

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Base and Peak Demand Split Data
 January 2009 & 2010 Actual and January 2011 & 2012 Budget**

Line No.	(A)	(B)	Plant Capacity - KW			(D)	Estimated Cost of New Capacity		(F)
			Steam/Hydro	Other	Total		Base Load	Peaking	
1									
2									
3	2009 Actual	543,231 (2)	116,550 (2)	659,781 (3)		\$2,739 (1)	\$583 (1)		
4									
5	2010 Forecast	543,231	116,550	659,781		\$2,821 (1)	\$600 (1)		
6									
7	2011 Forecast	543,231	116,550	659,781		\$2,905 (1)	\$618 (1)		
8									
9									
10	Calculation of Base Demand and Peaking Demand Factors								
11									
12	Total Current Cost (TCC) = (A X D) + (B X E)								
13									
14	Peaking Demand Factor (PDF) = (C X E) / TCC								
15									
16	Base Demand Factor (BDF) = 1 - PDF								
17									
18	2009 Actual								
19		TCC =	\$1,555,608,433				Actual Average Investment for 2009		
20		PDF =	24.71%				Actual 2009 Expenses		
21		BDF =	75.29%						
22	2010 Forecast								
23		TCC =	\$1,602,276,686				Forecasted Average Investment for 2010		
24		PDF =	24.71%				Forecast 2010 Expenses		
25		BDF =	75.29%						
26	2011 Forecast								
27		TCC =	\$1,650,344,986				Forecasted Average Investment for 2011		
28		PDF =	24.71%				Forecast 2011 Expenses		
29		BDF =	75.29%						

(1) C-1, Page 2 of 3, Bryan Draxten's letter dated 01/08/2010

(2) December 2009 financial statement, Electrical Operating Statistics (Page 13), Net Plant Capacity.

(3) C-1, Page 3 of 3

Prepared by: ama
 Reviewed by: kas

Line No.	January 8, 2010		
1			
2	Pete Beithon		
3	Manager, Regulatory Economics		
4	Regulatory Services		
5			
6	ESTIMATED COST OF NEW GENERATION		
7			
8	As requested, here are updated cost figures for use in the cost of service studies. These costs are 2010\$.		
9			
10	Peaking – Based on GE Frame 7FA with inlet cooling, dual-fuel operation, costs based on winter season rating,		
11	assuming overnight construction (no AFUDC)		
12	* Generator Alone - \$582.72/Kw		
13	* Including Transmission - \$700.95/kW		
14	* These values can be escalated at 3% per year		
15			
16	Baseload – Based on 500 MW Big Stone II project, based on winter season rating		
17	* Generator Alone - \$2,738.60/kW		
18	* Including Transmission - \$3,288.60/kW		
19	* These values can be escalated at 3% per year		
20			
21	Please let me know if you have any questions.		
22			
23	/S/ Brian Draxten		
24			
25			
26	Brian Draxten		
27	Resource Planning		
28			
29	c: Todd Wahlund		
30			
31			
32			
33		Base Load (1)	Peaking (1)
34	2010	2,738.60	582.72
35	2011	2,820.76	600.20
36	2012	2,905.38	618.21
37	2013	2,992.54	636.75

