35	TOTAL ST. & AREA LTG				2,466,138		2,321,318		579,266
36	Total Retail - OPA	OPA	51,52	19,747,999	1,177,771	17,941,054	1,086,655	4,025,863	214,759
37	FCA Revenue				(38,877)		(54,017)		21,123
38	CIP Revenue				8,230				2,536
39	RRA Revenue				55,142		84,241		
40	TOTAL OPA				1,202,266		1,116,879		238,418
41	Total Retail - Contr. Water Htg	WHR	13,24,34,46	23,704,401	1,361,631	18,463,295	1,170,908	6,482,130	356,055
42	FCA Revenue				(46,400)		(57,876)		34,064
43	CIP Revenue				9,541				4,084
44	RRA Revenue				65,133		86,325		
45	TOTAL CONTR. WATER HTG				1,389,905		1,199,357		394,203
46	Total Retail - Ctr. Ser. (Int.)	SDF, LDF	14,15,25,26,32,33,44,45	138,721,010	4,933,840	207,089,264	6,393,172	26,903,675	980,581
47	FCA Revenue				(13,705)		(49,958)		(153)
48	CIP Revenue				37,566				13,908
49	RRA Revenue				343,594		902,063		
50	TOTAL CTR. SER. (INT.)				5,301,295		7,245,277		994,336
51	Total Retail - Contr. Ser. (Def.)	HST	16,27,35,47	26,526,119	1,115,940	25,717,098	1,175,579	7,379,090	270,961
52	FCA Revenue				2,522		(79,324)		36,958
53	CIP Revenue				8,611				4,648
54	RRA Revenue				65,223		109,257		
55	TOTAL CONTR. SER. (DEF.)				1,192,296		1,205,512		312,566
56	Total			2,135,194,684	138,503,048	1,701,920,005	123,662,356	410,948,029	27,790,913

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FOR INTERNAL USE ONLY

OTTER TAIL POWER COMPANY
 RETAIL CUSTOMERS, KWH & ELECTRIC REVENUE
 2009

	(A)	(B)	(C)	(D)	(E)
Line No.		MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	TOTAL
	RETAIL CUSTOMERS				
1	Residential - Urban	42,026	43,751	8,348	94,125
2	Residential - Rural	4,375	589	379	5,343
3	Cottages	2,115	0	223	2,338
4	Farms	1,437	944	359	2,740
5	Commercial - Urban	8,789	9,999	2,039	20,827
6	Commercial - Rural	728	251	97	1,076
7	Large Commercial - Ladish & Pipelines	11	2	0	13
8	Large Commercial - All Other	771	876	179	1,826
9	Streetlighting	140	213	45	398
10	Other Sales to Public Authorities	206	319	73	598
11	TOTAL RETAIL CUSTOMERS	60,598	56,944	11,742	129,284
12					
13					
14	KWH SALES				
15	Residential - Urban	492,302,326	588,173,830	115,062,594	1,195,538,750
16	Residential - Rural	70,270,256	12,374,764	5,822,198	88,467,218
17	Cottages	14,370,568	5,560	998,026	15,374,154
18	Farms	45,605,573	37,875,283	10,070,017	93,550,873
19	Commercial - Urban	256,841,375	271,445,639	47,842,407	576,129,421
20	Commercial - Rural	18,480,891	8,917,875	2,608,743	30,007,509
21	Large Commercial - Ladish & Pipelines	530,288,147	69,981,568	0	600,269,715
22	Large Commercial - All Other	676,537,773	681,593,035	221,812,489	1,579,943,297
23	Streetlighting	10,749,776	13,611,397	2,705,692	27,066,865
24	Other Sales to Public Authorities	19,747,999	17,941,054	4,025,863	41,714,916
25	TOTAL BILLED RETAIL KWH	2,135,194,684	1,701,920,005	410,948,029	4,248,062,718
26					
27	REVENUE				

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Sales For Resale
 Actual Year 2009**

	(A)	(B)	(C)	(D)
Line No.	Total Sales For Resale:	Detail	Totals	Input Summary Line
1	Minnesota	(1) 194,707		398
2	South Dakota	(1) 35,029		399
3	North Dakota	(1) 0		
4	Asset based Wholesale Sales	(2) 12,349,225		406
5	Total Sales For Resale		12,578,961	

- (1) Statistical Report, Page 265, Wholesale MN & SD city totals; Also, combined amount ties to December Financial Statements Page 10 "Wholesale Revenue."
- (2) Wholesale Electric Operating Revenues Page 5 Financial Statements less the MN, ND and SD sales for resale.

**Otter Tail Power Company
Other Electric Revenues
Actual Year 2009**

	(A)	(B)	(C)
Line No.			
	Late Charges (450)		
1	MN	276,331	(1)
2	ND	189,713	(1)
3	SD	91,254	(1)
4	Total Late Charges		557,298 (2)
5	Connection Fees (452.1)		
6	MN	192,389	(1)
7	ND	82,632	(1)
8	SD	30,119	(1)
9	Total Connection Fees		305,140 (2)
10	Rent From Electric Property	638,477	(3)
11	Rent From Electric Property - Hoot Lake	1,550	(3)
12	Rent From Electric Property - Big Stone	6,583	(3)
13	Rent From Electric Property - Coyote	15,017	(3)
14	Total Rent		661,627 (2)
15	Other Misc. Electric Revenue		3,337,478 (2)(8)
16	Integrated Transmission Deficiency Payments (456.3)		3,747,651 (2)
17	Wheeling (456.5)		
18	MN	211,140	(1)
19	ND	212,363	(1)
20	SD	9,402	(1)
21	Total Wheeling (all FERC)		432,905 (2)
22	MISO Tariff Revenue	2,204,000	(2)
23	MAPP Transmission service charge (456.4)	62,959	(2)
24	Load Control & Dispatch (456.6)	1,740,440	(2)
25	Total Load Control & Dispatch, MISO & MAPP		4,007,399
26	Miscellaneous Services (452.0)		32,304 (2)
27	Sub-Total Other Electric Revenues		13,081,803 (6)
28	Interest income from loan pools & economic development		
29	MN	20,703	(4)
30	ND	3,139	(4)
31	SD	768	(4)
32	Total interest income		24,609
33	Gain on sale of emission allowances (a/c 411.8)		15,537 (7);(9)
34	Total Other Electric Revenues		13,121,949

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

(2) 12/09 Monthly Financial Statement, page 11.

(3) B-3, page 4 of 6

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

(5) N/A

(6) Reconciliation with FERC Financial Statement:

	13,081,803
FERC financial statement	13,081,801
Difference	2

Difference is caused by timing between Jill's reports and when account ing closes books for the month

(7) FERC Trial Balance or Database

(8) See B-3, Page 6 of 6 for detailed breakdown of Other Miscellaneous Electric Revenue.

(9) The adjustment for emission allowances in the JCOSS should only be made to revenue. This amount is a reconciling item at the bottom of the Total O & M page for the Input Summary meaning the FERC Trial balance does not lower the expense for a revenue credit. Making this adjustment in the Input to expense would then have the impact of doubling the adjustment. Since neither the expense or the revenue includes the gain for emission allowances the only adjustment needed is to increase the revenue.

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Other Electric Revenue - Breakdown by States (From Bill Report J.E.)
 Year to Date 2009**

New Acct. No. 100.070.0000.

Line No.	(A)	(B)	(C)	(D)	(E)
Line No.	Wheeling	Minnesota	North Dakota	South Dakota	Total
1	Fergus Falls Customer Service Ctr	\$0.00			
2	Devils Lake Customer Service Ctr		\$41,935.15		
3	Wahpeton Customer Service Ctr		\$91,664.37		
4	Langdon Customer Service Ctr		\$24,483.36		
5	Rugby Customer Service Ctr		\$11,029.69		
6	Crookston Division	\$50,273.97			
7	Milbank Division			\$9,402.34	
8	Western Area Power Administration		\$873.36		
9	Minnkota Power Co-Op	\$163,092.43	\$43,093.39		
10	Minnkota Power Adjustments	(\$2,120.41)	(\$716.64)		
11	Total Acct 456.1 (4110.4561.)	\$211,140.42	\$212,362.68	\$9,402.34	\$432,905.44
12					
13					
14					
15	Central Power Electric Co-Op		\$691,772.30		
16	East River Electric Co-Op	\$145,210.83		\$44,213.75	
17	East River Electric Co-Op (Blair Trans. Cr. & L. Prest. Cr.)			(\$70,699.80)	
18					
19	Total Account 454 (4110.4563.)	\$145,210.83	\$691,772.30	(\$26,486.05)	\$810,497.08
20					
21	Forfeited Discounts 450 (4110.4500)	\$276,330.93	\$189,712.85	\$91,254.26	\$557,298.04
22					
23	Load Control Dispatch 456.6 (4110.4560)	\$1,740,440.26			\$1,740,440.26
24					
25	Connection Fees 451.1 (4110.4521)	\$192,389.24	\$82,631.62	\$30,118.93	\$305,139.79
26	Journal Entry Adjustment	\$0.00			\$0.00
27	Rent Account 454 (4110.4540)	\$93,610.91	\$89,511.97	\$46,915.95	\$230,038.83
28	Joint Use (4110.4540)	\$320,489.63			\$320,489.63
29					\$0.00
30					
31	Big Stone Fuel Handling Fac. 454.2			\$108,098.88	\$108,098.88
32	101 0 & 1011.4110.4540				
33	Coyote Rents 454.3 (1030.4110.4540)		\$3,000.00		\$3,000.00
34					
35	Other Electric Revenues 456.2 (4110.4560)				\$8,622,161.36
36	Activity 0150 456.4 910 (4110.4560)				(\$5,284,685.33)
37	Rubber Goods Testing 456.4 (4110.4520)				\$0.00
38	Rubber Goods Sold 456.4 (4110.4560)				\$0.00
39	Rdc Leases/Mtce. Agreements 451.5 (4110.4520)				\$32,304.47
40	MISC. Service Revenue (4110.4520)				\$0.00
41	MISO Tariff Revenue				\$2,203,999.78
42	Trans Deficiency Payment (4110.4563)				\$2,937,153.85
43	MAPP Trans. Revenue (4110.4564)				\$62,959.22
44	Other Electric Revenue State Allocation	\$3,858,252.01	\$3,858,252.01	\$857,389.33	
45	Total Other Electric Revenues	\$6,837,864.23	\$5,127,243.43	\$1,116,693.64	\$13,081,801.30
46					
47		\$6,837,864.23	\$5,127,243.43	\$1,116,693.64	\$13,081,801.30
48					
49				\$91,254.26	\$557,298.04
50				\$30,118.93	\$337,444.26
51				\$128,528.78	\$1,472,124.42
52				\$866,791.67	\$10,714,934.58
53				\$1,011,832.91	\$13,081,801.30

Page 2 , Other Electric Revenue - Breakdown by States
 (From Billing Report JE Prepared by Regulatory Transaction Specialist)
 V:\Regulatory_Services\REPORTS\Jills Monthly\Other Electric Revenue 2009

Note: Jill's 2009 Other Revenue Report was higher than what Accounting reported by \$105.57. The reason for the difference was due to an adjustment that Accounting was not able to make until January 2010 after books had been closed for 2009. For purposes of completing the JCROSS we will tie to what the monthly Financials use. See the jurisdictional amounts in the formulas of line 11.

Prepared by: arh
Reviewed by: kas

**Schedule of Interest Earned on Loan Pools and Economic Development Investments
Actual Year 2009**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
419.62-INTEREST Revenues														
Line No.	State	January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Acct 1560 (Old124): Loan Pool Interest													
2	Minnesota	1,728.20	522.48	678.62	1,330.71	694.98	1,142.96	1,213.10	1,021.00	839.59	1,245.07	487.96	495.75	11,400.42
3	North Dakota	493.35	265.81	223.99	497.99	88.00	147.35	483.74	97.97	218.87	440.97	95.69	85.08	3,138.81
4	South Dakota	57.59	0.00	48.66	55.30	32.19	48.18	44.75	47.16	42.36	123.75	27.97	239.59	767.50
5	Total	2,279.14	788.29	951.27	1,884.00	815.17	1,338.49	1,741.59	1,166.13	1,100.82	1,809.79	611.62	820.42	15,306.73
6														15,307
7	419.6-Interest Revenues, Fed. & St. Exempt													
8		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
9	FF College HSG & REDEV Loan - Series A	511.23	505.50	451.11	493.19	471.87	0.00	0.00	0.00	1,762.11	610.35	475.78	454.66	5,735.80
10	FF College HSG & REDEV Loan - Series B	303.89	302.16	300.42	298.67	296.91	0.00	0.00	0.00	681.81	681.81	407.28	293.89	3,566.84
11	Income Tax Refrund Interest - ND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Total	815.12	807.66	751.53	791.86	768.78	0.00	0.00	0.00	2,443.92	1,292.16	883.06	748.55	9,302.64
13														
14	Total Interest Earned 419.2 & 419.6													Total to B-3 p. 1 of 4
15	Minnesota	2,543.32	1,330.14	1,430.15	2,122.57	1,463.76	1,142.96	1,213.10	1,021.00	3,283.51	2,537.23	1,371.02	1,244.30	20,703.06
16	North Dakota	493.35	265.81	223.99	497.99	88.00	147.35	483.74	97.97	218.87	440.97	95.69	85.08	3,138.81
17	South Dakota	57.59	0.00	48.66	55.30	32.19	48.18	44.75	47.16	42.36	123.75	27.97	239.59	767.50
18	Total	3,094.26	1,595.95	1,702.80	2,675.86	1,583.95	1,338.49	1,741.59	1,166.13	3,544.74	3,101.95	1,494.68	1,568.97	24,609.37
														Minnesota
														North Dakota
														South Dakota
														Total

(1) Information from File: "Other Income Detail - Acct 4320".xls supplied by General Accounting.

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

Rent from Electric Property - 2009

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

(1)

Line No.	CO	BU	CC	Acct	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance
1	100	010	0000	4110	4540	0000	000000	40000	45400	(\$46)
2	100	010	1020	4110	4540	0000	000000	40000	45400	(1,550)
3	100	010	1100	4110	4540	0000	000000	40000	45400	(12,214)
4	100	010	1190	4110	4540	0000	000000	40000	45400	5,631
5	100	010	1200	4110	4540	0000	000000	40000	45400	(9,495)
6	100	010	1200	4110	4540	0000	101200	40000	45400	(33,411)
7	100	010	1290	4110	4540	0000	000000	40000	45400	27,889
8	100	020	0000	4110	4540	0000	000000	40000	45400	(111,099)
9	100	030	0000	4110	4540	0000	000000	40000	45400	(27,510)
10	100	030	0010	4110	4540	0000	000000	40000	45400	(2,400)
11	100	030	0020	4110	4540	0000	000000	40000	45400	(9,395)
12	100	030	0060	4110	4540	0000	000000	40000	45400	(4,808)
13	100	030	0080	4110	4540	0000	100080	40000	45400	(24)
14	100	030	0080	4110	4540	0000	100531	40000	45400	(22,500)
15	100	030	0140	4110	4540	0000	000000	40000	45400	(122)
16	100	030	0340	4110	4540	0000	000000	40000	45400	(130,355)
17	100	030	0870	4110	4540	0000	000000	40000	45400	(330,218)
18										
19										
20										
21										
22										
23						Total				(\$661,627)
24										
25	Rent From Electric Property					(\$638,477)	CC	CC		
26							>=0	<=870		
27										
28	Rent From Electric Property					0.00	CC			
29							1,440			
30										
31	Total Other Rent					(638,477.10)				
32										
33	Rent From Electric Property - Hootlake					(1,550.00)	CC			
34							1,020			
35										
36										
37	Rent From Electric Property - Big Stone					(6,583.35)	CC	CC		
38							>=1100	<=1190		
39										
40										
41	Rent From Electric Property - Coyote					(15,016.89)	CC	CC		
42							>=1200	<=1290		
43										
44	Total					(\$661,627)				

Source: FERC Database

(1) B-3, Page 5 of 6

Displaying Actual Balances for Period Dec-08
Account: 4110
Sub Account: 4540

Prepared by: arh
Reviewed by: kas

	(A)	(B)	(C)	(D)
Line No.	Code Combination	Account Description	Current Month	YTD Amount
1	100.010.0000.4110.4540.0000.000000.4540	.Other Electric Revenue.Rent From Elect Property..Rent from electric property	-	(45.60)
2	100.010.1020.4110.4540.0000.000000.4540	Hoot Lake Plant.Other Electric Revenue.Rent From Elect Property..Rent from electric property	-	(1,550.00)
3	100.010.1100.4110.4540.0000.000000.4540	BSP-Administrative.Other Electric Revenue.Rent From Elect Property..Rent from electric property	(7,882.00)	(12,214.00)
4	100.010.1190.4110.4540.0000.000000.4540	BSP-Partners Share.O her Electric Revenue.Rent From Elect Property..Rent from electric property	3,633.60	5,630.65
5	100.010.1200.4110.4540.0000.000000.4540	Coyote-Administrative.Other Electric Revenue.Rent From Elect Property..Rent from electric property	-	(9,494.78)
6	100.010.1200.4110.4540.0000.101200.4540	Coyote-Administrative.Other Electric Revenue.Rent From Elect Property..Rent from electric property	(19,093.29)	(33,410.62)
7	100.010.1290.4110.4540.0000.000000.4540	Coyote-Par ners Share.Other Electric Revenue.Rent From Elect Property..Rent from electric property	12,410.64	27,888.51
8	100.020.0000.4110.4540.0000.000000.4540	.Other Electric Revenue.Rent From Elect Property..Rent from electric property	(9,258.24)	(111,098.88)
9	100.030.0000.4110.4540.0000.000000.4540	.Other Electric Revenue.Rent From Elect Property..Rent from electric property	(2,290.03)	(27,510.36)
10	100.030.0010.4110.4540.0000.000000.4540	Fergus Falls Customer Service Center.Other Electric Revenue.Rent From Elect Property..Rent from elec	-	(2,400.00)
11	100.030.0020.4110.4540.0000.000000.4540	Devils Lake Customer Service Center.Other Electric Revenue.Rent From Elect Property..Rent from elect	(782.88)	(9,394.56)
12	100.030.0060.4110.4540.0000.000000.4540	Wahpeton Customer Service Center.Other Electric Revenue.Rent From Elect Property..Rent from electric	(400.68)	(4,808.16)
13	100.030.0080.4110.4540.0000.100080.4540	Rugby Customer Service Center.Other Electric Revenue.Rent From Elect Property..Rent from electric pr	-	(24.00)
14	100.030.0080.4110.4540.0000.100531.4540	Rugby Customer Service Center.Other Electric Revenue.Rent From Elect Property..Rent from electric pr	(1,875.00)	(22,500.00)
15	100.030.0140.4110.4540.0000.000000.4540	Milbank Customer Service Center.Other Electric Revenue.Rent From Elect Property..Rent from electric	(10.20)	(122.40)
16	100.030.0340.4110.4540.0000.000000.4540	Telecommunica tions Services.Other Electric Revenue.Rent From Elect Property..Rent from electric prop	(17,466.29)	(130,355.23)
17	100.030.0870.4110.4540.0000.000000.4540	Land Management.Other Electric Revenue.Rent From Elect Property..Rent from electric property	(561.98)	(330,217.91)
18		Totals	(43,576.35)	(661,627.34)

Source: GL Fire Report

Prepared by: arh

Reviewed by: kas

456.0 DETAIL - Other Misc Electric Revenue Detail**FERC Account 456.0 DETAIL****MISC. ELCTRIC Revenue (Net of Activity 0150)**

	(A)	(B)	(C)	(D)	(E)
Line No.	Cost Center	Description/Vendor	Project#	Expense	Revenue
1	0000	Minnkota-Pillsbury-Fargo Generation Outlet	103862		
2	0310	Minnkota-Pillsbury-Fargo Generation Outlet	103862	2,984,559	3,190,831
3	0060	Breckenridge Billing (Dike Project work)	98086		28,339
4	0000	Spiritwood LGIA	103868		29,701
5	0000	Spiritwood LGIA	103869	12,513	
6	0310	MISO - Facilities Study	103894	499,529	566,606
7	0310	CAPX 345 kv	103640		33,367
8	0320	MRES-MINOR/EMER REPL on Lines	102509		22,914
9	0360	MISO - Ancillary Services Market	103608		
10	0350	BST - MISO Trans Permitting	104060	1,336,982	1,379,212
11	0350	Pillbury Wind Farm - MISO Interconnect.	104080		17,000
12	0480	MRES-Ortnvl/Jhn Jct Survey	103904		49,445
13	0310	Distributed Generation Studies	104084		15,600
14	1500.0000	BSP11 - OTP's Billable Labor/Expenses related to BSP11 Generation Project per Service Agreement	104112	31,430	77,808
15	1100-1190	BSP-Northern Lights Ethanol (POET)	102502		2,186,502
16		Misc (under \$10,000)		419,673	1,024,837
17				\$ 5,284,686	\$ 8,622,161
18		Total (1)			\$ 3,337,476