(1) Transmission costs are not included

December 2009

ELECTRIC OPERATING STATISTICS



Resource	Name Plate Rating kW	Net Dependable Capacity (kW) ¹ (NDC)	Equivalent Forced Outage Rate ² (kW) (EFOR _d)	MISO Unforced Capacity (kW) (UCAP) ³	Net kwh Produced (Thousands)				
					Current Month		Year to Date		
					2009	2008	2009	2008	
Big Stone - OTPC's Share Only	1100-1190	223,146	258,000	14.55%	218,800	172,368	174,016	1,587,453	1,847,068
Hoot Lake #2	1020	53,500	60,366	3.99%	55,700	30,588	36,020	301,125	231,577
Hoot Lake #3		75,000	80,100	2.74%	77,800	31,941	46,170	297,567	534,415
Coyote - OTPC's Share Only	1200-1290	144,900	143,000	7.55%	132,200	92,680	85,623	856,359	1,016,828
Total Steam		496,546	539,466		484,500	327,577	341,829	3,042,504	3,629,898
Hoot Lake	1310	1,000	788	4.06%	800	483	480	5,048	3,740
Wright	1320	400	517	4.06%	500	320	332	3,082	3,022
Plsgah	1330	520	688	4.06%	700	454	461	5,186	4,534
Dayton Hollow I	1340	520	548	4.06%	500	681	400	6,704	6,752
Dayton Hollow II		450	522	4.06%	500	0	0	0	0
Taplin Gorge	1350	560	522	4.06%	500	365	375	4,075	4,068
Bemidji I	1380	740	180	4.06%	200	0	0	0	1,144
Total Hydro		4,190	3,765		3,700	2,303	2,048	24,095	23,260
Jmst. Comb. Turb. Plant #1	1400	24,026	23,800	11.67%	21,000	0	44	768	571
Jmst. Comb. Turb. Plant #2	1420	24,082	24,000	11.67%	21,200	0	30	358	790
Lake Preston Comb. Turbine	1410	24,100	21,800	11.67%	18,800	192	5	344	341
Solway Comb. Turbine	1440	44,500	42,650	7.36%	39,500	5,544	8,382	31,523	47,234
Diesels		2,259	2,300	9.37%	2,100	0	0	0	0
Fergus Control Center	1430	1,825	2,000	9.37%	1,900	2	0	24	20
Total Internal Combustion		120,792	116,550		104,300	5,738	8,461	33,017	48,956
Langdon Wind	1600	40,500	40,500	80.00%	8,100	12,414	15,387	154,387	133,640
Ashlabula Wind	1610	48,000	48,000	80.00%	9,600	11,890	20,350	155,965	20,350
Luveme Wind	1620	49,500	50,000	80.00%	10,000	13,909	0	56,585	0
Total Wind		138,000	138,500		27,700	38,213	35,737	366,937	153,990
TOTAL NET PRODUCTION		759,528	798,281		620,200	373,831	388,075	3,466,553	3,856,094

Edgeley Wind	21,000	21,000	80.00%	4,200
Langdon PPA	19,500	19,500	80.00%	3,900
UM Morris Wind ⁴	1,650	1,650	80.00%	0
Borderline Wind	900	900	80.00%	200
Hendricks Wind Farm	900	900	80.00%	200
Total Wind PPAs	43,950	43,950		8,500
Perham	4,500	1,400	6.46%	1,300
State Auto Ins.	1,700	1,500	9.37%	1,400
Dakota Maglc	1,500	1,500	9.37%	1,300
Kindred School	1,800	2,000	9.37%	1,800
Stevens Community	1,000	1,000	9.37%	900
Valley Queen	4,500	4,700	9.37%	4,200
FF Fleet Farm	750	700	9.37%	700
Total Peaking Capacity PPAs		12,800		11,600
MHEB		50,000	3.45%	48,300
WPPI		40,000	0.00%	40,000
WAPA ⁵		5,800	0.00%	5,800
Purchases		95,800		94,100
Sales	N/A			
Sales	N/A	0		0
Total Net Dependable Capacity and Capacity Purchases		950,831		734,400

MWH Use:	Company	Purchased	Total
	Generation	Power	
Current Month			
System Use	352,138	123,750	475,888
Wholesale - Asset/Nonasset Based	21,693	49,539	71,232
Total MWH Use	373,831	173,289	547,120
Year to Date			
System Use	3,067,925	1,226,318	4,294,243
Wholesale - Asset/Nonasset Based	398,627	1,004,916	1,403,543
Total MWH Use	3,466,552	2,231,234	5,697,786

PEAK ⁶ :	Current	Previous
	Peak Available	All-Time Peak
Summer Season (May 1 to Oct. 31)		
Date	8/13/2009	7/23/2007
Time	1700	1700
kw	618,096	637,969
Winter Season (Nov. 1 to Apr. 30)		
Date	1/13/2009	1/22/2008
Time	1000	1200
kw	800,488	688,267

Normalized forecast demand for December 700.4 MW
 Reserve requirement (5.35% of total forecast demand) 37.5 MW
 December Resource Adequacy obligation 737.9 MW

Notes:
¹ The NDC is based on generator testing data in accordance with MISO rules. All ratings are based on the 2009-2010 Planning Year, which is June 2009 through May 2010.
² The EFOR is based on Generator Availability Data (GADs) provided to MISO in advance of the Planning Year. Where GADs data is not available, a class average EFOR is assigned.
³ UCAP is the MISO accredited rating of the generator and is rounded to the nearest 100 kW. The entire amount of UCAP is eligible for conversion to Planning Resource Credits (PRCs). One MW equals one PRC.
⁴ PRCs are designated to meet resource adequacy obligations and can be bought and sold. NDC x (1-EFOR_d)=UCAP
⁵ UM Morris Wind accreditation of 300kW will take effect January 1, 2010.
⁶ WAPA purchase amounts vary by month. Data shown here is for a firm purchase (including reserves) and represents the maximum amount purchased in any month.
⁷ Informational only: Seasonal capacity information is not reflective of MISO Module E capacity requirements.

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Labor Ratios
 Actual Year 2009**

Line No.	Function Labor	(A)	Actual Year 2009	
			(B) Amount	(C) Portion of Total
1	Production	(3)	\$14,422,766	35.85%
2				
3	Transmission	(3)	5,971,337	14.84%
4				
5	Distribution	(3)	10,451,408	25.98%
6				
7	Customer Accounts	(3)	7,179,884	17.85%
8				
9	Customer Service & Information, & Sales	(1); (3)	2,206,430	5.48%
10				
11				
12				
13	Subtotal		40,231,825	100.00%
14				
15	Administrative & General		20,782,225	
16				
17	Total Labor Expense		61,014,050	
18				
19				
20				
21				
22				
23				

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

- (1) Customer Service & Information Labor and Sales Labor are combined since they are allocated on the same factor.
- (2) Regional Market Labor is combined with Production Labor as costs are related to Power Services.
- (3) 2009 FERC Form 1, page 354, lines 20-27

Name of Respondent Otter Tail Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2009	Year/Period of Report 2009/04- Docket No. E-10-
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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	8,136,308		
4	Transmission	3,952,266		
5	Regional Market	1,429,347		
6	Distribution	5,141,488		
7	Customer Accounts	7,179,884		
8	Customer Service and Informational	1,489,371		
9	Sales	717,059		
10	Administrative and General	18,763,962		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	46,809,685		
12	Maintenance			
13	Production	4,815,127		
14	Transmission	2,019,071		
15	Regional Market	41,984		
16	Distribution	5,309,920		
17	Administrative and General	2,018,263		
18	TOTAL Maintenance (Total of lines 13 thru 17)	14,204,365		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	12,951,435		
21	Transmission (Enter Total of lines 4 and 14)	5,971,337		
22	Regional Market (Enter Total of Lines 5 and 15)	1,471,331		
23	Distribution (Enter Total of lines 6 and 16)	10,451,408		
24	Customer Accounts (Transcribe from line 7)	7,179,884		
25	Customer Service and Informational (Transcribe from line 8)	1,489,371		
26	Sales (Transcribe from line 9)	717,059		
27	Administrative and General (Enter Total of lines 10 and 17)	20,782,225		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	61,014,050		61,014,050
29	Gas			
30	Operation			
31	Production Manufactured Gas			
32	Production Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production Manufactured Gas			
44	Production Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