(1) Ties to MFS page 11 Misc.Electric Revenue (Net of Activity 0150)

Source: "FERC Acct 456.0 Detail" Detail File found in 2009 Actual Workpaper Folder;
Received from JK in Accounting

**Otter Tail Power Company
 Purchased Power
 Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Type of Power:	Total Purchased Power	Demand Charges	Energy Charges	Base Demand	Peak Demand	Base Energy	Peak Energy (5)
1	Participation Power:							
2	Shared Customers & NSE	3,670,109 (1)	564,097 (1)	3,106,013 (1)	564,097 (2)	0 (2)	3,106,013 (3)	0
3								
4	All Other	49,636,289	3,641,771 (14)	45,994,518	3,641,771 (14)	0 (5)	45,994,518 (6)	0
5								
6	Total Purchased Power	53,306,398 (11)	4,205,867 (12)	49,100,531 (13)	4,205,867 (12)	0	49,100,531	0
7								
8								

- (1) B-4 Page 3 of 13 and to Regulatory Economics Purchase Power worksheets. See proof on next page.
- (2) B-4, Page 2 of 13 and to Regulatory Economics Purchase Power worksheets.
- (3) Participation Power Energy Charge Classified Base Energy Per Allocation Manual
- (4) Not Used
- (5) No purchase of peaking power; no longer used per System Operations.
- (6) All expense except participation power & peak power are classified as base energy per Alloc. Manual
- (7) Total Purchased Power - See proof below
- (8) Not Used
- (9) No longer used - wholesale transaction purchases for non-asset based transactions are directly assigned below the line depending on each state's treatment
- (10) Not Used
- (11) Reconciles to FERC 12/09 F/S, Page 5

Purchased Power - System Use (12/09 F/S Page 5)	52,943,739
Control Area Exchange - net (FERC Form 1 page 327)	<u>362,659</u>
	53,306,398
- (12) FERC Form 1, page 327 - See proof on next page
- (13) Ties to Purchase Power print outs 12/09 & to FERC Form 1, Page 327 Total Energy plus Net Control Area Exchange.
- (14) Ties to Purchase Power spreadsheet 12/09 (totals start in row AB674 of purchase power worksheet) - See proof on Page 1(a)

**Otter Tail Power Company
Purchased Power
Actual Year 2009**

	(A)	(B)	(C)	(D)
Pro of Demand and Related Charges (plus reconciliation to FERC Form 1 page 327)				
Line No.	Demand Charges column (j) p. 327 FERC Form 1		Other Charges column (l) p.327 FERC Form 1	
	All Other Demand		Other Energy Related Charges	
1	DTE Energy Trading, Inc	30,000	Schedule and Dispatch charges	
2	GRE	276,000	Nodak Rural Electric	50
3	MHEB 50 MW 12 months	1,635,000	OPPD	308
4	MEC	-	MISO Transmission	54,302
5	MP	-	MAPP Transmission	65,870
6	Minnkota Power	-	WAPA	19,747
7	MRES	-	Total Schedule and Dispatch	140,277
8	NSP/Xcel	323,250	Other Demand Related Charges	
9	WE Energies	369,200	Load Following Charge	
10	Wisconsin Public Power Inc.	488,250	WAPA	48,149
11	NWE - POET Biorefining	150,770	Total Load Following	(a) 48,149
12	SRE	-	BEC Nomination chg (demand)	(a) 75,393
13	Red Lake Rural Electric Co-op	32,926	MHEB	(846,252)
14	Cass County Electric Cooperative	262	Energy Related Charges	(705,975)
15	City of Perham	24,388	Demand Related Charges	123,542
16	Dakota Magic	39,195	Total Other Charges	(582,433)
17	State Auto Insurance	36,000	FERC form 1 page 327 total	(582,433)
18	Kindred School	35,460	Unidentified difference	0 @
19	Fleet Farm	17,460	@ Difference due to Rounding	
20	Valley Queen Cheese	111,460		
21	Stevens Comm. Med	22,800		
22	Potlatch Co-Gen 12 mo.	-		
23	City of Detroit Lakes	1,200		
24	plus WAPA load following	48,149		
25	Total All Other Demand	3,641,771		
26				
27	Participation Power Demand			
28	Beltrami Electric Cooperative, total Cass, North Cass,			
29	Wilton, Norwood MN, Potlatch Mill & Ainsworth	429,923		
30	Nodak Bart	29,153		
31	PKM	29,628		
32	plus nomination charge	75,393		
33	Total Participation Power Demand	564,097		
34	Total Demand	4,205,867		
35	Total Demand less - sum of (a):	4,082,325		
36	FERC form 1 page 327 total	4,082,325		
37	difference	-		

Prepared by: ama

Reviewed by: kas

**Otter Tail Power Company
Purchase Power-Participation Power
Actual Year 2009**

	(A)	(B)	(C)	(D)
Line No.	Shared Customers	Base Demand	Peak Demand	Total Demand Charges
		(1)	(2)	(2)
1	Beltrami:			
2	Cass Lake # 1	\$149,964	\$0	\$149,964
3	Ainsworth	2,339	0	2,339
4	Potlatch - Stud Mill	74,842	0	74,842
5	Norboard	184,486	0	184,486
6	Wilton	4,265	0	4,265
7	North Cass Station	89,165	0	89,165
8	Idea Circle	256	0	256
9	NODAK - Bartlett Station	29,153	0	29,153
10	PKM - Crookston Station	29,628	0	29,628
11	National Sun Energy	0	0	0
12				
13		<u>\$564,097</u>	<u>\$0</u>	<u>\$564,097</u>

(1) Total Demand Less Peak Demand

(2) B-4 Page 3 of 13

Note: All purchased power expenses (A/C 555) except those labeled "Participation" or "Peaking Power" are classified as base energy per Otter Tail Power's Cost Allocation Procedure Manual. There was not any peaking power in the actual year ending Dec 31, 2009. There was participation power (Shared Customers & NSE) and everything else is considered "All Other."

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Purchased Power - Shared Customers And NSE
 Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)	
Line No.	Customer	Peaking Rate	Demand	Number of Months	Peak Demand	
		(1)			(10)	
1	Beltrami:					
2	Cass Lake # 1	\$0	2.0 (2)	12 (2)	0	
3	Ainsworth	0	0.6 (3)	12 (3)	0	
4	Potlatch - Stud Mill	0	1.2 (11)	12 (11)	0	
5	Norboard	0	8.8 (4)	12 (4)	0	
6	Wilton	0	0.3 (5)	12 (5)	0	
7	North Cass Station	0	1.3 (6)	12 (6)	0	
8	Idea Circle	0	0.0 (12)	12 (12)	0	
9	NODAK - Bartlett Station	0	0.3 (7)	12 (7)	0	
10	PKM - Crookston Station	0	1.6 (8)	12 (8)	0	
11	National Sun Energy	0	0.0 (9)	12 (9)	0	
12						
13		Total Peak Demand				\$0
14						
15		Demand Charge	Energy Charge	Total Charge	Check Totals From pp 4-12	
16						
17						
18	Beltrami:					
19	Cass Lake # 1 (2)	\$ 149,964	\$ 999,427	\$ 1,149,391	\$1,149,391	
20	Ainsworth (3)	2,339	34,282	36,620	36,620	
21	Potlatch - Stud Mill (11)	74,842	279,981	354,824	354,824	
22	Norboard (4)	184,486	1,007,171	1,191,657	1,191,657	
23	Wilton (5)	4,265	100,389	104,654	104,654	
24	North Cass Station (6)	89,165	498,549	587,713	587,713	
25	Idea Circle (12)	256	3,270	3,526	3,526	
26	NODAK - Bartlett Station (7)	29,153	34,676	63,828	63,828	
27	PKM - Crookston Station (8)	29,628	148,268	177,895	177,895	
28	National Sun Energy (9)	0	0	0	0	
29						
30	Totals	\$ 564,097	\$ 3,106,013	\$ 3,670,109	\$ 3,670,109	

- (1) Current MAPP Schedule H-Peaking Rate has been eliminated.
- (2) W/P B-4, Page 4 of 13
- (3) W/P B-4, Page 5 of 13
- (4) W/P B-4, Page 6 of 13
- (5) W/P B-4, Page 7 of 13
- (6) W/P B-4, Page 8 of 13
- (7) W/P B-4, Page 9 of 13
- (8) W/P B-4, Page 10 of 13
- (9) W/P B-4, Page 11 of 13
- (10) Calculation based on formula in OTP's Cost Allocation Procedure Manual (Page 12) as follows:
 MAPP Schedule H (Peaking) Rate X Demand (Mw) X Number of Months
- (11) W/P B-4, Page 12 of 13
- (12) W/P B-4, Page 13 of 13

Beltrami Electric Cooperative
Cass Lake #1 Station
Actual Year 2009

This account is based on the 1/2 of OTP Retail Bill to Lakehead Pipeline excluding sales tax

Line No.	2009	Meter Reading	Difference	kW	kWh	Demand Charge	Energy Charge	Resource Adjustment	Renewable Resource	Interim Rate Adjustment	Nomination Charge	Capacity Purchase kW CIP 0.005	Capacity Purchase kWh	Renewable Resource Adjustment 0.0019	Resource Adjustment	Capacity Purchase kWh Revenue	Total Purchase \$	Total Purchase kWh	
1	Jan	On-Peak	9822768.1	101,866.6	2,000.0	1,534,733.5	\$9,380.00	\$78,582.04	\$8,935.68	\$3,720.90	\$0.00	\$4,276.73	(\$3.77)	0.0	\$0.00	\$0.00	\$104,891.58	1,534,733.5	
2		Shoulder	9720901.5	9,414.9															
3			9414.9																
4		Off-Peak	9439950.1	195,665.2															
5			9244284.9																
6																			
7	Adjustment for Jan				423,635.0	(\$1,820.00)											(\$1,820.00)	423,635.0	
8	Feb	On-Peak	9906174.6	83,406.5	2,000.0	1,721,906.0	\$7,560.00	\$67,619.76	\$4,603.38	\$3,271.62	(\$38,849.87)	\$4,276.73	(\$3.77)	0.0	\$0.00	\$0.00	\$46,657.85	2,145,541.0	
9		Shoulder	9822768.1	82,395.1															
10			176537.0																
11		Off-Peak	94141.9	178,579.6															
12			9618529.7																
13			9439950.1																
14	Mar	On-Peak	9987464.2	81,289.6	2,000.0	1,509,560.5	\$7,560.00	\$61,806.78	(\$2,073.27)	\$2,868.17	\$0.00	\$4,276.73	(\$3.77)	0.0	\$0.00	\$0.00	\$74,434.64	1,509,560.5	
15		Shoulder	9906174.6	77,104.4															
16			25364.4																
17		Off-Peak	9762047.8	143,518.1															
18			9618529.7																
19	Mar	On-Peak	9999963.2	92,788.6	2,000.0	1,714,080.0	\$7,560.00	\$70,227.18	(\$2,362.21)	\$3,256.75	\$0.00	\$4,276.73	(\$3.77)	0.0	\$0.00	\$0.00	\$82,954.68	1,714,080.0	
20		Shoulder	9906174.6	87,049.1															
21	Revised		263586.1																
22		Off-Peak	9781508.0	162,978.3															
23			9618529.7																
24																			
25																			
26	Adjustment for Mar				0.0	204,519.5	\$0.00	\$8,420.40	(\$288.94)	\$388.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,520.04	204,519.5	
27	Apr	On-Peak	10106129.1	107,165.9	2,000.0	1,970,225.0	\$7,560.00	\$80,385.60	(\$7,537.59)	\$3,743.43	\$0.00	\$4,276.73	(\$3.77)	0.0	\$0.00	\$0.00	\$96,944.44	2,174,744.5	
28		Shoulder	9999963.2	96,585.7															
29			360171.8																
30		Off-Peak	263586.1	190,293.4															
31			9971801.4																
32			9781508.0																
33	May	On-Peak	212224.8	106,095.7	2,000.0	2,231,772.0	\$7,560.00	\$87,878.63	(\$15,069.42)	\$4,240.37	\$0.00	\$4,111.76	\$0.00	0.0	\$0.00	\$0.00	\$88,721.34	2,231,772.0	
34		Shoulder	106129.1	112,146.3															
35			472318.1																
36		Off-Peak	360171.8	228,112.4															
37			10199913.8																
38			9971801.4																
39	Jun	On-Peak	295166.3	82,941.5	2,000.0	2,342,410.5	\$8,880.00	\$102,795.80	(\$15,096.39)	\$4,450.58	\$0.00	\$4,996.18	\$0.00	0.0	\$0.00	\$0.00	\$106,026.17	2,342,410.5	
40		Shoulder	212224.8	173,963.5															
41			646281.6																
42		Off-Peak	472318.1	211,577.1															
43			411490.9																
44			199913.8																
45	Jul	On-Peak	378656.4	83,490.1	2,000.0	2,322,588.0	\$8,880.00	\$101,940.92	(\$6,235.28)	\$9,638.74	\$0.00	\$4,996.18	\$0.00	0.0	\$0.00	\$0.00	\$119,220.56	2,322,588.0	
46		Shoulder	295166.3	170,248.4															
47			816530.0																
48		Off-Peak	646281.6	210,779.1															
49			622270.0																
50			411490.9																
51	Aug	On-Peak	454973.7	76,317.3	2,000.0	2,350,585.0	\$8,880.00	\$101,178.00	(\$3,273.81)	\$9,754.93	\$0.00	\$4,996.18	\$0.00	0.0	\$0.00	\$0.00	\$121,535.30	2,350,585.0	
52		Shoulder	378656.4	176,123.7															
53			992653.7																
54		Off-Peak	816530.0	217,676.0															
55			839946.0																
56			622270.0																
57	Sep	On-Peak	529709.8	74,736.1	2,000.0	2,257,408.5	\$8,880.00	\$95,788.92	(\$5,326.13)	\$9,368.25	\$0.00	\$4,996.18	\$0.00	0.0	\$0.00	\$0.00	\$113,707.22	2,257,408.5	
58		Shoulder	454973.7	158,555.8															
59			1151209.5																
60		Off-Peak	992653.7	218,189.8															
61			1058135.8																
62	Oct	On-Peak	839946.0	88,586.4	2,000.0	1,742,697.5	\$7,560.00	\$69,184.46	(\$4,555.77)	\$7,232.20	\$0.00	\$4,253.51	\$0.00	0.0	\$0.00	\$0.00	\$83,674.40	1,742,697.5	
63		Shoulder	816296.2	81,735.2															
64			529709.8																
65		Off-Peak	1232944.7	178,217.9															
66			1151209.5																
67			1236353.7																
68			1058135.8																
69	Nov	On-Peak	730099.4	111,803.2	2,000.0	2,061,963.5	\$7,560.00	\$83,705.09	(\$5,186.16)	\$8,557.16	\$0.00	\$4,253.51	\$0.00	0.0	\$0.00	\$0.00	\$98,889.60	2,061,963.5	
70		Shoulder	816296.2	98,469.7															
71			1331414.4																
72		Off-Peak	1232944.7	202,119.8															
73			1438473.5																
74			1236353.7																
75	Dec	On-Peak	836599.7	106,500.3	2,000.0	1,960,982.0	\$7,560.00	\$80,422.02	(\$5,685.93)	\$8,138.07	\$0.00	\$4,253.51	\$0.00	0.0	\$0.00	\$0.00	\$94,687.67	1,960,982.0	
76		Shoulder	730099.4	99,580.7															
77			1430995.1																
78		Off-Peak	1331414.4	186,115.4															
79			1624588.9																
80			1438473.5																
81	Total				24,000.0	24,634,986.5	\$96,000.00	\$1,019,708.42	(\$56,789.63)	\$75,373.00	(\$38,849.87)	\$53,963.93	(\$15.10)	0.0	\$0.00	\$0.00	\$0.00	\$1,149,390.75	24,634,986.5
82																			
83	Monthly Average Kw Total Demand / 12							2,000.00											
84																			
85	Total Energy				Energy Charge + Resource Adjustment + Renewable Resource + Interim Rate Adjust			\$999,											

Prepared by: ama
 Reviewed by: kas

**Beltrami Electric Cooperative
 Ainsworth
 Actual Year 2009**

This account is based on 1/2 of OTP retail bill to Potlatch excluding sales tax
 (A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L)

Line No.	2009	Meter Reading	Difference	KW	KWH	Customer & Facilities Charge	Energy Charge	Primary Meter Disc	Minnesota Interim Rate Adjustment	Renewable Resource Adj	Resource Adjustment	Total
1	Jan	38082.0	254.0	465.6	304,800	\$0.00	\$24,750.75	(\$1,260.70)	\$1,270.81	\$579.12	\$583.06	\$25,923.04
2		37828.0										
3	Feb	38325.0	243.0	3266.4	291,600	\$1,021.84	\$20,630.71	\$0.00	\$0.00	\$554.04	\$1,371.18	\$23,577.77
4		38082.0										
5	Mar	38470.0	145.0	340.8	174,000	\$987.61	\$12,310.50	\$0.00	(\$31,528.96)	\$330.60	\$491.33	(\$17,408.92)
6		38325.0										
7	Apr	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8		0.0										
9	May	38519.0	49.0	3156.0	58,800	\$329.21	\$4,160.10	\$0.00	\$0.00	\$111.72	(\$72.73)	(\$12,880.62)
10		38470.0										
11	Jun	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12		0.0										
13	Jul	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14		0.0										
15	Aug	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,408.92
16		0.0										
17	Sep	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18		0.0										
19	Oct	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20		0.0										
21	Nov	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
22		0.0										
23	Dec	0.0	0.0	0.0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
24		0.0										
25												
26	Total			7,228.80	829,200	\$2,338.66	\$61,852.06	(\$1,260.70)	(\$30,258.15)	\$1,575.48	\$2,372.84	\$36,620.19
27												\$36,620.19
28												
29												
30												
31												

(1) Includes credit from April - invoiced Beltrami for this amount (Ainsworth final bill)
 (2) March correction

Beltrami Electric Cooperative
Norbord Minnesota
Actual Year 2009

This account is based on 1/2 of OTP Retail Bill to Norbord, MN excluding sales tax.

Line No.	2009	Meter Reading	Difference	KW	KWH	Demand Charge	Energy Charge	Interim Rate Adjustment	Renewable Resource Adj	Resource Adjustment	Total	
1	Jan	On-Peak	159708	1,604	6,222	1,942,000	\$27,983.84	\$68,254.02	\$5,207.88	\$3,690.24	\$3,466.36	\$108,602.34
2			158104									
3		Shoulder	0	0								
4			0									
5		Off-Peak	259815	2,280								
6			257535									
7	Feb	On-Peak	160786	1,078	9,245	2,005,500	\$12,281.85	\$84,306.76	\$0.00	\$3,810.89	\$9,170.06	\$109,569.56
8			159708									
9		Shoulder	1018	1,018								
10			0									
11		Off-Peak	261730	1,915								
12			259815									
13	Mar	On-Peak	161817	1,031	9,095	2,065,000	\$12,075.00	\$84,664.63	(\$34,130.69)	\$3,923.94	\$5,526.45	\$72,059.33
14			160786									
15		Shoulder	2047	1,029								
16			1018									
17		Off-Peak	263800	2,070								
18			261730									
19	Apr	On-Peak	162904	1,087	9,015	1,996,500	\$11,884.95	\$84,320.17	\$0.00	\$3,793.79	(\$2,750.61)	\$97,248.30
20			161817									
21		Shoulder	3065	1,018								
22			2047									
23		Off-Peak	265688	1,888								
24			263800									
25	May	On-Peak	163927	1,023	9,060	1,924,500	\$12,126.10	\$80,791.57	\$0.00	\$3,657.00	(\$7,351.00)	\$89,223.67
26			162904									
27		Shoulder	4054	989								
28			3065									
29		Off-Peak	267525	1,837								
30			265688									
31	Jun	On-Peak	164919	992	8,965	2,127,000	\$17,786.45	\$96,208.75	\$0.00	\$4,041.75	(\$14,267.74)	\$103,769.21
32			163927									
33		Shoulder	5219	1,165								
34			4054									
35		Off-Peak	269622	2,097								
36			267525									
37	Jul	On-Peak	165601	682	8,895	1,885,500	\$17,798.01	\$84,180.85	\$0.00	\$3,582.90	(\$12,112.65)	\$93,449.11
38			164919									
39		Shoulder	6558	1,339								
40			5219									
41		Off-Peak	271372	1,750								
42			269622									
43	Aug	On-Peak	166296	695	9,028	1,934,500	\$18,063.53	\$86,411.60	\$0.00	\$0.00	\$2,874.85	\$107,349.98
44			165601									
45		Shoulder	7943	1,385								
46			6558									
47		Off-Peak	273161	1,789								
48			271372									
49	Sep	On-Peak	167021	725	8,965	2,145,500	\$17,901.80	\$95,147.00	\$0.00	\$0.00	\$5,957.07	\$119,005.87
50			166296									
51		Shoulder	9526	1,583								
52			7943									
53		Off-Peak	275144	1,983								
54			273161									
55	Oct	On-Peak	167855	834	9,185	2,027,000	\$12,170.48	\$83,373.83	\$0.00	\$0.00	\$3,615.41	\$99,159.72
56			167021									
57		Shoulder	10871	1,345								
58			9526									
59		Off-Peak	277019	1,875								
60			275144									
61	Nov	On-Peak	168874	1,019	9,145	1,949,000	\$12,091.63	\$81,284.63	\$0.00	\$0.00	\$3,042.73	\$96,418.99
62			167855									
63		Shoulder	11863	992								
64			10871									
65		Off-Peak	278906	1,887								
66			277019									
67	Dec	On-Peak	169850	976	9,245	1,961,500	\$12,321.93	\$80,241.72	\$0.00	\$0.00	\$3,237.15	\$95,800.80
68			168874									
69		Shoulder	12833	970								
70			11863									
71		Off-Peak	280883	1,977								
72			278906									
73												
74	Total			106,064	23,963,500	\$184,485.57	\$1,009,185.53	(\$28,922.81)	\$26,500.51	\$408.08	\$1,191,656.88	
75												\$1,191,656.88
76												
77												
78												
79												

(1) Renewable & Resource are combined

Source: Shared customer billings.

Beltrami Electric Cooperative
Wilson Station
Actual Year 2009

This account is based on 1/2 of OTP rates bill to Lakehead Pipeline excluding sales tax and substation charge

Line No.	2009	Meter Reading	Difference	KW	KWH	Demand Charge	Energy Charge	kVar Penalty	Resource Adjustment	Renewable Resource	Interim Rate Adjustment	Nomination Charge	Enbridge Marginal Capacity Purchase					total Purchase \$	total Purchase kWh	
													Capacity Purchase kW CIP 0 005	Capacity Purchase kWh	Renewable Resource Adjustment 0 0019	Resource Adjustment	Capacity Purchase kWh Revenue			
1	Jan	On-Peak	3 27 2 7	11 55.7	250.0	2 8,268	\$ 9.00	\$ 363.1	\$0.00	\$1,127.38	\$ 71.71	\$0.00	\$121.16	(\$0.71)	(1,900.0)	(\$3.61)	(\$8.17)	(\$129.30)	\$6,886.87	2 6,368
2		Shoulder	3 15969	116 8																
3		Off-Peak	85 70.6	265 9.8																
4			927920.9																	
5							\$5.22 00		\$1.1			(\$0.01)	\$121.15	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$5,225.13	0
6	Feb	On-Peak	3 3 6 8.6	7223.9	250.0	133,661	\$9 5.00	\$5,522 03	\$0.00	\$359.29	\$253.96	(\$ 283.18)	\$121.15	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$8,1 3.38	133,661
7		Shoulder	3 27 2 7	7158.8																
8		Off-Peak	866820	123 9.																
9			85 70.6																	
10	Mar	On-Peak	3 3 883 .1	185.5	250.0	92,111	\$9 5.00	\$3.55 26	\$0.00	(\$125.99)	\$175.01	\$0.00	\$121.15	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$,669. 3	92,111
11		Shoulder	3 3 6 8.6	1 5.																
12		Off-Peak	18906.8																	
13			8766 2.2	8822.2																
14			866820																	
15	Apr	On-Peak	3 8279.1	9 5	250.0	1 8,77	\$9 5.00	\$6 81 52	\$0.00	(\$566.39)	\$282.67	\$0.00	\$121.15	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$7,263.95	1 8,77
16		Shoulder	3 3 883 .1	80 8																
17		Off-Peak	31269.3																	
18			23221.3	12261.7																
19			888903.9																	
20	May	On-Peak	3 5 865	6585.9	250.0	179,930	\$0.00	\$6 9 09	\$2.16	(\$1,222.59)	\$3 1.87	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$5,615.53	179,930
21		Shoulder	3 8279.1	8002.6					April Adjust											
22		Off-Peak	38271.9																	
23			31269.3	21397.6																
24			910301.5																	
25	Jun	On-Peak	3 65 67.2	10602.2	250.0	267,756	\$0.00	\$11.6 062	\$0.00	(\$1,73 .12)	\$508.7	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$10, 15.2	267,756
26		Shoulder	3 5 865	17168.2																
27		Off-Peak	56 0.1	25780.7																
28			38271.9																	
29	Jul	On-Peak	3 7298	7517.2	250.0	201,323	\$0.00	\$8,005 0	\$7.35	(\$5 5.61)	\$835. 9	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$9,302.27	201,323
30		Shoulder	3 65 67.2	15202.1																
31		Off-Peak	716 2.2																	
32			56 0.1																	
33	Aug	On-Peak	3 7298	7 03.2	250.0	2 2,695	\$0.00	\$10 09.00	\$20.73	(\$3 5.27)	\$1,007.19	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$11,091.65	2 2,695
34		Shoulder	90 99.3	18857.1																
35		Off-Peak	716 2.2																	
36			975906.2	22278.7																
37	Sep	On-Peak	3 8769 .9	7307.3	250.0	213, 82	\$0.00	\$9,31 73	\$0.00	(\$508.98)	\$885.95	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$9,691.70	213, 82
38		Shoulder	10651 .	16015.1																
39		Off-Peak	90 99.3																	
40			995280.3	1937 .1																
41	Oct	On-Peak	3 8769 .9	1085 .8	250.0	20 ,931	\$0.00	\$8,326 59	\$0.00	(\$556.70)	\$850. 6	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$8,620.35	20 ,931
42		Shoulder	116811 9	10297.5																
43		Off-Peak	10651 .																	
44			501511 .1	19833.8																
45	Nov	On-Peak	3510797.3	122 7.6	250.0	23 ,338	\$0.00	\$9 93 87	\$0.00	(\$613.23)	\$972.51	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$9,853.15	23 ,338
46		Shoulder	3 985 9.7	11855.6																
47		Off-Peak	116811 9																	
48			5037878.6	2276 5.																
49	Dec	On-Peak	501511 .1	17 75.5	250.0	30 ,76	\$0.00	\$12,7 7.06	\$0.00	(\$911. 6)	\$1,26 .77	\$0.00	\$0.00	\$0.00	0.0	\$0.00	\$0.00	\$0.00	\$13,100.37	30 ,76
50		Shoulder	3510797.3	157 1.8																
51		Off-Peak	128667 5																	
52			506851 .1	27735.5																
53			5037878.6																	
54	Total				3 000 0	2 472 032	\$3 780 00	\$102 576 22	\$30 24	(\$5 642 53)	\$7 850 33	(\$4 283 19)	\$484 61	(\$0 71)	(1 900 0)	(\$3 61)	(\$8 17)	(\$129 30)	\$104 653 89	2 470 132
55																			\$10 653 89	2 470 132
56																				
57																				
58																				

Monthly Average KW = Total Demand / 12

250.00

Use = 0.25

Total Energy = Energy Charge Interim Rate Adjustment RRA COE \$100,389.28

Beltrami Electric Cooperative
North Cass Station
Actual Year 2009

Prepared by ama
Reviewed by kas

[This account is based on 1/2 of OTP retail bill to Lakehead Pipeline excluding sales tax

Line No.	2009	Meter Reading	Difference	KW	KWH	Demand Charge	Energy Charge	Resource Adjustment	Renewable Resource	Interim Rate Adjustment	Nomination Charge	Enbridge Marginal Capacity Purchase				Total Purchase \$	Total Purchase kWh		
												Capacity Purchase kW CIP 0.005	Capacity Purchase kWh	Renewable Resource Adjustment 0.0019	Resource Adjustment				
1	Jan	On-Peak	8362078.2	67,220.0	1,250.0	1,214,620	\$4,725.00	\$50,493.30	\$5,546.94	\$2,307.78	\$0.00	\$1,078.27	(\$11.65)	(4,782)	(\$9.09)	(\$20.56)	(\$325.42)	\$63,784.57	1,209,838
2		Shoulder	8294858.2																
3			64663.2	64,663.2															
4		Off-Peak	6510861.0	111,040.7															
5			6399820.3																
6	Feb	On-Peak	8406362.3	44,284.1	1,250.0	897,397	\$4,725.00	\$35,802.43	\$2,404.05	\$1,705.06	(\$21,731.26)	\$1,078.27	(\$9.87)	0	\$0.00	\$0.00	\$0.00	\$23,973.68	897,397
7		Shoulder	8362078.2																
8			110454.0	45,790.8															
9		Off-Peak	6600265.4	89,404.4															
10			64663.2																
11	Mar	On-Peak	8451692.8	45,330.5	1,250.0	938,620	\$4,725.00	\$37,021.65	(\$1,300.19)	\$1,783.38	\$0.00	\$1,078.27	(\$9.87)	0	\$0.00	\$0.00	\$0.00	\$43,298.24	938,620
12		Shoulder	8406362.3																
13			156842.5	46,388.5															
14		Off-Peak	6696270.4	96,005.0															
15			6600265.4																
16	Apr	On-Peak	8492454.8	40,762.0	1,250.0	844,090	\$4,725.00	\$32,881.39	(\$3,229.28)	\$1,603.77	\$0.00	\$1,078.27	(\$9.87)	0	\$0.00	\$0.00	\$0.00	\$37,049.28	844,090
17		Shoulder	8451692.8																
18			195418.0	38,575.5															
19		Off-Peak	6785751.0	89,480.6															
20			6696270.4																
21	May	On-Peak	8538226.4	45,771.6	1,250.0	950,388	\$5,670.00	\$37,266.86	(\$6,409.13)	\$1,805.74	\$0.00	\$1,075.69	\$0.00	0	\$0.00	\$0.00	\$0.00	\$39,409.16	950,388
22		Shoulder	8492454.8																
23			240939.6	45,521.6															
24		Off-Peak	6884535.5	98,784.5															
25			6785751.0																
26	Jun	On-Peak	8580325.6	42,099.2	1,250.0	1,107,393	\$6,660.00	\$48,545.12	(\$7,124.83)	\$2,104.05	\$0.00	\$2,373.51	\$0.00	0	\$0.00	\$0.00	\$0.00	\$52,557.85	1,107,393
27		Shoulder	8538226.4																
28			317503.2	76,563.6															
29		Off-Peak	6987351.3	102,815.8															
30	Jul	On-Peak	8884535.5	37,731.8	1,250.0	1,104,245	\$6,660.00	\$47,900.94	(\$2,955.13)	\$4,582.62	\$0.00	\$2,373.51	\$0.00	0	\$0.00	\$0.00	\$0.00	\$58,561.94	1,104,245
31		Shoulder	8580325.6																
32			398860.6	81,357.4															
33		Off-Peak	317503.2	101,759.8															
34			7089111.1																
35	Aug	On-Peak	8646907.0	28,849.6	1,250.0	914,133	\$6,660.00	\$39,523.34	(\$1,254.11)	\$3,793.65	\$0.00	\$2,373.51	\$0.00	0	\$0.00	\$0.00	\$0.00	\$51,096.39	914,133
36		Shoulder	8618057.4																
37			469906.2	71,045.6															
38		Off-Peak	7172042.5	82,931.4															
39			7089111.1																
40	Sep	On-Peak	8678618.6	31,711.6	1,250.0	1,015,998	\$6,660.00	\$42,641.10	(\$2,385.56)	\$4,216.39	\$0.00	\$2,373.51	\$0.00	0	\$0.00	\$0.00	\$0.00	\$53,505.44	1,015,998
41		Shoulder	8646907.0																
42			542155.7	72,249.5															
43		Off-Peak	469906.2	99,238.4															
44			7271280.9																
45	Oct	On-Peak	8736484.4	57,865.8	1,250.0	1,135,485	\$5,670.00	\$45,650.79	(\$2,958.48)	\$4,712.26	\$0.00	\$2,020.69	\$0.00	0	\$0.00	\$0.00	\$0.00	\$55,095.26	1,135,485
46		Shoulder	8678618.6																
47			599529.0	57,373.3															
48		Off-Peak	542155.7	111,857.8															
49			7383138.7																
50	Nov	On-Peak	8791258.0	54,773.6	1,500.0	1,113,673	\$5,670.00	\$44,038.22	(\$2,798.63)	\$4,621.75	\$0.00	\$2,020.69	\$0.00	0	\$0.00	\$0.00	\$0.00	\$53,552.03	1,113,673
51		Shoulder	8736484.4																
52			653677.7	54,148.7															
53		Off-Peak	599529.0	113,812.3															
54			7496951.0																
55	Dec	On-Peak	8854278.6	63,020.6	1,500.0	1,123,411	\$5,670.00	\$46,706.90	(\$3,230.11)	\$4,662.15	\$0.00	\$2,020.69	\$0.00	0	\$0.00	\$0.00	\$0.00	\$55,829.63	1,123,411
56		Shoulder	8791258.0																
57			712026.5	58,348.8															
58		Off-Peak	653677.7	103,312.8															
59			7496951.0																
60																			
Total					15,500.0	12,359,452	\$68,220.00	\$508,472.04	(\$25,694.46)	\$37,898.60	(\$21,731.26)	\$20,944.88	(\$41.26)	(4,782.00)	(\$9.09)	(\$20.56)	(\$325.42)	\$87,713.47	12,354,670
Monthly Average Kw				Total Demand / 12				1,291.67		Use		1.29							
Total Energy				Energy Charge + Interim Rate Adjustment + RRA + COE				\$498,548.59											

Prepared by: ama
 Reviewed by: kas

**NODAK REC Portal Pipeline - Bartlett Station
 2009**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Line No.	2009	Reading	Difference	Demand	Energy = Difference x 2400 / 2	Demand Charge	Energy Charge	ND Interim Rate Adjust.	Renewable Resource	Resource Adjustment	Total Bill	
1	Jan	6149	20	446.4	24,000	\$2,982.56	\$1,255.44	\$172.49	\$122.40	(\$201.60)	\$4,331.29	
2		6129										
3	Feb	4	4	9.6	4,800	\$1,271.09	\$251.09	\$61.96	\$24.48	(\$19.20)	\$1,589.42	
4		0										
5	Mar	7	3	8.4	3,600	\$1,271.09	\$188.32	\$59.40	\$18.36	(\$1.08)	\$1,536.09	
6		4										
7	Apr	10	3	6.0	3,600	\$1,271.09	\$188.32	\$59.40	\$18.36	\$6.48	\$1,543.65	
8		7										
9	May	12	2	290.4	2,400	\$1,967.00	\$125.54	\$85.17	\$12.24	\$1.44	\$2,191.39	
10		10										
11	Jun	14	2	4.8	2,400	\$1,247.65	\$125.54	\$55.89	\$12.24	(\$4.08)	\$1,437.24	
12		12										
13	Jul	15	1	4.8	1,200	\$1,200.78	\$62.77	\$51.43	\$6.12	(\$4.68)	\$1,316.42	
14		14										
15	Aug	17	2	44.0	2,400	\$1,122.66	\$125.54	\$50.80	\$12.24	(\$10.32)	\$1,300.92	
16		15										
17	Aug Rev	17	17	642.0	10,200	\$2,127.96	\$533.56	\$108.33	\$52.02	(\$43.86)	\$2,778.01	
18		0										
19	Adjustment for Aug			598.0	7,800	\$1,005.30	\$408.02	\$57.53	\$39.78	(\$33.54)	\$1,477.09	
20	Sep	24	7	14.8	8,400	\$1,990.44	\$219.70	\$89.96	\$21.42	(\$15.96)	\$2,305.56	
21		17										
22	Oct	209	185	630.0	222,000	\$4,177.80	\$5,806.41	\$406.36	\$566.10	(\$466.20)	\$10,490.47	
23		24										
24	Nov	401	192	943.8	230,400	\$5,380.79	\$5,922.43	\$0.00	\$0.00	\$171.65	\$11,474.87	
25		209										
26	Dec	1006	605	743.4	726,000	\$4,264.56	\$18,609.31	\$0.00	\$0.00	(\$39.93)	\$22,833.94	
27		401										
28												
29	Total			3744.4	1,239,000	\$29,152.81	\$33,288.43	\$1,150.39	\$853.74	(\$617.02)	\$63,828.35	
30											\$63,828.35	
31												
32		Monthly Average Kw = Total Demand / 12				312.0				Use =	0.31	
33		* These totals are based on the standard Minnkota rate + 20%									Total Energy	\$34,675.54
34		Total Energy = Energy Charge + Interim Rate Adjustment + RRA + COE										

(1) Includes August adjustment

Source: Shared customer billings.
 Computer File: V:\regsrv\customers\shared and gen loads\Bartlett.xls
 Confirm with Jill B. that worksheet is complete.