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Reviewed by: kas

**Allocation Factors
Minnesota Classes
2009 Actual Year**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Allocators	Total	Minnesota	North Dakota	South Dakota	FERC	Class Total	Residential	Farms	General Service	Large General Service
1	D1	635,315	306,863	264,661	62,897	894	306,863	88,263	7,536	59,746	140,364
2	D2	640,778	306,863	264,661	62,897	6,357	306,863	88,263	7,536	59,746	140,364
3	D3	835,022	355,303	383,423	90,294	6,002	355,303	82,204	11,501	73,597	107,523
4	D4	1,086,585	452,082	512,408	122,095	0	452,082	117,477	19,527	99,074	78,683
5	E1	3,991,958	2,059,560	1,534,358	398,040	0	2,059,560	478,149	39,483	345,332	1,130,640
6	E2	4,594,063	2,298,231	1,852,713	443,119	0	2,298,231	515,477	40,071	358,329	1,130,640
7	C1	100,656	47,834	44,312	8,510	0	47,834	42,807	1,218	2,319	393
8	C2	105,141	49,873	46,304	8,960	4	49,873	44,271	1,383	2,623	446
9	C3	105,094	49,844	46,295	8,955	0	49,844	44,271	1,383	2,623	419
10	C4	4,372,320	2,045,601	1,859,967	466,752	0	2,045,601	0	0	0	0
11	C5	3,790,846	1,638,059	1,792,098	360,689	0	1,638,059	0	0	0	0
12	C6	30,573,543	14,424,766	13,318,361	2,830,416	0	14,424,766	4,447,508	455,961	3,429,249	1,072,903
13	C7	127,859	61,084	55,357	11,418	0	61,084	44,731	1,241	5,525	927
14	C8	105,170	49,902	46,304	8,960	4	49,902	44,271	1,383	2,623	475
15	C9	41,175	19,073	18,034	4,068	0	19,073	3,215	23	56	0

Line No.	Allocators	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred				
16	D1	0	2,471	3,022	326	4,572	563				
17	D2	0	2,471	3,022	326	4,572	563				
18	D3	4,904	5,378	3,199	11,906	48,966	6,125				
19	D4	8,134	5,215	4,725	32,497	76,099	10,651				
20	E1	0	21,593	21,537	10,772	0	12,054				
21	E2	4,512	21,593	21,537	25,853	151,290	28,929				
22	C1	173	131	478	67	206	42				
23	C2	415	149	502	26	53	5				
24	C3	415	147	502	26	53	5				
25	C4	0	2,045,601	0	0	0	0				
26	C5	0	1,638,059	0	0	0	0				
27	C6	294,400	45,144	148,888	2,327,296	1,827,223	376,194				
28	C7	263	183	540	4,450	2,679	545				
29	C8	415	149	502	26	53	5				
30	C9	119	0	0	9,143	5,764	753				

Prepared by: ama
Reviewed by: kas

**Allocation Factors
North Dakota Classes
2009 Actual Year**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Allocators	Total	Minnesota	North Dakota	South Dakota	FERC	Class Total	Residential	Farms	General Service	Large General Service
1	D1	635,315	306,863	264,661	62,897	894	264,661	91,270	6,520	89,004	64,696
2	D2	640,778	306,863	264,661	62,897	6,357	264,661	91,270	6,520	89,004	64,696
3	D3	835,022	355,303	383,423	90,294	6,002	383,423	87,528	10,032	105,176	80,420
4	D4	1,086,585	452,082	512,408	122,095	0	512,408	124,543	17,206	141,805	65,686
5	E1	3,991,958	2,059,560	1,534,358	398,040	0	1,534,358	460,038	30,201	468,568	511,004
6	E2	4,594,063	2,298,231	1,852,713	443,119	0	1,852,713	520,360	31,110	471,039	511,004
7	C1	100,656	47,834	44,312	8,510	0	44,312	39,689	847	2,659	158
8	C2	105,141	49,873	46,304	8,960	4	46,304	41,360	1,027	2,941	177
9	C3	105,094	49,844	46,295	8,955	0	46,295	41,360	1,027	2,941	168
10	C4	4,372,320	2,045,601	1,859,967	466,752	0	1,859,967	0	0	0	0
11	C5	3,790,846	1,638,059	1,792,098	360,689	0	1,792,098	0	0	0	0
12	C6	30,573,543	14,424,766	13,318,361	2,830,416	0	13,318,361	4,486,788	337,674	3,863,111	207,711
13	C7	127,859	61,084	55,357	11,418	0	55,357	40,973	871	4,958	395
14	C8	105,170	49,902	46,304	8,960	4	46,304	41,360	1,027	2,941	177
15	C9	41,175	19,073	18,034	4,068	0	18,034	3,590	2	6	1