PKM Electric Cooperative, Inc.
Crookston Station
Actual Year 2009

This account is based on 1/2 of OTP retail bill to Portal Pipeline excluding sales tax

Line No.	2009	Meter Reading	Difference	KW	KWH	Demand Charge	Energy Charge	Interim Rate Adjustment	Renewable Resource	Resource Adjustment	Total	
1	Jan	On-Peak	160171	554,507	1,459.7	277,254	\$1,945.31	\$11,949.37	\$0.00	\$526.78	\$1,270.26	\$15,691.72
2			0									
3		Shoulder	251493									
4			0									
5		Off-Peak	142843									
6			0									
7	Feb	On-Peak	297099	481,114	971.5	240,557	\$1,938.75	\$10,345.43	(\$4,376.47)	\$457.06	\$648.77	\$9,013.54
8			160171									
9		Shoulder	469784									
10			251493									
11		Off-Peak	268738									
12			142843									
13	Mar	On-Peak	455068	602,181	1,437.7	301,091	\$1,904.32	\$12,544.70	\$0.00	\$572.07	(\$415.11)	\$14,605.98
14			297099									
15		Shoulder	762649									
16			469784									
17		Off-Peak	420085									
18			268738									
19	Apr	On-Peak	605821	554,872	1,398.5	277,436	\$1,849.43	\$11,692.11	\$0.00	\$527.13	(\$1,058.89)	\$13,009.78
20			455068									
21		Shoulder	1026642									
22			762649									
23		Off-Peak	560211									
24			420085									
25	May	On-Peak	751419	580,489	1,385.5	290,245	\$2,764.96	\$13,200.12	\$0.00	\$551.46	(\$1,944.70)	\$14,571.84
26			605821									
27		Shoulder	1317632									
28			1026642									
29		Off-Peak	704112									
30			560211									
31	Jun	On-Peak	844512	543,967	1,389.9	271,984	\$2,773.33	\$12,001.78	\$0.00	\$516.77	(\$1,746.74)	\$13,545.14
32			751419									
33		Shoulder	573378									
34			317632									
35		Off-Peak	899240									
36			704112									
37	Jul	On-Peak	942427	556,334	1,334.2	278,167	\$2,645.89	\$12,381.31	\$0.00	\$0.00	\$413.40	\$15,440.60
38			844512									
39		Shoulder	831332									
40			573378									
41		Off-Peak	1099705									
42			899240									
43	Aug	On-Peak	1041506	586,639	1,352.3	293,320	\$2,702.63	\$13,055.34	\$0.00	\$0.00	\$815.75	\$16,573.72
44			942427									
45		Shoulder	1099760									
46			831332									
47		Off-Peak	318837									
48			99705									
49	Sep	On-Peak	118758	437,644	1,570.0	218,822	\$1,897.64	\$8,857.07	\$0.00	\$0.00	\$392.44	\$11,147.15
50			41506									
51		Shoulder	302972									
52			99760									
53		Off-Peak	476017									
54			318837									
55	Oct	On-Peak	260236	550,975	1,945.4	275,488	\$2,561.56	\$11,422.76	\$0.00	\$0.00	\$443.74	\$14,428.06
56			118758									
57		Shoulder	572674									
58			302972									
59		Off-Peak	615812									
60			476017									
61	Nov	On-Peak	370027	437,175	1,820.7	218,588	\$2,395.94	\$8,953.19	\$0.00	\$0.00	\$378.77	\$11,727.90
62			260236									
63		Shoulder	792953									
64			572674									
65		Off-Peak	722917									
66			615812									
67	Nov Revised	On-Peak	437129	679,981	2,710.0	339,991	\$3,669.71	\$14,094.22	\$0.00	\$0.00	\$591.09	\$18,355.02
68			260236									
69		Shoulder	907515									
70			572674									
71		Off-Peak	784059									
72			615812									
73	Adjustment for Nov				889.4	121,403	\$1,273.77	\$5,141.03	\$0.00	\$0.00	\$212.32	\$6,627.12
74	Dec	On-Peak	670692	851,409	2,260.6	425,705	\$2,974.20	\$17,989.88	\$0.00	\$0.00	\$548.80	\$21,512.88
75			437129									
76		Shoulder	1310668									
77			907515									
78		Off-Peak	998752									
79			784059									
80	Total				19,215.2	3,490,056	\$29,627.73	\$149,534.09	(\$4,376.47)	\$3,151.27	(\$41.19)	\$177,895.43
81												
82												
83	Monthly Average Kw = Total Demand / 12				1601.3				Use= 1.60			
84	Total Energy = Energy Charge + Interim Rate Adjustment + RRA + COE				\$148,267.70							
85												

(1) Includes November adjustment

Prepared by: ama
 Reviewed by: kas

**Northern Sun Energy
 Enderlin, ND
 Actual Year 2009**

(A) (B) (C) (E) (F) (G)

Line No.		On-Peak KWH	Total KWH	Energy	KWH	Energy Charge	Total
1		0	0.0	Total	0	\$0.00	\$0.00
2	Total						\$0.00
3	Total Energy						\$0.00

Source: Purchase Power Report -Regulatory Services

Note: No activity for a number of years.

Prepared by: ama
 Reviewed by: kas

**Beltrami Electric Cooperative
 Potlatch - Stud Mill
 Actual Year 2009**

This account is based on 1/2 of OTP retail bill to Potlatch excluding sales tax

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Line No.	2009	Meter Reading	Difference	KW	KWH	Demand and Facilities Charge	Energy Charge	Interim Rate Adjustment	Renewable Resource Adj	COE	Total	
1	Dec Org	10794	243	1,204.6	291,600	8,861.08	11,801.05	1,117.82	554.04	(181.12)	22,152.87	
2		10551										
3	Dec Rev	10967	416	1,204.6	499,200	8,861.08	20,023.04	1,356.26	948.48	(342.50)	30,846.36	
4		10551										
5	Adjustment for Dec		173	0.0		0.00	8,221.99	238.44	394.44	(161.38)	8,693.49 (1)	
6	Jan	11346	552	1,190.4	662,400	8,768.37	26,168.04	1,890.06	1,258.56	1,192.86	39,277.89	
7		10794										
8	Jan Rev	11346	379	1,191.9	454,800	8,768.37	18,335.30	1,662.91	864.12	834.59	30,465.29	
9		10967										
10	Adjustment for Jan		(173)	1.5	(207,600)	0.00	(7,832.74)	(227.15)	(394.44)	(358.27)	(8,812.60) (1)	
11	Feb	11782	436	1,181.6	523,200	4,997.83	23,612.03	0.00	994.08	2,409.03	32,012.97	
12		11346										
13	Mar	12197	415	1,163.9	498,000	4,919.20	22,474.74	(12,341.22)	946.20	1,352.88	17,351.80	
14		11782										
15	Apr	12698	501	1,196.0	601,200	5,048.57	27,132.15	0.00	1,142.28	(812.20)	32,510.80	
16		12197										
17	May	13097	399	1,142.3	478,800	4,832.16	21,608.26	0.00	909.72	(1,812.09)	25,538.05	
18		12698										
19	Jun	13503	406	1,157.0	487,200	7,760.76	23,142.00	0.00	925.68	(3,243.83)	28,584.61	
20		13097										
21	Jul	13979	476	1,150.3	571,200	7,717.15	27,132.00	0.00	1,085.28	(3,649.28)	32,285.15	
22		13503										
23	Aug	14393	414	1,174.3	496,800	7,873.39	23,598.00	0.00	0.00	761.50	32,232.89	
24		13979										
25	Sep	14878	485	1,160.2	582,000	7,781.59	27,645.00	0.00	0.00	1,639.41	37,066.00	
26		14393										
27	Oct	15272	394	1,147.6	472,800	4,853.52	21,337.47	0.00	0.00	862.71	27,053.70	
28		14878										
29	Nov	15705	433	1,207.6	519,600	5,095.32	23,449.55	0.00	0.00	874.91	29,419.78	
30		15272										
31	Dec	16151	446	1,231.0	535,200	5,194.63	24,153.58	0.00	0.00	954.69	30,302.90	
32		15705										
33	Total			14,103.7	6,220,800.0	74,842.5	283,620.1	(10,678.3)	6,867.4	172.3	354,823.9	
34	\$354,823.94											
35												
36	Monthly Average KW = Total Demand / 12						1175.3			Use=		1.18
37	Total Energy = Energy Charge + Interim Rate Adjustment + RRA + COE						\$279,981.45					
38												

(1) Included in February

Prepared by: kas
 Reviewed by:

**Otter Tail Power Company
 Regulatory Commission Expense
 Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.		Minnesota	North Dakota	South Dakota	FERC	Total
1						
2						
3	Filing Fees	(1)	50		600	650
4						
7	Assessment	(1)	118,564	2,388	41,951	146,020
8						
9	Rate Case	(3)	486,826	166,667	45,000	698,493
10						
15	Miscellaneous	(1)	92,970	162,928	88,047	597,833
16						
17						
18	Total		698,360	332,033	174,998	744,453
						1,949,845 (2)

(1) B-5 Page 4 of 4

(2) Agrees to Account Total B-5, Page 4

(3) Annual amortization amount allowed in MN Order in Docket # E017/07-1178; SD Rate Case Settlement - Docket #EL08-030; and ND Rate Case Settlement in Docket #PU-08-862

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

Line No.	Date	Category	Jurisdiction	Assessed By	Docket	Amount
1	Jan-09	Other Expenses	FERC	Utility	EL08-22 (MRES AHCH O) and ER-370 (MRES AHCH O)	8,196.07
2	Jan-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	20,543.22
3	Jan-09	Other Expenses	FERC	Utility	Miscellaneous	4,625.00
4	Jan-09	Other Expenses	FERC	Utility	Miscellaneous	910.00
5	Jan-09	Other Expenses	FERC	Utility	Miscellaneous	860.00
6	Jan-09	Other Expenses	FERC	Utility	Miscellaneous	9,530.00
7	Jan-09	Other Expenses	FERC	Utility	Miscellaneous	9,586.06
8	Jan-09	Filing Fee	FERC	Regulatory Commission	Miscellaneous	600.00
9	Jan-09	Other Expenses	FERC	Utility	EL08-22 (MRES AHCH O) and ER08-370 (MRES AHCH O)	9,141.25
10	Feb-09	Other Expenses	FERC	Utility	Miscellaneous	8,272.50
11	Feb-09	Other Expenses	FERC	Utility	Miscellaneous	873.75
12	Feb-09	Other Expenses	FERC	Utility	Miscellaneous	362.50
13	Feb-09	Other Expenses	FERC	Utility	EL08-22 (MRES AHCH O) and ER-370 (MRES AHCH O)	2,485.00
14	Feb-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	20,855.87
15	Feb-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	26,402.20
16	Feb-09	Other Expenses	FERC	Utility	ER04-691-065 (MISO RSG)	41,880.00
17	Feb-09	Other Expenses	FERC	Utility	ER09-XXX (pending)	133.13
18	Feb-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	1,400.63
19	Mar-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	17,916.20
20	Mar-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	5,419.11
21	Mar-09	Other Expenses	FERC	Utility	Miscellaneous	8,814.43
22	Apr-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	15,869.00
23	Apr-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	18,330.53
24	Apr-09	Other Expenses	FERC	Utility	Miscellaneous	15,696.25
25	Apr-09	Other Expenses	FERC	Utility	ER09-914 (MRES/CPEC)	26,364.50
26	Apr-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	6,229.79
27	May-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	15,757.54
28	May-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	14,636.29
29	May-09	Other Expenses	FERC	Utility	Miscellaneous	72.50
30	May-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	12,457.50
31	May-09	Other Expenses	FERC	Utility	ER09-914 (MRES/CPEC)	2,662.50
32	May-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	1,242.50
1	May-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	1,449.72
2	Jun-09	Other Expenses	FERC	Utility	Miscellaneous	82.50
3	Jun-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	17,812.50
4	Jun-09	Other Expenses	FERC	Utility	ER09-914 (MRES/CPEC)	3,231.25
5	Jun-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	13,268.88
6	Jun-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	12,816.52
7	Jun-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	4,690.00
8	Jul-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	23,288.51
9	Jul-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	14,429.83
10	Jul-09	Other Expenses	FERC	Utility	Miscellaneous	11,298.75
11	Jul-09	Other Expenses	FERC	Utility	ER09-1398 (CFA)	4,650.00
12	Jul-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	18,392.50
13	Jul-09	Other Expenses	FERC	Utility	ER08-1373 (CASOT)	540.00
14	Jul-09	Other Expenses	FERC	Utility	Miscellaneous	984.81
15	Jul-09	Other Expenses	FERC	Utility	Miscellaneous	930.00
16	Jul-09	Other Expenses	FERC	Utility	B&G&M Matter No. 207-005	15,690.20
17	Aug-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	47,892.69
18	Aug-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	15,368.47
19	Aug-09	Other Expenses	FERC	Utility	EL08-22 (MRES AHCH O) and ER-370 (MRES AHCH O)	32,585.25
20	Aug-09	Other Expenses	FERC	Utility	B&G&M Matter No. 207-005	715.00
21	Sep-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	19,201.41
22	Sep-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	3,212.38
23	Sep-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	3,017.50
24	Sep-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	25,555.41
25	Sep-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	73,904.74
26	Sep-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	22,824.94
27	Sep-09	Other Expenses	FERC	Utility	E017/M-03-30 (Annual FCA True-Up Mechanism)	7.00
28	Oct-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	18,021.26
29	Oct-09	Other Expenses	FERC	Utility	B&G&M Matter No. 207-005	6,262.50
30	Oct-09	Other Expenses	FERC	Utility	B&G&M Matter No. 207-005	2,445.00
31	Oct-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	15,826.50
32	Oct-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	31,176.63
33	Oct-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	2,470.79
34	Nov-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	19,322.50
35	Nov-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	51,004.32
36	Nov-09	Other Expenses	FERC	Utility	ER10-183 Forward Looking Attachment O/CW P	26,888.56
37	Nov-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	6,390.00
38	Nov-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	287.97
39	Dec-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	18,898.39
40	Dec-09	Other Expenses	FERC	Utility	EL08-22 (MRES AHCH O) and ER08-370 (MRES AHCH O)	85,490.62
41	Dec-09	Other Expenses	FERC	Utility	ER10-183 Forward Looking Attachment O/CW P	510.63
42	Dec-09	Other Expenses	FERC	Utility	ER08-370 (MRES AHCH O)	7,005.32
43	Dec-09	Other Expenses	FERC	Utility	EL07-86 (Midwest ISO RSG proceedings)	273.41
44	Dec-09	Reg. Agency Assessment	FERC	Regulatory Commission	MISO	23,885.75
45	Jan-09	Other Expenses	MN	Utility	MN Rate Case	1,833.65
46	Jan-09	Other Expenses	MN	Utility	MN Rate Case	20,383.94
47	Jan-09	Other Expenses	MN	Utility	E017/M-08-528 (ASM Filing)	1,276.89
48	Jan-09	Other Expenses	MN	Utility	E017/M-04-1751 (Ethics Hotline Report)	9.00
49	Jan-09	Other Expenses	MN	Utility	E017/M-03-30 (COE calc, Streamline)	18.00
50	Jan-09	Other Expenses	MN	Utility	MN Rate Case	1,459.66
51	Jan-09	Other Expenses	MN	Utility	MN Rate Case	96.00
52	Jan-09	Other Expenses	MN	Utility	MN Rate Case	51.00
53	Jan-09	Other Expenses	MN	Utility	Miscellaneous	50.00
54	Jan-09	Other Expenses	MN	Utility	MN Rate Case	12,595.30
55	Jan-09	Other Expenses	MN	Utility	MN Rate Case	856.65
56	Feb-09	Other Expenses	MN	Utility	MN Rate Case	21,991.37
57	Feb-09	Other Expenses	MN	Utility	MN Rate Case	115.18
58	Feb-09	Other Expenses	MN	Utility	MN Rate Case	1,280.62
59	Feb-09	Other Expenses	MN	Utility	MN Rate Case	15.20
60	Feb-09	Other Expenses	MN	Utility	MN Rate Case	3.00
61	Mar-09	Other Expenses	MN	Utility	MN Rate Case	6,033.44
62	Mar-09	Other Expenses	MN	Utility	MN Rate Case	157.42
63	Mar-09	Other Expenses	MN	Utility	MN Rate Case	143.00
64	Mar-09	Other Expenses	MN	Utility	MN Rate Case	27.10
65	Mar-09	Other Expenses	MN	Utility	MN Rate Case	14.00
66	Mar-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments	(22,460.73)

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

Line No.	Date	Category	Jurisdiction	Assessed By	Docket	Amount
67	Mar-09	Other Expenses	MN	Utility	MN Rate Case	22.96
68	Mar-09	Other Expenses	MN	Utility	Miscellaneous	5,762.23
69	Mar-09	Other Expenses	MN	Utility	MN Rate Case	22,431.13
70	Mar-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments	34,028.54
71	Apr-09	Other Expenses	MN	Utility	MN Rate Case	4,387.67
72	Apr-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments	22,460.73
73	Apr-09	Other Expenses	MN	Utility	Miscellaneous	3,690.95
74	Apr-09	Other Expenses	MN	Utility	MN Rate Case	14,533.10
75	Apr-09	Other Expenses	MN	Utility	Miscellaneous	1,925.61
76	Apr-09	Other Expenses	MN	Utility	EO17/M-08-1529 (MN Renewable Resource Rider Case)	221.00
77	May-09	Other Expenses	MN	Utility	MN Rate Case	508.63
78	May-09	Other Expenses	MN	Utility	EO17/M-05-968	115.04
79	May-09	Other Expenses	MN	Utility	EO17/M-05-969	212.15
80	May-09	Other Expenses	MN	Utility	Miscellaneous	8.61
81	May-09	Other Expenses	MN	Utility	EO17/M-08-1529 (MN Renewable Resource Rider Case)	55.25
82	Jun-09	Other Expenses	MN	Utility	EO17/M-09-469	221.00
83	Jun-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments	(135,000.00)
84	Jun-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments	36,796.37
85	Jun-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments (reduced for statutory cap)	(13,792.63)
86	Jun-09	Reg. Agency Assessment	MN	Regulatory Commission	EO17/GR-07-1178 (MN General Rate Case)	149,765.35
87	Jul-09	Other Expenses	MN	Utility	EO17/M-07-1130 (AAA 2006-2007)	64.00
88	Jul-09	Other Expenses	MN	Utility	EO17/M-07-1130 (AAA 2006-2007)	37.45
89	Jul-09	Other Expenses	MN	Utility	EO17/M-07-1130 (AAA 2006-2007)	7.09
90	Aug-09	Other Expenses	MN	Utility	MN Reg - IRP Extension	96.00
91	Aug-09	Other Expenses	MN	Utility	EO17/M-08-1529 (MN Renewable Resource Rider Case)	1,267.02
92	Sep-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments	40,094.39
93	Sep-09	Other Expenses	MN	Utility	Annual Depreciation Filing - MN	12,200.10
94	Sep-09	Other Expenses	MN	Utility	EO17/M-03-30 (Annual FCA True-Up Mechanism)	66.28
95	Sep-09	Other Expenses	MN	Utility	09-881 (Transmission Cost Recovery Rider)	220.00
96	Sep-09	Other Expenses	MN	Utility	EO17/M-03-30 (Annual FCA True-Up Mechanism)	96.00
97	Oct-09	Other Expenses	MN	Utility	EO17/M-03-30 (Annual FCA True-Up Mechanism)	678.00
98	Oct-09	Other Expenses	MN	Utility	Miscellaneous	2,325.05
99	Oct-09	Other Expenses	MN	Utility	2009 Capital Structure	4,828.37
100	Nov-09	Other Expenses	MN	Utility	Miscellaneous	(8.61)
101	Nov-09	Other Expenses	MN	Utility	MN Reg - IRP Extension	9.00
102	Nov-09	Other Expenses	MN	Utility	Miscellaneous	497.25
103	Nov-09	Other Expenses	MN	Utility	EO17/M-03-30 (Annual FCA True-Up Mechanism)	102.50
104	Dec-09	Reg. Agency Assessment	MN	Regulatory Commission	Assessments	19,437.55
105	Dec-09	Other Expenses	MN	Utility	2009 Capital Structure	254.12
106	Dec-09	Other Expenses	MN	Utility	EG-999/AA-07-1130 (MN PUC Regulatory Matters)	382.50
107	Dec-09	Other Expenses	MN	Utility	MN Rate Case	38,099.12
108	Dec-09	Other Expenses	MN	Utility	EO17/M-03-30 (Annual FCA True-Up Mechanism)	226.50
109	Dec-09	Other Expenses	MN	Utility	MN Rate Case	60.50
110	Dec-09	Other Expenses	MN	Utility	Miscellaneous	60.50
111	Jan-09	Other Expenses	ND	Utility	ND Rate Case	7,755.15
112	Jan-09	Other Expenses	ND	Utility	ND Rate Case	181.92
113	Jan-09	Other Expenses	ND	Utility	ND Rate Case	154.97
114	Jan-09	Other Expenses	ND	Utility	PU 08-742	1,515.05
115	Jan-09	Other Expenses	ND	Utility	ND Rate Case	1,685.96
116	Jan-09	Other Expenses	ND	Utility	ND Rate Case	2,672.54
117	Feb-09	Other Expenses	ND	Utility	ND Rate Case	28,191.59
118	Feb-09	Other Expenses	ND	Utility	ND Rate Case	20,220.06
119	Feb-09	Other Expenses	ND	Utility	ND Rate Case	1,100.00
120	Mar-09	Other Expenses	ND	Utility	ND Rate Case	21,892.58
121	Mar-09	Other Expenses	ND	Utility	ND Rate Case	6.90
122	Mar-09	Other Expenses	ND	Utility	ND Rate Case	288.00
123	Mar-09	Other Expenses	ND	Utility	ND Rate Case	4,783.05
124	Mar-09	Other Expenses	ND	Utility	ND Rate Case	6,406.02
125	Mar-09	Other Expenses	ND	Utility	ND Rate Case	4,954.00
126	Apr-09	Other Expenses	ND	Utility	ND Rate Case	20,761.99
127	Apr-09	Other Expenses	ND	Utility	ND Rate Case	96.00
128	Apr-09	Other Expenses	ND	Utility	ND Rate Case	33.50
129	Apr-09	Other Expenses	ND	Utility	ND Rate Case	14,870.60
130	Apr-09	Other Expenses	ND	Utility	PU 08-862	15.00
131	Apr-09	Other Expenses	ND	Utility	PU 08-862	9.85
132	Apr-09	Other Expenses	ND	Utility	ND Rate Case	360.00
133	Apr-09	Other Expenses	ND	Utility	PU 08-862	13,201.99
134	May-09	Other Expenses	ND	Utility	ND Rate Case	22,326.29
135	May-09	Other Expenses	ND	Utility	ND Rate Case	26.67
136	May-09	Other Expenses	ND	Utility	ND Rate Case	110.50
137	May-09	Other Expenses	ND	Utility	ND Rate Case	105.60
138	May-09	Reg. Agency Assessment	ND	Regulatory Commission	PU 08-742	637.86
139	May-09	Reg. Agency Assessment	ND	Regulatory Commission	PU 08-862	38,680.54
140	May-09	Other Expenses	ND	Utility	ND Rate Case	6,137.50
141	May-09	Other Expenses	ND	Utility	PU 08-862	55.25
142	Jun-09	Other Expenses	ND	Utility	ND Rate Case	10,276.14
143	Jun-09	Reg. Agency Assessment	ND	Regulatory Commission	PU 08-742	68.64
144	Jun-09	Reg. Agency Assessment	ND	Regulatory Commission	PU 08-862	746.24
145	Jun-09	Other Expenses	ND	Utility	ND Rate Case	11,694.60
146	Jun-09	Other Expenses	ND	Utility	ND Rate Case	29,178.83
147	Jul-09	Other Expenses	ND	Utility	ND Rate Case	9,780.33
148	Jul-09	Other Expenses	ND	Utility	ND Rate Case	4,245.75
149	Jul-09	Other Expenses	ND	Utility	Assessments	2,388.00
150	Aug-09	Other Expenses	ND	Utility	ND Rate Case	2,552.41
151	Sep-09	Other Expenses	ND	Utility	ND Rate Case	14,300.92
152	Sep-09	Other Expenses	ND	Utility	ND Rate Case	616.85
153	Sep-09	Other Expenses	ND	Utility	ND Rate Case	24.94
154	Oct-09	Other Expenses	ND	Utility	ND Rate Case	5,794.52
155	Oct-09	Other Expenses	ND	Utility	ND Rate Case	717.22
156	Oct-09	Other Expenses	ND	Utility	ND Rate Case	340.14
157	Oct-09	Other Expenses	ND	Utility	ND Rate Case	3,562.50
158	Oct-09	Other Expenses	ND	Utility	ND Rate Case	86.30
159	Oct-09	Other Expenses	ND	Utility	ND Rate Case	35.01
160	Nov-09	Other Expenses	ND	Utility	ND Rate Case	12,244.12
161	Nov-09	Other Expenses	ND	Utility	ND Rate Case	344.25
162	Nov-09	Other Expenses	ND	Utility	ND Rate Case	800.00
163	Dec-09	Other Expenses	ND	Utility	ND Rate Case	1,820.80
164	Dec-09	Filing Fee	ND	Regulatory Commission	Miscellaneous	50.00

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

Line No.	Date	Category	Jurisdiction	Assessed By	Docket	Amount
165	Dec-09	Reg. Agency Assessment	ND	Regulatory Commission	Assessments	50,000.00
166	Dec-09	Other Expenses	ND	Utility	ND Rate Case	765.00
167	Dec-09	Other Expenses	ND	Utility	ND Rate Case	4.43
168	Jan-09	Other Expenses	SD	Utility	SD Rate Case	15,283.75
169	Jan-09	Other Expenses	SD	Utility	SD Rate Case	1,193.40
170	Jan-09	Other Expenses	SD	Utility	SD Rate Case	(5,393.25)
171	Feb-09	Other Expenses	SD	Utility	SD Rate Case	9,733.11
172	Feb-09	Other Expenses	SD	Utility	SD Rate Case	342.18
173	Feb-09	Other Expenses	SD	Utility	SD Rate Case	12,453.42
174	Feb-09	Other Expenses	SD	Utility	SD Rate Case	275.00
175	Mar-09	Other Expenses	SD	Utility	SD Rate Case	13,306.21
176	Mar-09	Other Expenses	SD	Utility	SD Rate Case	6,923.85
177	Mar-09	Other Expenses	SD	Utility	SD Rate Case	1,238.50
178	Apr-09	Other Expenses	SD	Utility	SD Rate Case	13,548.00
179	Apr-09	Other Expenses	SD	Utility	SD Rate Case	10,790.67
180	Apr-09	Other Expenses	SD	Utility	SD Rate Case	276.95
181	Apr-09	Other Expenses	SD	Utility	SD Rate Case	763.75
182	May-09	Other Expenses	SD	Utility	SD Rate Case	14,480.24
183	May-09	Other Expenses	SD	Utility	SD Rate Case	54.40
184	May-09	Other Expenses	SD	Utility	SD Rate Case	60.40
185	Jun-09	Other Expenses	SD	Utility	SD Rate Case	18,895.48
186	Jun-09	Other Expenses	SD	Utility	SD Rate Case	128.00
187	Jun-09	Other Expenses	SD	Utility	SD Rate Case	5,841.10
188	Jun-09	Other Expenses	SD	Utility	SD Rate Case	2,983.50
189	Jun-09	Other Expenses	SD	Utility	Miscellaneous	319.54
190	Jul-09	Other Expenses	SD	Utility	SD Rate Case	2,458.48
191	Jul-09	Other Expenses	SD	Utility	SD Rate Case	933.03
192	Jul-09	Other Expenses	SD	Utility	SD Rate Case	444.86
193	Jul-09	Other Expenses	SD	Utility	SD Rate Case	106.88
194	Jul-09	Other Expenses	SD	Utility	SD Rate Case	318.24
195	Jul-09	Other Expenses	SD	Utility	SD Rate Case	1,885.29
196	Jul-09	Other Expenses	SD	Utility	Assessments	255.36
197	Jul-09	Reg. Agency Assessment	SD	Regulatory Commission	Assessments	41,695.63
198	Jul-09	Other Expenses	SD	Utility	SD Rate Case	141.45
199	Jul-09	Other Expenses	SD	Utility	SD Rate Case	2.65
200	Aug-09	Other Expenses	SD	Utility	SD Rate Case	(1.07)
201	Nov-09	Other Expenses	SD	Utility	Miscellaneous	(319.54)
202	Nov-09	Other Expenses	SD	Utility	EL08-030	100,000.00
203	Nov-09	Other Expenses	SD	Utility	SD Rate Case	200.00
204	Dec-09	Other Expenses	SD	Utility	SD Rate Case	6,723.38
205						2,009,548.50
206						
207	MN	Rate Case Expenses - OTP	Total MN Misc Expense	198,839.84	Total MN Assessment	118,564.22
208	ND	Rate Case Expenses	Total ND Misc Expense	379,286.87	Total ND Assessment	2,388.00
209	SD	Rate Case Expenses	Total SD Misc Expense	236,391.85	Total SD Assessment	41,950.99
210			Total FERC Misc Expense	815,677.63	Total FERC Assessment	216,449.10
211				1,630,196.19		379,352.31

Check	2,009,548.50
Remove non-asset based share of FERC assessment	(70,429.03)
Remove FERC RSG legal fees related to non-asset based	(217,244.26)
Net	1,721,875.21
Removal of MN Rate Case Expenses Charged in 2009 (Non Labor)	(105,869.64)
Removal of ND Rate Case Expenses Charged in 2009 (Non Labor)	(216,309.05)
Removal of SD Rate Case Expenses Charged in 2009 (Non Labor)	(148,344.40)
Annual MN Rate Case Expense Allowed in Order	486,826.00
Annual ND Rate Case Expense Allowed in Order	166,667.00
Annual SD Rate Case Expense Allowed in Order	45,000.00
Regulatory Expense Allowed	1,949,845.12
Total on page 1	1,949,845.12
	0.00

Source "FERC 928 Detail" located in the 2009 Actual Supporting Workpaper:

	MWH		
Non-asset based	2,243,078	below the line	70,429.03
Asset based	398,626		
Retail	4,248,063		
FERC	3,871		
above line	4,650,560	above the line	146,020.07
total	6,893,638		

Note 1 A review prior to completion of the COSS will need to be performed to verify that amounts are correctly classified

Note 2 Allocate RSG legal fees below the line for n **217,244.26**

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Charitable Contributions
 Actual Year 2009**

(A)

(B)

Line No.	Account 426.1/5371 Donations:		
1	Minnesota	187,330	(1)
2	Allowable Portion of Minnesota Contributions (50%)	93,665	(3)
3	Total Company	369,916	(2)
4	(Contributions not allowed in North Dakota and South Dakota.)		

- (1) B-6, Page 2 of 6
- (2) 12/09 Financial Statement, Page 12, (A/C 426.1/5371.0000)
- (3) Minnesota allows 1/2 of qualified charitable contributions.

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Charitable Contributions
 Actual Year 2009**

	(A)	(B)	(C)	(D)
Line No.	Source: OTPGL706 (Oracle General Ledger Report Job)			
1	Total for Cost Center	10	\$4,315	Fergus Falls Customer Service Center
2	Total for Cost Center	40	2,930	Morris Customer Service Center
3	Total for Cost Center	60	100	Wahpeton Customer Service Center
4	Total for Cost Center	100	11,398	Bemidji Customer Service Center
5	Total for Cost Center	110	7,443	Crookston Customer Service Center
6	Total for Cost Center	140	100	Milbank Customer Service Center
7	Total for Cost Center	270	300	Public/Legislative Relations
8	Total for Cost Center	390	6,549	Print & Mail Services
9	Total for Cost Center	690	149,823	Business Unit Administration
10	Total for Cost Center	720	3,000	Human Resources
11	Total for Cost Center	1100	1,150	BSP - Administrative
12	Total for Cost Center	1200	222	Coyote Station - Administrative
13				
14		Total for MN	\$187,330	
15				
16				
17	Total for Cost Center	10	\$257	Fergus Falls Customer Service Center
18	Total for Cost Center	20	7,886	Devils Lake Customer Service Center
19	Total for Cost Center	30	9,393	Jamestown Customer Service Center
20	Total for Cost Center	60	7,375	Wahpeton Customer Service Center
21	Total for Cost Center	80	2,337	Rugby Customer Service Center
22	Total for Cost Center	100	250	Bemidji Customer Service Center
23	Total for Cost Center	110	696	Crookston Customer Service Center
24	Total for Cost Center	140	248	Milbank Customer Service Center
25	Total for Cost Center	270	14,911	Public/Legislative Relations
26	Total for Cost Center	690	91,637	Business Unit Administration
27	Total for Cost Center	720	1,500	Human Resources
28	Total for Cost Center	900	100	Safety Services
29	Total for Cost Center	1200	175	Coyote Station - Administrative
30				
31		Total for ND	\$136,764	
32				
33				
34	Total for Cost Center	40	\$100	Morris Customer Service Center
35	Total for Cost Center	60	112	Wahpeton Customer Service Center
36	Total for Cost Center	140	9,031	Milbank Customer Service Center
37	Total for Cost Center	270	30	Public/Legislative Relations
38	Total for Cost Center	690	24,500	Business Unit Administration
39	Total for Cost Center	720	500	Human Resources
40	Total for Cost Center	1100	1,585	BSP - Administrative
41				
42		Total for SD	\$35,859	
43				
44		Grand Total		\$359,952
45				
46				
47		Add: All other States in CC 690		9,964
48				
49		Total Company Donations		\$369,916

Source: See the "2009 Donations" file in the 2009 Actual COSS Supporting Worksheets Folder

Number	Cost Center
0010	FERGUS FALLS CUSTOMER SERVICE CENTER
0020	DEVILS LAKE CUSTOMER SERVICE CENTER
0030	JAMESTOWN CUSTOMER SERVICE CENTER
0040	MORRIS CUSTOMER SERVICE CENTER
0060	WAHPETON CUSTOMER SERVICE CENTER
0080	RUGBY CUSTOMER SERVICE CENTER
0090	CUSTOMER SERVICE DEVELOPMENT
0100	BEMIDJI CUSTOMER SERVICE CENTER
0110	CROOKSTON CUSTOMER SERVICE CENTER
0140	MILBANK CUSTOMER SERVICE CENTER
0150	OPERATIONS SUPPORT
0190	ACCOUNTING RESEARCH & CONSULTING
0200	FIXED ASSETS ACCOUNTING
0210	FINANCIAL REPORTING
0220	APPLICATIONS & OPERATIONS
0260	COMPUTER NETWORK SERVICES
0270	PUBLIC/LEGISLATIVE RELATIONS
0300	SPECIAL ENGINEERING
0310	DELIVERY PLANNING
0320	TRANSMISSION MAINTENANCE
0330	SUBSTATION MAINTENANCE
0340	TELECOMMUNICATIONS SERVICES
0360	SYSTEM OPERATIONS
0380	ELECTRICAL REPAIR SHOP
0390	PRINT & MAIL SERVICES
0470	CONSTRUCTION MAINTENANCE
0460	SYSTEM ENGINEERING
0480	T & D ENGINEERING
0530	BUILDING SERVICES
0550	CORPORATE SERVICES
0560	CORPORATE GROUP
0570	RESOURCE PLANNING
0610	COMMERCIAL SALES
0620	INDUSTRIAL SERVICES
0630	ENERGY MEASUREMENT & CONTROL
0680	LEGAL AFFAIRS
0690	BUSINESS UNIT ADMINISTRATION
0700	BUDGET/FORECAST
0720	HUMAN RESOURCES
0740	RISK MANAGEMENT
0750	BUSINESS PLANNING
0760	POWER SERVICES
0770	ENVIRONMENTAL SERVICES
0780	SUPPLY SUPPORT
0790	NEW BUSINESS DEVELOPMENT
0810	STRATEGIC SOURCING
0830	TECHNICAL SERVICES
0840	MARKET PLANNING
0850	REGULATORY SERVICES
0870	LAND MANAGEMENT
0871	SAFETY & CLAIMS DEPARTMENT

0900 SAFETY SERVICES
0960 ACCOUNTING TRANSACTIONS
0980 OTESCO GAS
0990 OTESCO TECHNICAL SERVICES
1000 G.O. EXPENSE CHARGES TO BSP & COYOTE STATION
1020 HOOT LAKE PLANT
1040 ORTONVILLE
1100 BSP - ADMINISTRATIVE
1110 BSP - ELECTRICAL
1120 BSP - MAINTENANCE
1130 BSP - OPERATIONS
1140 BSP - YARD
1190 BIG STONE PLANT - PARTNERS SHARE
1200 COYOTE STATION - ADMINISTRATIVE
1210 COYOTE STATION - ELECTRIC
1220 COYOTE STATION - MAINTENANCE
1230 COYOTE STATION - OPERATIONS
1240 COYOTE STATION - YARD
1290 COYOTE STATION - PARTNERS SHARE
1310 HOOT LAKE HYDRO
1320 WRIGHT HYDRO
1330 PISGAH HYDRO
1340 DAYTON HOLLOW HYDRO
1350 TAPLIN GORGE HYDRO
1380 BEMIDJI HYDRO
1400 JAMESTOWN COMBUSTION TURBINE
1410 LAKE PRESTON COMBUSTION TURBINE
1430 FERGUS CONTROL CENTER UNIT #1
1440 SOLWAY COMBUSTION TURBINE
1980 CENTRAL STORES
1990 TRANSPORTATION

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Depreciation Expense-Production
 Actual Year 2009**

Line No.	(A)	(B)	Total
1	Production		18,977,963 (1)
2			
3	Plus: Hydro Licensing		47,884 (1)
4			
5	Total Production		19,025,847
6			
7	Less: Wind Production		8,541,650 (1)
8			
9	Total Production, Excluding Wind		10,484,197
10			
11	Base Demand	75.29% (6)	7,893,035 (3);(8)
12			
13	Peak Demand	24.71% (6)	3,274,494 (2);(4);(8)
14		8.00% (7)	
15			
16	Base Energy	92.00% (7)	7,858,318 (5);(8)
17			
18			
19	Total Production		19,025,847

- (1) B - 7, Page 2 of 2
- (2) Total Production, Excluding Wind X Peaking Demand Factor
- (3) Total Production, Excluding Wind X Base Demand Factor
- (4) Wind Production X Peak Demand % for Wind
- (5) Wind Production X Base Energy % for Wind
- (6) Respective year's C - 1, Page 1 of 2
- (7) Per MISO Wind Capacity Credit Calculation
- (8) Inputs for the Input Summary

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Depreciation and Amortization Expense
 Actual Year 2009**

(A)

(B)

Line No.	Depreciation Expense 12 Mo Ended 12/31/09	Total	
1	Steam (Excluding Un Tr & Ortonville)	9,220,427	(2)
2	Hydro	119,331	
3	I.C. & Other	1,096,555	
4	Wind	8,541,650	
5	Total Production	18,977,963	
6			
7	Transmission	4,215,774	(2)
8	Distr bution	9,436,705	(2)
9			
10	General (Excluding Transp 392,390.2 & WHSE, 390.3, 393, 394.1 & CAP A&G)	2,261,964	
11	Gain on Wahpeton Office	(5,576)	(3)
12	Airplane	70,955	
13	(Gain) or Loss on Vehicles	81,812	(3)
14	Total General	2,409,155	
15			
16	Subtotal	35,039,597	
17			
18	Intangible		
19	Computer Software	506,831	
20	Hydro Licensing	47,884	
21		554,715	
22			
23	Total Depreciation	35,594,312	(1)

(1) Above Reconciliation of Depreciation Expense to Dec Financial Statements	35,594,312	
Central Stores Clearing (390.3 and 393)	0	
Rate Case Expense & Holdco Expense Deferral and Annual Amortization	(213,094)	(3)
	<u>35,381,218</u>	
Monthly Financial Statements (non-FERC)	35,381,218	
Difference from FERC (rounding)	-	

(2) Includes Capitalized Cost and Acquisition Adjustment Amortization from W/P B-8, Page 2.

(3) Per Depreciation Reconciliation Included in the work paper referenced below.

Source: "2009 Actual Yr Depreciation 13-Month Average" file located in Misc Work Paper Folder.

**Recap of Big Stone Capitalized Costs
All Jurisdictions
Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Rate Base	Minnesota A/C 186.10	North Dakota A/C 186.20	South Dakota A/C 186.30	FERC A/C 186.40	Total
1	December 2008	(1) 0	57,623	5,203	(1) 0	62,826 (2)
2	January 2009	0	54,233	4,897	0	59,130 (3)
3	February	0	50,844	4,591	0	55,434 (3)
4	March	0	47,454	4,284	0	51,739 (3)
5	April	0	44,065	3,978	0	48,043 (3)
6	May	0	40,675	3,672	0	44,347 (3)
7	June	0	37,285	3,366	0	40,651 (3)
8	July	0	33,896	3,060	0	36,955 (3)
9	August	0	30,506	2,753	0	33,260 (3)
10	September	0	27,117	2,447	0	29,564 (3)
11	October	0	23,727	2,141	0	25,868 (3)
12	November	0	20,338	1,835	0	22,172 (3)
13	December	0	16,948	1,528	0	18,476 (3); (5)
14						
15	Average Rate Base Balance	0	37,285	3,366	0	40,651
16						
17	Amortization amount ties to Page 2 of 2		40,675	3,675	(4)	

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

(2) 2008 COSS.

Costs approved for rate base treatment and amortization over the remaining life of Big Stone Plant.

Ordered by NDPSC per Docket Number PU-401-88-374 dated 12/20/88.

Ordered by SDPUC per Docket Number F-3691 dated 10/30/87.

(3) Prior Month balance less amount of amortization from table below.

(4) The amortization for the year is booked to A/C 406.20 & 406.30 (See Table Below) and is included as Depreciation Expense for the the current year.

(5) Agrees to FERC 186.0 Detail file located in the 2009 Actual Year Supporting Workpaper Folder.