Line No.	Allocators	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred				
16	D1	0	2,669	2,807	261	6,681	753				
17	D2	0	2,669	2,807	261	6,681	753				
18	D3	1,079	5,947	2,824	9,089	73,216	8,112				
19	D4	1,670	5,766	4,607	25,069	112,821	13,235				
20	E1	0	24,905	19,567	8,389	0	11,686				
21	E2	693	24,905	19,567	20,136	225,852	28,047				
22	C1	31	40	553	44	251	40				
23	C2	69	53	578	15	68	16				
24	C3	69	53	578	15	68	16				
25	C4	0	1,859,967	0	0	0	0				
26	C5	0	1,792,098	0	0	0	0				
27	C6	54,280	17,442	166,944	1,789,696	2,120,597	274,118				
28	C7	40	47	669	3,550	3,421	433				
29	C8	69	53	578	15	68	16				
30	C9	18	0	0	7,084	6,675	658				

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Reviewed by: kas

**Allocation Factors
South Dakota Classes
2009 Actual Year**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Allocators	Total	Minnesota	North Dakota	South Dakota	FERC	Class Total	Residential	Farms	General Service	Large General Service
1	D1	635,315	306,863	264,661	62,897	894	62,897	21,118	2,046	16,207	21,358
2	D2	640,778	306,863	264,661	62,897	6,357	62,897	21,118	2,046	16,207	21,358
3	D3	835,022	355,303	383,423	90,294	6,002	90,294	19,639	2,757	20,612	25,752
4	D4	1,086,585	452,082	512,408	122,095	0	122,095	31,783	4,763	27,581	25,034
5	E1	3,991,958	2,059,560	1,534,358	398,040	0	398,040	105,092	9,575	88,562	179,146
6	E2	4,594,063	2,298,231	1,852,713	443,119	0	443,119	112,170	9,701	88,966	179,146
7	C1	100,656	47,834	44,312	8,510	0	8,510	7,400	333	519	43
8	C2	105,141	49,873	46,304	8,960	4	8,960	7,740	385	578	56
9	C3	105,094	49,844	46,295	8,955	0	8,955	7,740	385	578	53
10	C4	4,372,320	2,045,601	1,859,967	466,752	0	466,752	0	0	0	0
11	C5	3,790,846	1,638,059	1,792,098	360,689	0	360,689	0	0	0	0
12	C6	30,573,543	14,424,766	13,318,361	2,830,416	0	2,830,416	823,678	123,342	772,701	86,609
13	C7	127,859	61,084	55,357	11,418	0	11,418	7,731	341	1,160	158
14	C8	105,170	49,902	46,304	8,960	4	8,960	7,740	385	578	56
15	C9	41,175	19,073	18,034	4,068	0	4,068	551	2	5	0

Line No.	Allocators	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred				
16	D1	0	538	638	92	720	180				
17	D2	0	538	638	92	720	180				
18	D3	258	1,189	673	3,232	13,812	2,370				
19	D4	353	1,153	845	8,922	18,395	3,266				
20	E1	0	4,975	4,391	2,945	0	3,354				
21	E2	265	4,975	4,391	7,069	28,388	8,048				
22	C1	10	36	112	15	33	9				
23	C2	16	45	115	5	10	10				
24	C3	16	43	115	5	10	10				
25	C4	0	466,752	0	0	0	0				
26	C5	0	360,689	0	0	0	0				
27	C6	11,040	14,706	33,448	619,264	282,084	63,544				
28	C7	12	49	166	1,241	461	99				
29	C8	16	45	115	5	10	10				
30	C9	3	0	0	2,458	907	142				

Prepared by: arh
 Reviewed by: kas

Otter Tail Power Company
 Effective Tax Rates
 Actual Year 2009

Line No.	(A)	(B)	(C)	(D)	(E)	(F)
1						(2)
2	Tax Rates:	(1)		SD Special Hearing Fund Assessment Rate		0.0015
3	Federal	35.00%				
4	Minnesota	9.80%				
5	North Dakota	6.40%				
6						
7						
8						
9				Total	Federal	Minnesota
10	==> Minnesota					
11	Income			1,000	1,000	
12	MN Income Tax			98	9.80%	
13						
14				902	98.0	
15	Federal Tax Rate			35.00%		
16						
17	Total Tax			315.70		
18						
19	Effective Tax Rates - MN			41.370%	31.570%	9.80%
20						
21						
22	Gross Revenue Conversion Factor:			1 / (1 - Total ETR)		1.705611
23						
24						
25						
26	==> North Dakota					
27	Income			1,000	1,000	
28	ND / Federal Income Tax			64.0		
29						
30				936.0	1,000	
31	Federal Tax Rate			35.00%	6.40%	
32						
33	Total Tax			327.6	64.0	
34						
35	Effective Tax Rates - ND			39.160%	32.760%	6.40%
36						
37						
38	Gross Revenue Conversion Factor:			1 / (1 - Total ETR)		1.643655
39						
40						
41						
42	==> South Dakota					
43	Effective Tax Rates - SD			35.00%	35.00%	(No State Income Tax in South Dakota)
44						
45						
46						
47	SD Gross Revenue Conversion Factor: (Including Recognition of SD Special Hearing Fund Assessment)					
48	Where "X" = Gross Revenue Deficiency					
49	"Y" = Conversion Factor					
50	.0015 = SDPUC Special Hearing Fund Assessment					
51	35.00% = Federal Tax Rate					
52	$X = [X - .0015X - [(X - .0015X) * .34]] * Y$					
53	$X = [.9985X - (.9985X * .34)] * Y$					
54	$X = (.9985X - .33949X) * Y$					
55	$X = .65901XY$					
56	$1 = .65901Y$					
57	$Y =$					
58						
59						1.540773
60						
61	==> Total Compan	(3)		Federal	Minnesota	North Dakota
62	Effective Tax Rates - System			39.4%	32.6%	4.3%
63						2.5%
64						
65	Gross Revenue Conversion Factor:			1 / (1 - Total ETR)		1.650165

(1) C-4, Page 2 of 2

(2) Per OTP Tax Accountant

(3) FERC revenue apportioned to all 3 states to use system tax rate in FERC filing, C-4, Page 2 of ;

Prepared by: arh
 Reviewed by: kas

**Otter Tail Corporation
 (Stand Alone)
 Effective Tax Rate
 YE Accrual 2009**

Line No.	(A)	(B)	(C)	(D)	(E)
		Federal	Minnesota	North Dakota	Total
1	Income	1,000	1,000	1,000	
2	Tax Expense Deductions				
3	Federal				
4	Minnesota	43.04			
5	North Dakota	24.51			
6	Subtotal	932.46	1,000.00	1,000.00	
7					
8	Apportionment Factor (OTP Separate)	100%	43.9155%	38.2906%	
9					
10	Taxable Income	932.46	439.16	382.91	
11					
12	Tax Rate	35.00%	9.80%	6.40%	
13					
14					
15	Tax	326.36	43.04	24.51	
16					
17	Effective Tax Rate	32.636%	4.304%	2.451%	39.4%
18					
19	Rate to Use: (Insert for Rounding)	32.6%	4.3%	2.5%	39.4%

For YE 2009, the ETR changed by .4%, with the biggest change in MN. All Deferred worksheets, and Powertax, were revised reflect this change. Schedule M will by default incorporate the change by using the new apportionment %'s and the new tax ra for ND.

Source: ETR - OTP Only - YE 2009 work paper located in Current Year Tax Accrual File or Located in Misc Workpaper File fo Current Year COSS.