Monthly Expenses

Line No.	Rate Base	Minnesota A/C 406.10	North Dakota A/C 406.20	South Dakota A/C 406.30	FERC A/C 406.40	
18	January 2009	0	3,390	306	0	
19	February	0	3,390	306	0	
20	March	0	3,390	306	0	
21	April	0	3,390	306	0	
22	May	0	3,390	306	0	
23	June	0	3,390	306	0	
24	July	0	3,390	306	0	
25	August	0	3,390	306	0	
26	September	0	3,390	306	0	
27	October	0	3,390	306	0	
28	November	0	3,390	306	0	
29	December	0	3,390	306	0	
30						
31	Total	0	40,675	3,675	0	

**Recap of Big Stone Capitalized Costs
All Jurisdictions
Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	BU	CC	Acct	Sub	FERC1	FERC2	YTD Bal
1	010	1000	5220	4000	40600	00000	44,349.60 (5)
2							
3							
4							
5							
6							
7	3/12/2010	Amortization - Acquisition Adjustment (115) & Big Stone Deferred Charges (186)					
8		Jurisdictional Depreciation Information					
9							
10							
11							
12		Minnesota	North Dakota	South Dakota	FERC	Total	
13	Reserves (Ending)						
14	Big Stone Acquisition Adjustment						
15		(4)	(4)	(4)	(4)		
16	Steam	691,024.76	507,883.25	102,622.74	7,353.61	1,308,884.36	(1)
17	Transmission	24,098.86	19,315.57	3,853.85	766.14	48,034.42	(1)
18	Distribution	226.69	210.01	43.52	2.78	483.00	(1)
19							
20	Total A/C 115	<u>715,350.31</u>	<u>527,408.83</u>	<u>106,520.11</u>	<u>8,122.53</u>	<u>1,357,401.78</u>	Acct 1799
21							
22	Big Stone Deferred Charges Reserve	(4)	<u>854,176.66</u>	<u>187,992.05</u>		<u>1,042,168.71</u>	Acct 1860.2500
23							
24							
25	Amortization						
26							
27	Big Stone						
28	406.20 & .30	(2) 0.00	40,675.08	3,674.52	0.00	44,349.60	
29	406.11/41	24,788.11	17,786.44	4,567.05	48.88	47,190.48	(1); (3)
30							
31	Total Production	24,788.11	58,461.52	8,241.57	48.88	91,540.08	
32							
33	Transmission						
34	406.11/41	874.06	678.08	160.39	19.43	1,731.96	(1); (3)
35							
36							
37	Distribution						
38		7.93	7.71	1.71	0.05	17.40	(1); (3)
39							
40							
41	Total 406	<u>25,670.10</u>	<u>59,147.31</u>	<u>8,403.67</u>	<u>68.36</u>	<u>93,289.44</u>	
42							
43	MN Gain on Wahpeton Office						
44	General Plant	<u>0.00</u>				<u>0.00</u>	to depr sum -
45					Check total	93,289.44	Recap 406

(1) Per "Depreciation 13 Month Average - Final" file, Tab - "Acq Adjst 115_406"; Located in the Miscellaneous W/P Folder.

(2) W/P B-8, Page 1 of 2

(3) Jurisdictional Amounts per Depreciation Accountant

(4) Prior Year Accumulated balances plus current year amortization.

(5) Per G/L Fire

Prepared by: arh
 Reviewed by: kas

Otter Tail Power Company
Analysis of Investment Tax Credit
Actual Year 2009

(A) (B) (C) (D) (E) (F)

Line No.			(Non Utility) - (Below the Line Expense)				Account 255 Net
			Account 411.4		Account 411.5		
			Debit	Credit	Debit	Credit	
1	Balance at 12/31/08	(1)	0	0	0	0	(5,918,245)
2							
3	2009 CURRENT YEAR ACTIVITY:						
4	Current Year ITC Recapture	(3)	0	0	0	0	
5	Current Year ITC Amortization	(2)	0	(991,146)	0	(673)	
6							
7	TOTAL 2009 ACTIVITY		0	(991,146)	0	(673)	991,819 (2)
8							
9							
10	Balance at December 31, 2009						(4,926,426) (4)

- (1) Per 2008 COSS W/P B-10, Page 1 of 3.
- (2) B-10, Page 2 of 3. (673) amount is from 1976
- (3) B-10, Page 3 of 3
- (4) Ties to GL and B-10, Pages 2 and 3 with immaterial rounding differences

Prepared by: arh
Reviewed by: kas

**Otter Tail Power Company
Analysis of Investment Tax Credit
Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(K)
Line No.	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC	SumOfBalance
1	2009	100	10	0	5410	4114	0	0	4114	(\$532,312)
2	2009	100	20	0	5410	4114	0	0	4114	(196,227)
3	2009	100	30	0	5410	4114	0	0	4114	(262,607)
4										(\$991,146)
5										
6	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC	SumOfBalance
7	2009	100	10	0	5410	4115	0	0	4115	(\$361)
8	2009	100	20	0	5410	4115	0	0	4115	(132)
9	2009	100	30	0	5410	4115	0	0	4115	(180)
10										(\$673)
11										
12	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC	SumOfBalance
13	2009	100	10	0	2525	0	0	0	2550	(\$2,643,759)
14	2009	100	20	0	2525	0	0	0	2550	(973,490)
15	2009	100	30	0	2525	0	0	0	2550	(1,309,177)
16										(\$4,926,427)
17										
18	<u>Year</u>	<u>Comp</u>	<u>BU</u>	<u>CC</u>	<u>Acct</u>	<u>Sub</u>	<u>Activity</u>	<u>Proj</u>	<u>FERC1</u>	<u>Dec-09 Bal</u>
19		100	70	0	5410	4114	0	0	41104	(\$991,146)
20										
21		100	70	0	5410	4115	0	0	41105	(\$673)
22										
23		100	70	0	2525	0	0	0	25500	(\$4,926,427)

Source FERC GL Account data for appropriate year.

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Analysis of Investment Tax Credit
 Actual Year 2009**

	Book Amortization Life (A)	(B)	33 1/3 years (C)	(D)	Tax Year 2008 (E)	(F)	(G)	
Line No.		ITC Utilized as of 12/31/08	ITC Lost from 83-86 RAR	ITC Recapture for 2009	Remaining After ITC Adjustments	2009 Amortization	Remaining Balance as of 12/31/09	
1	1971	0			0	0	0	
2	1972	0			0	0	0	
3	1973	(0)			(0)	0	(0)	
4	1974	0			0	0	(0)	
5	1975	29,276			29,276	29,275	1	
6	1976	35,921			35,921	35,921	(0)	
7	1976	897			897	673	224	
8	1977	248,590			248,590	106,539	142,051	
9	1978	175,507			175,507	52,653	122,854	
10	1979	144,948			144,948	33,449	111,499	
11	1980	1,271,328			1,271,328	238,374	1,032,954	
12	1981	188,432			188,432	29,752	158,680	
13	1982	1,862,292			1,862,292	253,949	1,608,343	
14	1983	844,517			844,517	101,342	743,175	
15	1984	349,076			349,076	37,401	311,675	
16	1985	558,916			558,916	54,089	504,827	
17	1986	208,547			208,547	18,401	190,146	
18	1987	0			0	0	0	
19	1988	0			0	0	0	
20	1989	0			0	0	0	
21								
22	TOTAL	5,918,247	0	0	5,918,247	991,819	4,926,428	(1)
23								
24				SM 10				

Note: Per 2009 ITC Amortization (itc-amort09) work paper found in "2009 Actual COSS Supporting Worksheets/Tax 2009 Tax Fo

(1) Off by \$1 due to rounding.

Otter Tail Corp (OTP & Corp)
Schedule M-1
(Separate Return Basis)
2009 YE Accrual

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

Line No.	(X) = Completed	(A)	(B) Federal	(C) MN	(D) ND	(E) REFERENCE
1	X	Net Income Per Books - OTP only	34,078,812	34,078,812	34,078,812	SD 42
2	X	Income Tax - A/C (409.1) 5410.1001 - 1004	(41,140,493)	(41,140,493)	(41,140,493)	Per GL (12/31/09)
3	X	Income Tax - A/C (409.2) 5410.2001 - 2004	793,778	793,778	793,778	Per GL (12/31/09)
4	X	Income Tax - A/C (409.2-99) 5410.4120	0	0	0	Per GL (12/31/09)
5	X	Income Tax - A/C (410.1 & 411.1) 5410.4101 & 5410.4111	43,099,836	43,099,836	43,099,836	Per GL (12/31/09)
6	X	Income Tax - A/C (410.2 & 411.2) 5410.4102 & 5410.4112	223,783	223,783	223,783	Per GL (12/31/09)
7	X	Income Tax - A/C (411.4) 5410.4114	(2,330,610)	(2,330,610)	(2,330,610)	Per GL (12/31/09)
8	X	Income Tax - A/C (411.5) 5410.4115	(673)	(673)	(673)	Per GL (12/31/09)
9	X	Net Income Before Tax (Consolidated)	34,724,433	34,724,433	34,724,433	
10	X	Net Income Before Tax (OTP)	34,724,433	34,724,433	34,724,433	(tie this to SD 42 NIBT)
11	X	(Utility NIBT)	0	<== proofcheck	34,724,433	Enter correct NIBT in cell to left to calc 'proofcheck'
12						
13		ADDITIONS:				
14	(2) X	Book Provision - Property Repairs (Storm Damages)	0	0	0	SD 50
15	(2) X	Book Provision - Injuries & Damages	2,342	2,342	2,342	SD 51
16	(2) X	Book Provision - Workmen's Comp	177,176	177,176	177,176	SD 52
17	(2) X	Book Provision - Post Retire Med Benefit (FAS 106)	4,738,555	4,738,555	4,738,555	SD 54 (Revised 1/16/01)
18	(2) X	Book Provision - Post Employ Med Benefit (FAS 112)	145,652	145,652	145,652	SD 55
19	(2) X	Book Provision - Supplemental Pension Reserve	1,368,439	1,368,439	1,368,439	SD 56
20	(2) X	Book Provision - Bad Debts	1,235,965	1,235,965	1,235,965	SD 57
21	(2) X	Book Provision - Loan Pools	(38,500)	(38,500)	(38,500)	SD 58
22	(1) X	C Non-Qual. Retire Savings - Employee Contribs (book expense)	176,871	176,871	176,871	SD 59 (trsfed to Corp on 1/1/02)
23	(1) X	C Non-Qual. Retire Savings - COLI Non-deductible premiums	0	0	0	SD 59 (trsfed to Corp on 1/1/02)
24	(1) X	Book Provision for Deferred Settlement (book expense)	176,484	176,484	176,484	SD 7
25	(6) X	Meal Allowances - 50% Disallowed	38,335	38,335	38,335	SD 33 (A/C 5101.2600)
26	(10) X	Accrued Vacation Pay	73,953	73,953	73,953	SM 13
27	(5) X	CIP Tracker Account - MN (Net)	0	0	0	SM 26
28	(5) X	CIP Tracker Account - SD (Net)	53,183	53,183	53,183	SM 26
29	(6) X	Interest Capitalized on Construction (Taxable)	2,744,415	2,744,415	2,744,415	SM 14
30	(4)(8) X	Amort - Acq Costs on Big Stone Plant	93,289	93,289	93,289	SM 9
31	(1) X	Lobbying Expense (Non-Deductible)	38,596	38,596	38,596	SD 29
32	(1) X	Amortization of Loss on Reacquired Debt	306,279	306,279	306,279	A/C 5320.2000 (SD 44)
33	(1) X	Actual Gain on Reacquired Bonds	0	0	0	SD 44
34	(1) X	Penalties	4,960	4,960	4,960	A/C 5373
35	(6) X	B Restricted Stock Incentive - All (Book expense)	173,095	173,095	173,095	SM 15
36	(6) X	Capitalized A & G (Books expensed)	2,255,875	2,255,875	2,255,875	SM 18
37	(8) X	NDSBIC Partnership (K-1 taxable income)	0	0	0	SM 28 (From Corporate)
38	(1) X	Customer Rebates Capitalized Current Yr (IRS audit 1993-94)	20,403	20,403	20,403	SM 27
39	(9), (6) X	Federal Empowerment Zone Tax Credit	9,000	N/A	N/A	SM 35
40	(1) X	Mapleton Industrial Park - Book Writedown	0	0	0	SM 30
41	(6) X	CIAC - Contribution in Aid of Constr.-Taxable Current Yr	0	0	0	SM 31 -
42	(13) X	PBR Refund to ND	0	0	0	N/A
43	(1) X	BSP II Land Write-off	0	0	0	SM 33
44	(9), (6) X	Income from Property	1,874,107	1,817,731	1,874,107	PT Report 17
45	(6) X	Highway Reimbursements	(1,150,187)	(1,150,187)	(1,150,187)	SD 1
46	(1) X	2008 Revenue Sufficiency Guarantee Contingent Liability	0	0	0	SM 36
47	(6) X	Property Taxes	1,549,099	1,549,099	1,549,099	SM 37
48	(15) X	Wind Revenue Rider	13,749,078	13,749,078	13,749,078	SM 32
49	(1) X	Otter Tail Ag Enterprises	9,018	9,018	9,018	SM 38
50	(3) X	MN rate case deferred expense	445,159	445,159	445,159	SM 34
51	(6) X	Unicap Adjustment - Section 163a	115,000	115,000	115,000	SM 42
52	(1); (8) X	O Charitable Contributions	359,837	359,837	359,837	SD 35
53	(3) X	O ND Schedule 16 and 17 deferral	31,175	31,175	31,175	
54		Total Additions to Book Income	30,776,653	30,711,277	30,767,653	
55						
56		SUBTRACTIONS:				
57	(1) X	O Federally Exempt Interest	9,303	N/A	N/A	SD 15
58	(1) X	O State Exempt Interest (Where Allowed)	N/A	N/A	N/A	SD 15
59	(6) X	Pensions (FAS 87 & 88) Contributions (tax deductible)	0	0	0	SD 32
60	(6) X	Pensions (FAS 87 & 88) Non-taxable Book Income	(3,055,930)	(3,055,930)	(3,055,930)	SD 32
61	(2) X	Charges - Property Repairs (Storm Damages)	0	0	0	SD 50
62	(2) X	Charges - Injury & Damages	2,342	2,342	2,342	SD 51
63	(2) X	Charges - Workmen's Comp	177,176	177,176	177,176	SD 52
64	(2) X	Charges - Post Retire Medical Benefit (FAS 106)	1,721,112	1,721,112	1,721,112	SD 54
65	(2) X	Charges - Post Employ Med Benefit (FAS 112)	147,135	147,135	147,135	SD 55
66	(9), (6) X	Medicare Part D Expense Offset (nontaxable subsidy)	1,066,663	N/A	1,066,663	SD 3
67	(2) X	Charges - Supplemental Pension Reserve	1,112,444	1,112,444	1,112,444	SD 56
68	(2) X	Charges - Bad Debts	987,530	987,530	987,530	SD 57
69	(2) X	Charges - Loan Pool Write-offs	13,735	13,735	13,735	SD 58
70	(1) X	C Non-Qual. Retire Savings - Distributions (tax deduction)	39,454	39,454	39,454	SD 59 (trsfed to Corp on 1/1/02)
71	(1) X	C Non-Qual. Retire Savings - COLI non-taxed cash value increase	13,489	13,489	13,489	SD 59 (trsfed to Corp on 1/1/02)
72	(1) X	Payments for Deferred Settlement (tax deduction)	0	0	0	SD 7
73	(10) X	Removal Costs	3,029,927	3,029,927	3,029,927	SM 20
74	(5) X	CIP Tracker Account - MN (Net)	1,662,258	1,662,258	1,662,258	SM 26
75	(5) X	CIP Tracker Account - SD (Net)	0	0	0	SM 26
76	(10), (9) X	O Tax Depreciation - excluding Treasury Grant	123,166,039	94,924,386	123,183,661	DEPR 1
77	(5) X	O Tax Depreciation--Treasury Grant-Luverne Wind (Permanent Item)	9,054,631	3,018,210	9,054,631	PT Rpt 17
78	(10), (9) X	O Book Depreciation	(35,398,291)	(35,398,291)	(35,398,291)	DEPR 1
79	(6) X	AFDC Charged to Construction (Book)	4,216,005	4,216,005	4,216,005	SM 14
80	(6) X	Sec 481(a) Cap to Repair Basis Adjustments -2001-2009	42,618,532	43,784,048	42,618,532	PT Rpt 31 & 216
81	(1) X	Dividend Received Deduction (0 X 70%)	0	0	N/A	SD 15
82	(1) X	Amortized Gain on Reacquired Bonds	0	0	0	SD 44
83	(6) X	O ESOP Deduction (Leveraged)	1,952,402	1,952,402	1,952,402	SD 6
84	(1) X	B NDSBIC Partnership (book income not taxable)	0	0	0	SM 28
85	(6) X	B Restricted Stock Incentive - (Tax Deduction for Employee Gain)	140,123	140,123	140,123	SM 15
86	(6) X	B Restricted Stock Incentive - (Tax Deduction for Dividends)	3,068	3,068	3,068	SM 15
87	(1) X	Mapleton Industrial Park - Taxable Loss on Sale	(26,333)	(26,333)	(26,333)	SM 30
88	(1) X	Mark to Market Derivative Accounting	1,152,935	1,152,935	1,152,935	SD 42
89	(6) X	Sec. 174 R&D Deductions	0	0	0	

Otter Tail Corp (OTP & Corp)
Schedule M-1
(Separate Return Basis)
2009 YE Accrual

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

Line No.	(X) = Completed	(A)	(B)			(C)			(D)			(E) REFERENCE
			Federal	MN	ND							
90	(6)	X	Sec. 162 costs	0	0	0	0	0	0	0	Placeholder - no source doc	
91	(1)		Sec. 199 Production Activities Deduction	0	N/A	N/A	N/A	N/A	N/A	N/A	SM 39	
92	(3)	X	South Dakota rate case deferred expense	195,000	195,000	195,000	195,000	195,000	195,000	195,000		
93	(3)	X	North Dakota rate case deferred expense	486,111	486,111	486,111	486,111	486,111	486,111	486,111		
94	(15)	X	Transmission Cost Recovery Rider	420,129	420,129	420,129	420,129	420,129	420,129	420,129		
95	(6)	X	Big Stone II abandonment costs	3,278,495	3,278,495	3,278,495	3,278,495	3,278,495	3,278,495	3,278,495	SD 66	
1	(1)	X	2008 Revenue Sufficiency Guarantee contingent liability	543,000	543,000	543,000	543,000	543,000	543,000	543,000		
2	(7)	X	Wind Revenue Rider	14,585,324	14,585,324	14,585,324	14,585,324	14,585,324	14,585,324	14,585,324	SM 32	
3	(16)	X	ND Schedule 16 and 17 deferral	1,122,305	1,122,305	1,122,305	1,122,305	1,122,305	1,122,305	1,122,305	SM 43	
4			Total Subtractions from Book Income	174,436,113	140,247,589	174,444,432						
5												
6			Taxable Income Before Deduction for State Taxes	(108,935,027)	(74,811,879)	(108,952,346)						
7			Less: MN Estimated & Extension Tax Paid for Current Year	0	N/A	N/A	N/A	N/A	N/A	N/A	(Calcs) ties to MN separate tax w/s (from SUB ____)	
8			ND Estimated & Extension Tax Paid for Current Year	0	N/A	N/A	N/A	N/A	N/A	N/A	(Calcs) ties to ND separate tax w/s (from SUB ____)	
9	X	C	Add'l State Taxes Paid/(Recvd) for Prior Years	0	N/A	N/A	N/A	N/A	N/A	N/A	SM 10	
10			Taxable Income	(108,935,027)	(74,811,879)	(108,952,346)						
11	X	C	Apportionment Factors	100%	43.9155%	38.2906%	SM 2	(Separate Return)				
12			Apportioned Income	(108,935,027)	(32,854,011)	(41,718,507)						
13	X		Tax Rate	35%	9.8%	6.4%					(ND changed from 6.5% to 6.4% in 2009)	
14			Tax Liability Before Adjustments	(38,127,259)	(3,219,693)	(2,669,984)						
15	(11)(12)	X	Minnesota Minimum Fee & ND Incremental Tax Rate Adj.	N/A	5,000	(1,363)					(per state statute)	
16			Income Tax Liability Before Tax Credits	(38,127,259)	(3,214,693)	(2,671,347)						
17												
18	(13)	X	Less: Federal and North Dakota Wind Energy Tax Credits	(6,532,896)	N/A	0					SM 5 (not shown here, due to normalization)	
19	(1)	X	C Research & Development Tax Credit (OTP only)	(43,000)	0	N/A					SM 22	
20	X		North Dakota Tax Credits (OTP only)	N/A	N/A	N/A					SM 4	
21	(1)	X	Federal Empowerment Zone Tax Credit (M-1 addition)	(9,000)	N/A	N/A					SM 35	
22			Otter Tail Power Tax Liability (Separate Return)	(44,712,155)	(3,214,693)	(2,671,347)					(Calcs)	
23	X		Adjustment to reflect zero tax liability due to NOL's	0	3,214,693	2,671,347					This line added to reflect NOL's in 2009. Remove for 2010 return.	
24			Total Current Tax Liability	(44,712,155)	0	0						
25												
26	X		Grand Total Tax Liability (OTP only)		(44,712,155)							
27												
28												
29												
30												
31												
32												
33	X		Tax on Operating Income	(45,198,556)	(64,557)	(38,498)					(Calcs)	
34	X		Tax on Non-Operating Income (includes LIHTC)	486,401	64,557	38,498					Insert from SM 16	
35	X		Total Current Tax Liability (OTP only)	(44,712,155)	-	-					(Calcs)	
36												
37	X		Grand Total Current Tax Liability (OTC)		(44,712,155)						(Note: This is NOT tax expense, due to R/E items!!)	
38											(A) tie to above	

The Federal PTC was reclassified as a deferred item. This was recorded in a separate JE and the amount was \$6,532,896.

Net Operating Lo:	ORIGINATING (REVERSING) Classification
MN - 2007	3,214,693 DTA
ND - 2007	2,671,347 DTA
Federal "Haircut" -	2,060,114 DTL

- | | |
|--|---|
| (1) Not used in COSS, Below the Line or Corporate | (8) B-12 Page 6 of 10 |
| (2) B-12 Page 3 of 10 | (9) B-12 Page 7 of 10 |
| (3) Used as expense on JCOSS in 2009; no adjustment needed | (10) Posted directly to input summary; |
| (4) B-12 Page 4 of 10 | (11) Entered directly in MN COSS T1071 |
| (5) Not used | (12) Entered directly in ND COSS V1097 |
| (6) B-12 Page 5 of 10 | (13) Posted directly to input summary cell J718 |
| (7) Not in income on JCOSS; No adjustment needed | (15) Income in current year for JCOSS; Do not Use |
| | (16) Not used as an expense on utility books |

Note: Items marked with a "B" may contain corporate amounts. Check with Susan V. to see what amounts need to be eliminated. See P 10 for 2009 current year amounts.

Prepared by: kas
 Reviewed by: pjb

**Otter Tail Power Company
 Operating Reserve Charges and Provisions
 Actual Year 2009**

(A) (B) (C)

Line No.		Provisions (1)	Charges (2)
1	Storm Damages	0	0
2	Injuries and Damages	2,342	2,342
3	Workers' Compensation	177,176	177,176
4	Post Retirement Medical Benefits	4,738,555	1,721,112
5	Post Employment Medical Benefits	145,652	147,135
6	Supplemental Pension Reserve	1,368,439	1,112,444
7	Bad Debts	1,235,965	987,530
8	Loan Pools	(38,500)	13,735
9	Total	7,629,629	4,161,474

- (1) B-12, Page 1 of 9, Additions
- (2) B-12, Page 1 & 2 of 9, Subtractions

Workpapers B-12, Pages 1 and 2 of 9 are copies of Workpaper SM-1 2009 year-end tax accrual

Prepared by: kas

Reviewed by: pjb

Otter Tail Power Company
Above the Line Big Stone Schedule M Adjustment
Actual Year 2009

Debit = Addback to Schedule M

Credit = Additional Deduction on Schedule M

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Minnesota (1)	North Dakota (1)	South Dakota (1)	FERC (1)	Total (1)
1	25,670	18,472	4,729	68	48,940
2	0	40,675	0	0	40,675
3	0	0	0	0	0
4	0	0	3,675	0	3,675
5	0	0	0	0	0
6	0	0	0	0	0
7					
8	25,670	59,147	8,404	68	93,289
					(2)

(1) Agrees to B-8, Page 2 of 2

(2) Agrees to B-12, Page 1 of 9

Prepared by: kas
 Reviewed by: pjb

**Otter Tail Power Company
 Other Schedule M Additions And Deductions
 Actual Year 2009**

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

Other Schedule M additions and deductions not shown separately on Input Summary

Line No.	Addbacks on Schedule M	Miscellaneous Adj to Federal AOIBT			
		Federal	Minnesota	North Dakota	
1	Meals - 50% Disallowance	38,335	38,335	38,335	(1)
2	Restricted Stock Incentive - All (Book expense)	173,095	173,095	173,095	(1)
3	Income From Property	1,874,107	1,817,731	1,874,107	(1)
4	CIAC - Contribution in Aid of Constr.-Taxable Current Yr	0	0	0	(1)
5	Interest Capitalized on Construction (Taxable)	2,744,415	2,744,415	2,744,415	(1)
6	Federal Empowerment Zone Tax Credit	9,000	N/A	N/A	(1);(3)
7	Capitalized A & G (Books expensed)	2,255,875	2,255,875	2,255,875	(1)
8	Highway Reimbursements	(1,150,187)	(1,150,187)	(1,150,187)	(1)
9	Property Taxes	1,549,099	1,549,099	1,549,099	(1)
10	Unicap Adjustment - Section 163A	115,000	115,000	115,000	(1)
11	Total Federal Addbacks on Schedule M	7,608,739	7,543,363	7,599,739	
12					
13	Deductions on Schedule M				
14	Leveraged ESOP Deduction	1,952,402	1,952,402	1,952,402	(2)
15	Pensions (FAS 87 & 88) Non-taxable Book Income	(3,055,930)	(3,055,930)	(3,055,930)	(1)
16	Restricted Stock Incentive - (Tax Deduction for Employee Gain	140,123	140,123	140,123	(2)
17	Restricted Stock Incentive - (Tax Deduction for Dividends)	3,068	3,068	3,068	(2)
18	AFDC Charged to Construction (Book)	4,216,005	4,216,005	4,216,005	(2);(5)
19	Sec 481(a) Cap to Repair Basis Adjustments -2001-2009	42,618,532	43,784,048	42,618,532	(2)
20	Sec. 174 R&D Deductions	0	0	0	(2)
21	Sec. 162 costs	0	0	0	(2)
22	Big Stone II abandonment costs	3,278,495	3,278,495	3,278,495	(2)
23	Medicare Part D (nontaxable subsidy)	1,066,663	N/A	1,066,663	(1)
24	Total Federal Deductions on Schedule M	50,219,358	50,318,211	50,219,358	
25					
26	Net Major Schedule M Other Additions/(Deductions)	(42,610,619)	(42,774,848)	(42,619,619)	
27					
28					
29	Input Summary Entry	42,610,619	(164,229)	(9,000)	(4)

- (1) B-12, Page 1 of 9
- (2) B-12, Page 2 of 9
- (3) See B-12, Page 8 of 9 for explanation
- (4) Use as a check to Page 7 Calculation

Note: See Page 9 for a listing of Schedule M items that have Corporate amounts included in the totals on Pages 1 & 2.
 Remove the corporate amounts from the applicable line items above.

Otter Tail Power Company
Directly Assigned Schedule M Adjustments
Actual Year 2009

(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Schedule M Additions /(Deductions)	Minnesota	North Dakota	South Dakota	FERC	Total
1	Big Stone Adjustment (1)	25,670	59,147	8,404	68	93,289
2						0
3	Charitable Contributions Allowed @ 50% in MN (2)	93,665	0	0	0	93,665
4	TOTAL	119,335	59,147	8,404	68	186,954

(1) B-12, Page 4 of 9

(2) B-6, Page 1 of 2

Note: Input Summary signs are opposite.

Prepared by: kas
 Reviewed by: pjb

**Otter Tail Power Company
 Adjustments To Federal AOIBT For State Tax Calculations
 Actual Year 2009**

(A)	(B)	(C)
Line No.	Schedule M Additions /(Deductions) Items Shown on Separate Line	Minnesota North Dakota
1	Change in Excess Tax Depreciation	28,241,653 (17,622) (2)
2		
3	Change in ACRS & MACRS - Ordinary Loss	0 0 (2)
4		0
5		
6	Change in Income from ADR, ACRS & MACRS Property	0 0 (1)
7		
8		
9	Miscellaneous Adjustments to AOIBT	
10		
11	Medicare Part D (nontaxable subsidy)	1,066,663 0 (4)
12		
13	Income From Property	(56,376) 0 (1)
14		
15	Sec 481(a) Cap to Repair Basis Adjustments -2001-2009	(1,165,516) 0
16		
17	Federal Empowerment Zone Tax Credit	(9,000) (9,000) (3)
18		
19	Total Miscellaneous Adjustments to AOIBT	(164,229) (9,000)

(1) B-12, Page 1 of 9

(2) B-12, Page 1 of 9 (Change in MN law allowed additional depreciation in 2002)

(3) B-12, Page 1 of 9; see B-12, Page 8 of 9 for explanation

(4) B-12, Page 2 of 9

Note: Input Summary signs are the same.

**Otter Tail Power Company
 Empowerment Zone Credit
 Actual Year 2009**

Prepared by: kas
 Reviewed by: pjb

Line No.	Note: Carryforward Workpaper
1	http://www.irs.gov/govt/tribes/article/0,,id=108424,00.html
2	What is the intent of the Empowerment Zone Employment Credit (Section 1396)?
3	The Empowerment Zone Employment Credit provides businesses with an incentive to hire individuals who both
4	live and work in an empowerment zone. Individuals who work in the DC Zone may live anywhere in the District
5	of Columbia.
6	
7	A listing of designated empowerment zone and their designation dates can be found in Publication 954, Tax
8	Incentives for Empowerment Zones and Other Distressed Communities, and Form 8844, Empowerment Zone
9	<i>Employment Credit</i> , instructions.
10	
11	Who can claim the Empowerment Zone Employment Credit?
12	Any employer who pays "qualified zone wages" to a "qualified zone employee" can claim the credit. The credit
13	can be as much as \$3,000 per qualified zone employee each year.
14	CAUTION: You cannot claim this credit for a business you operate in one of the 15 urban or 5 rural zones
15	whose designation was effective December 21, 1998.
16	
17	What is a "qualified zone employee"?
18	A qualified zone employee is any employee who meets both of the following tests:
19	1. Performs substantially all of the services for the employer within an empowerment zone in the
20	employer's trade or business, and
21	2. Has his or her principal residence within that empowerment zone while performing these services
22	(anywhere in the District of Columbia for the DC zone). Both full-time and part-time employees may
23	qualify.
24	
25	How is the Empowerment Zone Employment Credit determined?
26	The credit is equal to 20% of the qualified zone wages (including training and education expenses treated as
27	qualified zone wages), limited to \$15,000 for each employee each calendar year. The rate is reduced to 15%
28	for 2002 (still 20% for DC), 10% for 2003, and 5% for 2004. Refer to Form 8844, Empowerment Zone
29	Employment Credit, instructions for rates and maximum credit amounts for zones in Cleveland, Ohio and Los
30	Angeles, California.
31	
32	Ron,
33	
34	Good point, I did not explain this very well when we ta ked. This item is a tax credit, so you will see it at the
35	bottom of Schedule M as such (directly reducing the tax liability). You also see it as an addition because we
36	owe tax on the \$6,000 of income (the tax savings). It is just like on your personal income taxes, when you
37	have to add to your federal income any state refund you received during the year. Does that make sense?
38	
39	The two employees working in an empowerment zone were Todd Borth and Jerome Foss. They work within
40	the Steele/Griggs counties of North Dakota.
41	
42	Lisa
43	
44	-----Original Message-----
45	From: Spangler, Ron
46	Sent: Wednesday, March 16, 2005 8:52 AM
47	To: Johnson, Lisa
48	Subject: Federal Empowerment Zone Tax Credit
49	
50	Lisa,
51	
52	I have a couple of questions on the Federal Empowerment Zone Tax Credit.
53	
54	Can you tell me what this credit is an addition to Schedule M?
55	
56	Can you also tell me who the employees are that make this credit available to Otter Tail?

Prepared by: kas
Reviewed by: pjb

**Otter Tail Power Company
Corporate Amounts in Schedule M Adjustments
Actual Year 2009**

Line No.	
1	
2	
3	
4	From: [REDACTED]
5	Sent: Monday, February 08, 2010 7:49 PM
6	To: Sem, Kyle
7	Subject: RE: Book2.xlsx
8	Kyle,
9	All of the items on the 2009 Schedule M-1 should be Otter Tail Power Company's only.
10	
11	[REDACTED]
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Advertising Expense
 Actual Year 2009**

(A)

(B)

Line No.	Adjustment to remove advertising expense:	
1	Account 913 Advertising expenses	(46,811)
2	(Sales Expense)	
3		
4		
5	Account 930.1 General advertising expenses	(601,173)
6	(Administrative & General Expense)	
7		
8	Total	(647,984)
9		
10		
11	Amount excluded in 930.1 above that should be	
12	included with 930.2	117 (1)

Note: Minnesota and North Dakota prohibit all except safety, conservation and educational advertising from rates. Adjustments entered using same signs as above.

(1) Adjustment located on Input Summary H572 to Increase Miscellaneous Expense for amounts that relate to informing shareholders of annual meetings, posting of financial results, etc that should have been posted to account 930.2.

Prepared by: arh
 Reviewed by: kas

Advertising Expense 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
1	2009	100	030	0010	5117	0000	0020	100010	40100	90900	\$8,470	12
2	2009	100	030	0020	5117	0000	0020	100020	40100	90900	3,199	12
3	2009	100	030	0030	5117	0000	0020	100030	40100	90900	9,204	12
4	2009	100	030	0040	5117	0000	0020	100040	40100	90900	5,523	12
5	2009	100	030	0060	5117	0000	0020	100060	40100	90900	4,487	12
6	2009	100	030	0080	5117	0000	0020	100080	40100	90900	162	12
7	2009	100	030	0090	5100	1100	0040	102035	40100	90900	2,500	12
8	2009	100	030	0090	5107	0000	0040	102035	40100	90900	25	12
9	2009	100	030	0100	5117	0000	0020	100100	40100	90900	3,039	12
10	2009	100	030	0110	5117	0000	0020	100110	40100	90900	4,134	12
11	2009	100	030	0140	5117	0000	0020	100140	40100	90900	15,097	12
12	2009	100	030	0150	5101	2500	0020	100150	40100	90900	253	12
13	2009	100	030	0150	5101	2600	0020	100150	40100	90900	475	12
14	2009	100	030	0270	5100	1100	0020	100270	40100	90900	1,961	12
15	2009	100	030	0270	5110	1000	0020	100270	40100	90900	11,693	12
16	2009	100	030	0270	5117	0000	0020	100270	40100	90900	214,331	12
17	2009	100	030	0690	5100	1100	0040	100693	40100	90900	20,959	12
18	2009	100	030	0690	5101	2600	0040	100693	40100	90900	57	12
19	2009	100	030	0690	5103	0000	0040	100693	40100	90900	1,098	12
20	2009	100	030	0690	5106	4000	0040	100693	40100	90900	100	12
21	2009	100	030	0690	5116	0000	0040	100693	40100	90900	6,500	12
22											\$313,265	
23												
24	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
25	2009	100	030	0010	5117	0000	0025	100010	40100	91300	\$110	12
26	2009	100	030	0020	5117	0000	0025	100020	40100	91300	695	12
27	2009	100	030	0030	5117	0000	0025	100030	40100	91300	250	12
28	2009	100	030	0040	5107	0000	0025	100040	40100	91300	33	12
29	2009	100	030	0100	5117	0000	0025	100100	40100	91300	1,211	12
30	2009	100	030	0110	5117	0000	0025	100110	40100	91300	335	12
31	2009	100	030	0140	5117	0000	0025	100140	40100	91300	266	12
32	2009	100	030	0270	5100	1100	0025	100270	40100	91300	1,287	12
33	2009	100	030	0270	5110	1000	0025	100270	40100	91300	21,801	12
34	2009	100	030	0270	5117	0000	0025	100270	40100	91300	20,823	12
35											\$46,811	
36												
37	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
38	2009	100	010	0760	5117	0000	0026	100760	40100	93001	\$2,143	12
39	2009	100	010	0770	5106	4000	0026	100770	40100	93001	68	12
40	2009	100	010	0770	5117	0000	0026	100770	40100	93001	52	12
41	2009	100	020	0310	5102	0000	0026	100310	40100	93001	49	12
42	2009	100	030	0010	5116	0000	0026	100010	40100	93001	156	12
43	2009	100	030	0010	5117	0000	0021	100010	40100	93001	726	12
44	2009	100	030	0010	5117	0000	0026	100010	40100	93001	19,363	12
45	2009	100	030	0020	5117	0000	0026	100020	40100	93001	24,830	12
46	2009	100	030	0030	5100	1100	0026	100272	40100	93001	285	12
47	2009	100	030	0030	5100	1600	0040	100030	40100	93001	175	12
48	2009	100	030	0030	5103	0000	0026	100030	40100	93001	72	12
49	2009	100	030	0030	5116	0000	0026	100030	40100	93001	125	12
50	2009	100	030	0030	5117	0000	0021	100030	40100	93001	445	12
51	2009	100	030	0030	5117	0000	0026	100030	40100	93001	10,409	12
52	2009	100	030	0040	5116	0000	0026	100040	40100	93001	34	12
53	2009	100	030	0040	5117	0000	0021	100040	40100	93001	1,128	12
54	2009	100	030	0040	5117	0000	0026	100040	40100	93001	11,156	12
55	2009	100	030	0060	5116	0000	0026	100060	40100	93001	118	12
56	2009	100	030	0060	5117	0000	0026	100060	40100	93001	11,085	12
57	2009	100	030	0080	5116	0000	0026	100080	40100	93001	164	12
58	2009	100	030	0080	5117	0000	0026	100080	40100	93001	5,633	12
59	2009	100	030	0090	5100	1100	0026	100272	40100	93001	1,182	12
60	2009	100	030	0090	5101	2600	0026	100090	40100	93001	28	12

Advertising Expense 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Line No.	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH
1	2009	100	030	0100	5117	0000	0021	100100	40100	93001	962	12
2	2009	100	030	0100	5117	0000	0026	100100	40100	93001	10,797	12
3	2009	100	030	0110	5116	0000	0026	100110	40100	93001	360	12
4	2009	100	030	0110	5117	0000	0021	100110	40100	93001	136	12
5	2009	100	030	0110	5117	0000	0026	100110	40100	93001	18,002	12
6	2009	100	030	0140	5100	1100	0026	100272	40100	93001	545	12
7	2009	100	030	0140	5103	0000	0021	100140	40100	93001	(16)	12
8	2009	100	030	0140	5117	0000	0021	100140	40100	93001	117	12
9	2009	100	030	0140	5117	0000	0026	100140	40100	93001	9,681	12
10	2009	100	030	0150	5101	2500	0026	100150	40100	93001	220	12
11	2009	100	030	0150	5101	2600	0026	100150	40100	93001	32	12
12	2009	100	030	0150	5107	0000	0026	100150	40100	93001	21	12
13	2009	100	030	0150	5117	0000	0026	100150	40100	93001	384	12
14	2009	100	030	0220	5100	1100	0026	100272	40100	93001	110	12
15	2009	100	030	0270	5100	1100	0021	100270	40100	93001	1,115	12
16	2009	100	030	0270	5100	1100	0026	100270	40100	93001	24,116	12
17	2009	100	030	0270	5100	1100	0026	100272	40100	93001	27,362	12
18	2009	100	030	0270	5100	1120	0026	100270	40100	93001	400	12
19	2009	100	030	0270	5101	2500	0026	100270	40100	93001	75	12
20	2009	100	030	0270	5101	2500	0026	100272	40100	93001	347	12
21	2009	100	030	0270	5101	2600	0026	100270	40100	93001	36	12
22	2009	100	030	0270	5101	2600	0026	100272	40100	93001	2,409	12
23	2009	100	030	0270	5102	0000	0026	100272	40100	93001	(2,250)	12
24	2009	100	030	0270	5103	0000	0026	100270	40100	93001	264	12
25	2009	100	030	0270	5103	0000	0026	100272	40100	93001	3,752	12
26	2009	100	030	0270	5106	3000	0026	100272	40100	93001	112	12
27	2009	100	030	0270	5106	4000	0026	100270	40100	93001	14	12
28	2009	100	030	0270	5106	4000	0026	100272	40100	93001	49	12
29	2009	100	030	0270	5107	0000	0026	100270	40100	93001	306	12
30	2009	100	030	0270	5107	0000	0026	100272	40100	93001	26,917	12
31	2009	100	030	0270	5110	1000	0021	100270	40100	93001	14,058	12
32	2009	100	030	0270	5110	1000	0026	100270	40100	93001	33,385	12
33	2009	100	030	0270	5110	1000	0026	100272	40100	93001	42,016	12
34	2009	100	030	0270	5110	2000	0026	100272	40100	93001	10,283	12
35	2009	100	030	0270	5116	0000	0026	100270	40100	93001	1,888	12
36	2009	100	030	0270	5116	0000	0026	100272	40100	93001	7,457	12
37	2009	100	030	0270	5117	0000	0021	100270	40100	93001	110,200	12
38	2009	100	030	0270	5117	0000	0026	100270	40100	93001	221,840	12
39	2009	100	030	0270	5117	0000	0026	100272	40100	93001	22,343	12
40	2009	100	030	0270	5240	3000	0026	100270	40100	93001	23	12
41	2009	100	030	0300	5100	1100	0026	100272	40100	93001	623	12
42	2009	100	030	0610	5100	1100	0026	100272	40100	93001	996	12
43	2009	100	030	0610	5117	0000	0026	100610	40100	93001	1,378	12
44	2009	100	030	0620	5100	1100	0026	100272	40100	93001	1,146	12
45	2009	100	030	0620	5117	0000	0026	100620	40100	93001	1,367	12
46	2009	100	030	0690	5117	0000	0026	100693	40100	93001	6,239	12
47	2009	100	030	0690	5117	0000	0040	100692	40100	93001	154	12
48	2009	100	030	0760	5117	0000	0026	100760	40100	93001	211	12
49	2009	100	030	0770	5100	1100	0026	100272	40100	93001	1,292	12
50	2009	100	030	0840	5100	1100	0026	100272	40100	93001	15,450	12
51	2009	100	030	0840	5116	0000	0026	100272	40100	93001	734	12
52	2009	100	030	0840	5117	0000	0026	100272	40100	93001	103	12
53	2009	100	030	0840	5117	0000	0026	100840	40100	93001	6,243	12
54	2009	100	030	0870	5100	1100	0026	100272	40100	93001	542	12
55	2009	100	030	1020	5100	1100	0026	100272	40100	93001	777	12
56	2009	100	030	1500	5100	1100	0026	100272	40100	93001	946	12
57	2009	100	030	1500	5100	1110	0026	100270	40100	93001	400	12
58	2009	100	030	1500	5100	2100	0026	100270	40100	93001	(400)	12
59											\$717,491	
60												

Prepared by: arh
 Reviewed by: kas

Advertising Expense 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
Line No.	YEAR	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance	MONTH	
1	2009	100	070	0550	5116	0000	0026	100550	40100	93001	(\$13)		
2	2009	100	070	0550	5117	0000	0026	100550	40100	93001	15,220	12	
3	\$15,207												
4													
5													
6	2008	100	70	550	5117	0	800	100550	40100	93001	\$0	12	
7													
8											Account 909 (includable)	\$313,265	
9											Account 930.1, Except BU 070 (includable)	\$128,870	(2)
10											Account 930.1, CC 070 (includable)	\$2,656	(1)
11											Includable	\$444,791	
12													
13											Account 913 (excluded)	\$46,811	
14											Account 930.1, BU 070 (excluded)	\$12,552	
15											Account 930.1, except BU 070 (excluded)	\$588,621	
16											Excluded	\$647,984	
17													
18											Total advertising expense	\$1,092,775	

(1) B-14; Page 4

(2) See "OTP GL730_Account_Analysis - FERC 930.1 Includable Advertising Calc" File Located in the Misc Work Paper Folder.

Source: 2009 December FERC Database

Prepared by: ama
 Reviewed by: kas

Otter Tail Power Company
Minnesota, North Dakota and South Dakota
Power Services Non-Asset Wholesale Expense Adjustment
Actual Year 2009

Line No.	(A) Input Summary location	(B)	(C)	(D) Virtual Expense Adjustment	(E) Buy/Resell Adjustment	(F) 2009 Total Non-Asset Wholesale Expense Adjustment to Input Summary	(G)	(H)
Production expense adjustment (506 and 556)								
1	Base Adjustment (1)	(B summary p 2 of 7 line 4)		\$60,604	\$640,136	\$700,740	(signs are	FERC2
2	Peak Adjustment (1)	(B summary p 2 of 7 line 5)		\$19,895	\$210,147	\$230,042	opposite of	5060
3	Total 506 and 556 production adjustment			\$80,499	\$850,283	\$930,782	signs used in input sum.)	5560
4								5570
5								5752
6								5753
7								5763
8								
9	Transmission Expense adjustment (561)			\$0	\$0	\$0		FERC2
10								5610
11	A & G Expense Adjustment (920, 921 and 926) Salaries, Supplies, Pension & Benefits							
12	Production (1)	(B summary p 3 of 7 line 11)		\$2	\$23	\$25	(signs are	FERC2
13	Transmission (2)	(B summary p 3 of 7 line 12)		\$1	\$9	\$10	opposite of	9200
14	Distribution (2)	(B summary p 3 of 7 line 13)		\$2	\$17	\$18	signs used in	9210
15	Customer Accounts (2)	(B summary p 3 of 7 line 14)		\$1	\$11	\$12	input sum.)	9260
16	Customer Service & Info (2)	(B summary p 3 of 7 line 15)		\$0	\$3	\$4		
17	Total A & G Expense Adjustment (920, 921 and 926)			\$6	\$64	\$70		
18								
19	A & G Expense Adjustment (930, 935)							FERC2
20	General Advertising (1)	(B summary p 3 of 7 line 31)		\$0	\$0	\$0	(signs are	9301
21	Misc, Rents, Maintenance (1)	(B summary p 3 of 7 line 32)		\$0	\$0	\$0	opposite of	
22				\$0	\$0	\$0	signs used in	FERC2
23							input sum.)	9350
24	Total A & G Expense Adjustment			\$80,505	\$850,346	\$930,852		
25						(3)		
26								\$930,852
27								\$0
28								

(1) Base/Peak Split

			Base	Peak	
2009	Actual		75.29%	24.71%	(Ratios come from C-1)

(2) Labor Ratios:
 (Ratios come from C-2)

			Production	Transmission	Distribution	Accounting	Service
2009	Actual		35.85%	14.84%	25.98%	17.85%	5.48%

Only asset-based margins are included above the line in utility financial statements. Non-asset-based wholesale revenue and purchased power is reported below the line. It is necessary to allocate other appropriate costs to B/L wholesale sales. This adjustment is made to remove expenses related to non-asset based wholesale sales from above-the-line utility expenses.

The signs are opposite on the input summary as we want to reduce total expenses.

(3) FERC account balance B-15, Page 4, x non-asset based portion B-15 Page 2 x base-peak split or labor ratio

Prepared by: ama
 Reviewed by: kas

Calculation of Net Wholesale Margins

	(A)	(B)	(C)	(D)
Line No.		Gross Margin	Allocated Costs	Net Margin
1	Wholesale margins (1)			
2	Non-asset based	1,560,433	930,852	629,581
3			930,852	
4				
5				
6				
7	Sales	MWH	% of total	Allocated costs
8				
9	Asset-based (1)	398,626	5.6%	151,119
10	Non-asset based (1)	2,455,438	34.6%	930,852
11				
12	Subtotal	2,854,064	40.2%	1,081,970
13	FERC (5)	3,871	0.1%	1,467
14	Retail (2)	4,248,063	59.8%	1,610,432
15	Total Sales	7,105,998	100.0%	2,693,870
16				
17				
18				
19	Allocation of Power Services costs (cc 760)			For MN Report
20	Labor (3)	\$2,082,638		719,644
21	Overhead rate (4) 13%	270,743		93,554
22	Other expenses (3)	340,489		117,654
23	Total to allocate	\$2,693,870		930,852
24				

- (1) Monthly margin worksheet; See B-15, Pages 5 & 6.
- (2) Page 5 of Statistical Book; "Total KWH Sales"
- (3) FERC account database; B-15, Page 3
- (4) Accounting Cir No. 13 Revised April 2008; Was not updated in 2009.
- (5) "Cost of Energy Data" file; Current year MWH's for municipals (Add Shelly, Newfolden, Nielsville, and Badger).

Power Services Expenses - 2009 - check of FERC account totals

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC 2	SumOfBalance	YTD totals OH Loading	
1	010	0760	5100	1100	0870	100760	4010	5570	\$610,168	\$689,490	
2	010	0760	5100	1120	0960	100760	4010	5570	1,140	1,288	
3	010	0760	5101	2500	0870	100760	4010	5570	1,513	1,513	
4	010	0760	5101	2600	0870	100760	4010	5570	1,232	1,232	
5	010	0760	5102	0000	0870	100760	4010	5570	3,579	3,579	
6	010	0760	5102	0000	1650	100760	4010	5570	178	178	
7	010	0760	5103	0000	0870	100760	4010	5570	4,086	4,086	
8	010	0760	5105	0000	0870	100760	4010	5570	4,922	4,922	
9	010	0760	5106	2000	0530	100760	4010	5560	32,939	32,939	
10	020	0760	5106	2000	0530	100760	4010	5560	(6,208)	(6,208)	
11	010	0760	5106	2000	0870	100760	4010	5570	40,408	40,408	
12	010	0760	5106	3000	0870	100760	4010	5570	29	29	
13	010	0760	5107	0000	1260	100760	4010	5570	267	267	
14	010	0760	5110	1000	0870	100760	4010	5570	13,293	13,293	
15	010	0760	5116	0000	0870	100760	4010	5570	948	948	
16	010	0760	5116	0000	1580	100760	4010	5570	17	17	
17	010	0760	5240	3000	0870	100760	4010	5570	33	33	
18				System control and load dispatching						708,542	788,012
19											
20	010	0760	5100	1120	1230	100760	4010	9200	0	0	
21	030	0760	5100	1220	1230	100760	4010	9200	0	0	
22				Admin and general salaries						0	0
23											
24	010	0760	5100	1100	0870	100760	4010	5752	1,246,679	1,408,747	
25	010	0760	5100	1100	0870	100760	4010	5753	182,668	206,414	
26				MISO Market Admin Costs						1,429,347	1,615,162
27											
28	010	0760	5100	1220	1230	100760	4020	5763	41,984	47,441	
29	010	0760	5102	0000	1230	100760	4020	5763	87,133	87,133	
30	010	0760	5110	2000	1230	100760	4020	5763	155,920	155,920	
31				Computer Software Maintenance						285,036	290,494
32											
33	030	0760	5107	0000	0870	100760	4010	9210	0	0	
34				Office supplies and expenses						0	0
35											
36	010	0760	5101	2500	1080	100760	4010	9260	202	202	
37	010	0760	5103	0000	1080	100760	4010	9260	0	0	
38				Employee pensions and benefits						202	202
39											
40			Total						\$2,423,127	\$2,693,870	
41									-	\$0	

(1)

Note: Account 566 for Power Services is not included as these are MISO Schedule 10 charges which are based on retail energy and demand only and are already appropriately accounted for in the input summary.

@ Combine FERC 557 with 556

(1) Use the Totals for the different FERC Accts in the Formula on B-15, Page 1.

Prepared by: ama
 Reviewed by: kas

**Wholesale Sales
 Actual Year 2009**

	(A)	(B)	(1)
Line No.	A.	Asset Based	Total
1		Volume	398,626
2		Revenue	\$13,181,799
3		Expense	\$10,147,145
4		<u>Asset Based Margin</u>	<u>\$3,034,654</u>
	B.	Non-Asset based (virtuals at gross)	
9		Total Adjustments	
5		Volume	2,455,438
6		Revenue	\$44,369,380
7		Expense	\$42,808,947
8		<u>Buy/Resale Margin</u>	<u>\$1,560,433</u>
	C.	Non-Asset based (virtuals at net)	
9		Volume	2,243,078
10		Revenue	\$39,376,250
11		Expense	\$37,815,817
12		<u>FBO/BKOUT Margin</u>	<u>\$1,560,433</u>
	A. + C.	Total wholesale sales (virtuals at net)	
13		Volume	2,641,704
14		Revenue	\$52,558,049
15		Expense	\$47,962,962
16		<u>Total Margin</u>	<u>\$4,595,087</u>

(1) B-15; Page 6 of 6

Prepared by: ama
Reviewed by: kas

2009 Power Services YTD Performance

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	2009													
Line No.	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Marketing (Asset-Based)														
1														
2	Volume	39,986	42,963	29,114	11,618	37,099	42,815	23,030	54,985	34,610	36,799	23,914	21,693	398,626
3	Average Selling Price	\$48.87	\$43.02	\$35.53	\$25.32	\$27.63	\$30.53	\$24.63	\$25.89	\$35.53	\$29.57	\$31.18	\$30.61	
4	Average Cost	\$30.72	\$29.23	\$28.36	\$23.69	\$23.40	\$25.36	\$21.13	\$20.84	\$29.17	\$23.94	\$23.88	\$23.70	
5														
6	Revenue	\$1,954,150	\$1,848,120	\$1,034,490	\$294,169	\$1,024,983	\$1,307,327	\$567,313	\$1,423,732	\$1,229,815	\$1,088,157	\$745,524	\$664,018	\$13,181,799
7	Cost	\$1,228,300	\$1,255,910	\$825,548	\$275,220	\$867,986	\$1,085,789	\$486,688	\$1,145,896	\$1,009,728	\$880,940	\$571,060	\$514,081	\$10,147,145
8	Margin	\$725,850	\$592,210	\$208,942	\$18,949	\$156,997	\$221,538	\$80,625	\$277,836	\$220,086	\$207,217	\$174,464	\$149,937	\$3,034,654
9														
10	YTD Marketing Margin	\$725,850	\$1,318,061	\$1,527,003	\$1,545,952	\$1,702,949	\$1,924,487	\$2,005,113	\$2,282,949	\$2,503,035	\$2,710,252	\$2,884,716	\$3,034,654	
11														
Dealing (Non-Asset-Based)														
12														
13														
14	Bilateral Volume	192,855	174,302	298,036	145,032	243,724	231,706	264,674	284,611	236,230	95,000	30,245	46,664	2,243,078
15	Virtual Volume	4,320	7,179	2,155	10,730	13,305	31,922	32,362	31,903	56,467	13,624	1,045	7,349	212,360
16	Total Volume	197,175	181,481	300,191	155,762	257,029	263,627	297,035	316,514	292,696	108,624	31,290	54,013	2,455,438
17														
18	Revenue	\$4,891,021	\$3,803,685	\$5,710,765	\$2,224,904	\$3,124,937	\$4,219,126	\$5,304,129	\$5,640,253	\$4,789,174	\$2,293,151	\$1,009,052	\$1,359,182	\$44,369,380
19	Cost	\$4,787,496	\$3,695,869	\$5,362,766	\$2,063,795	\$2,598,364	\$3,851,636	\$5,417,447	\$5,568,652	\$4,556,683	\$2,476,711	\$1,114,268	\$1,315,259	\$42,808,947
20	Margin - all non-asset based	\$103,524	\$107,817	\$347,999	\$161,110	\$526,573	\$367,489	-\$113,318	\$71,601	\$232,491	-\$183,560	-\$105,216	\$43,923	\$1,560,433
21														
22	YTD Dealing Margin	\$103,524	\$211,341	\$559,340	\$720,450	\$1,247,023	\$1,614,512	\$1,501,194	\$1,572,795	\$1,805,286	\$1,621,726	\$1,516,510	\$1,560,433	

Source Monthly margin worksheet from V:\Regulatory_Services\REVENUE REQUIREMENTS\Wholesale Issue\Margins Using Progress Data\2009 Margins Using Progress Data.xls>Data

Prepared by: ama

Reviewed by: kas

Otter Tail Power Company
Adjustment to Cap Management Performance Incentives and Corporate Bonuses at 25% of Individual's Base Pay

	(A)	(B)	(D)	(E)	(F)	(G)
Line No.	Description from JCOSS Input Summary	Labor Ratios	Management Incentives	Corporate Bonuses	Total Adjustment	Input Summary Cell #
	Administrative & General Expenses					
	Salaries, Supplies, Pensions & Benefits	(1)				
1	Production	35.85%	(83,705)	0	(83,705)	G551
2	Transmission	14.84%	(34,650)	0	(34,650)	G552
3	Distribution	25.98%	(60,660)	0	(60,660)	G553
4	Customer Accounts	17.85%	(41,678)	0	(41,678)	G554
5	Customer Service & Info	5.48%	(12,795)	0	(12,795)	G555
6		100.00%	(233,488)	0	(233,488)	

(1) Per 2009 C-2 Work Paper; Column (C); Lines 1 - 9

Prepared by: kas
 Reviewed by: pjb

Otter Tail Power Company
Adjustment to Cap Management Performance Incentives @ 25% of Individuals Base Pay

Line No.	(A)	(B)
		Amount (1)
1	Incentives Capped at 25% of Base Pay	\$762,880
2	Amount in Financial Statements/COSS for 2009	822,526
3	Individual Incentives in Excess of 25% Cap	233,488
4	Adjustment Amount	<u>(\$233,488)</u>

Source: Tom Weiss in Accounting; See File "Management Incentives for 2009".

Prepared by: ama

Reviewed by: kas

Otter Tail Power Company
Adjustment to Cap Corporate Bonuses at 25% of Individual's Base Pay
2009

Line No.	(A)	(B)		(C)	(D)	(E)	(F)	(G)
		From Proxy Statement for 2010		Bonus capped at 25%	Allocated to OTP		Bonus capped at 25%	
		Officers' Salaries	2009 Bonus Expense		Officers' Salaries	2009 Bonus Expense		
1	JE	490,000	0	0	200,900	0	0	
2	KM	337,000	0	0	138,170	0	0	
3	LM	390,000	0	0	159,900	0	0	
4	GK	287,000	0	0	117,670	0	0	
5	Total	1,504,000	0	0	616,640	0	0	
6	Non Exec (two over 25%)		0	0		0	0	
7	Non Exec (remainder; none over 25%)		321,000	321,000		116,353	116,353	
8	OTTR Bonuses		321,000	321,000		116,353	116,353	
9								
10								
11	OTP share of total bonuses	line 8(b) x line 20		116,353				
12	OTP share of capped bonuses	line 8(c) x line 20		116,353				
13	Adjustment to corporate allocations			0				

Source: Miscellaneous Work Paper folder, file "Corporate Bonus Cap 2009". Received from Corporate Accounting.

Note: Used expensed bonuses as the basis for this adjustment.

Otter Tail Power Company
Wind Tax Investment Credit Offset to Wind Project Additions
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
North Dakota ITC - Tax Purposes										
Line No.		2007	2008	2009	2010	2011	2012	2013	2014	Total
1	Langdon	1,950,000	2,333,938	2,333,411	2,333,455	2,333,455	383,455	0	0	11,667,273
2	Ashtabula		3,459,778	3,528,227	3,528,227	3,528,227	3,528,227	68,449	0	17,641,137
3	Luverne			3,069,589	3,069,589	3,069,589	3,069,589	3,069,589	(0)	15,347,943
4		1,950,000	5,793,716	8,931,227	8,931,271	8,931,271	6,981,271	3,138,038	(0)	44,656,353
North Dakota ITC - Book Purposes - Amortize over 25 Years - Adjustment to Normalize ND ITC Credit										
		2007	2008	2009	2010	2011	2012	2013	Cell Reference	
5	Langdon	6,500	466,691	466,691	466,691	466,691	466,691	466,691		
6	Ashtabula		117,608	705,645	705,645	705,645	705,645	705,645		
7	Luverne			204,639	613,918	613,918	613,918	613,918		
8		6,500	584,299	1,376,976	1,786,254	1,786,254	1,786,254	1,786,254	C718	(1)
Book vs Tax Difference in ND ITC Credit - Adjustment to ADIT for Deferred Tax Credit										
		2007	2008	2009	Total	Cell Reference				
9	Langdon	(1,943,500)	(1,867,247)	(1,866,720)	(5,677,467)					
10	Ashtabula		(3,342,170)	(2,822,582)	(6,164,752)					
11	Luverne		0	(2,864,950)	(2,864,950)					
12		(1,943,500)	(5,209,418)	(7,554,252)	(14,707,169)	C247				
13										
14										

(1) Enter adjustment as a negative number on the input summary.