

Volume 4A

Section 1 – 2009 Test Year Workpapers

Test Year Adjustments

OTTER TAIL POWER COMPANY
 Reference Workpaper for 2009 SD TY-01 and Required Schedule C-7

2009 SD TY-01
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ADJUSTMENT TO ANNUALIZE DEPRECIATION & OTHER OPERATING EXPENSE ON CURRENT & FUTURE CAPITAL PROJECTS

Line No.	(A) Depreciation Expense	(B) Allocation Factor	(C) Allocation Percentage	(D) SD Test-Year Amount	(E) PJB C-7 Reference
	Additions	System-Wide			
1	Production				
2	Base Demand	234,708	E1	23,403	
3	Peak Demand	77,031	D1	7,626	
4	Total Production	<u>311,739</u>		<u>31,029</u>	
5	Transmission	142,949	D2	14,031	
6	Distribution	13,060	P60	1,292	
7	General	0	P90	0	
8	Intangible	<u>0</u>	P90	<u>0</u>	
9	Total Depreciation Expense Additions	467,748		46,353	Col (B); Line 12
10	<u>AFUDC in L-T CWIP Removed</u>	<u>(462,074)</u>	CWIPLT	<u>-</u> (1)	
11	Operating Income Impact	(929,822)		(46,353)	
12	Income Tax Impact: SD Tax Rate is	35.00%		<u>(16,223)</u>	Col (B); Line 19
13	Net Operating Income Impact			<u>(30,129)</u>	Col (B); Line 23

Prepared by: KSem

OTTER TAIL POWER COMPANY
 Reference Workpaper for 2009 SD TY-01 and Required Schedule B-3

2009 SD TY-01
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ADJUSTMENT TO ANNUALIZE PLANT-IN-SERVICE ON CURRENT AND FUTURE CAPITAL PROJECTS

Line No.	(A)	(B)	(C)	(D)	(E)
		Allocation Factor	Allocation Percentage	SD Test-Year Amount	KAS B-3 Reference
	Plant-in-Service	System-Wide			
	Additions & Retirements				
1	Production				
2	Base Demand	5,529,284	E1	9.971047%	551,327
3	Peak Demand	1,814,698	D1	9.900122%	179,657
4	Total Production	<u>7,343,981</u>			<u>730,985</u> Col (B); Line 1
5	Transmission	7,555,538	D2	9.815717%	741,630
6	Distribution - Load Mgmt	474,771	D3	10.813368%	51,339
7	General				
8	Production	0	P10	9.838911%	0
9	Transmission	0	D2	9.815717%	0
10	Distribution	0	P60	9.895813%	0
11	Customer Acctg	0	OXC	8.699288%	0
12	Customer Srvc	0	OXI	8.454538%	0
13	Total General	<u>0</u>			<u>0</u> Col (B); Line 4
14	Intangible	<u>0</u>	P90	9.571120%	<u>0</u> Col (B); Line 5
15	Total Plant-in-Service Additions	<u>15,374,289</u>			<u>1,523,954</u> Col (B); Line 6
	Accumulated Depreciation	System-Wide	Allocation Factor	Allocation Percentage	SD Test-Year Amount
	Additions & Retirements				
16	Production				
17	Base Demand	(225,809)	E1	9.971047%	(22,516)
18	Peak Demand	(74,110)	D1	9.900122%	(7,337)
19	Total Production	<u>(299,919)</u>			<u>(29,853)</u> Col (B); Line 7
20	Transmission	(150,456)	D2	9.815717%	(14,768)
21	Distribution	16,733	P60	9.895813%	1,656
22	General	0	P90	9.571120%	0
23	Intangible	<u>0</u>	P90	9.571120%	<u>0</u> Col (B); Line 11
24	Total A/D Additions	<u>(433,642)</u>			<u>(42,965)</u> Col (B); Line 12
	L-T Construction Work-in-Progress	System-Wide	Allocation Factor	Allocation Percentage	SD Test-Year Amount
	Transfers				
25	Production	(4,513,749)	P10	N/A	0 (1)
26	Transmission	(4,572,644)	D2	N/A	0 (1)
27	Distribution	(13,376)	P60	N/A	0 (1)
28	General	0	P90	N/A	0 (1)
29	Intangible	<u>0</u>	P90	N/A	<u>0</u> (1)
30	Total CWIP Transfers	<u>(9,099,771)</u>			<u>0</u> Col (B); Line 22

Prepared by: KSem

**Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment**

(A)	(B)	(C)	(D)	(E)	(F)		
Projects Moved from CWIP @ 12/31/08 to Capitalized Accounts During 2009							
Line No.	Project	Project Description	Function	Amount in CWIP @ 12/31/08	Additional Charges Incurred During 2009	Total Project Costs	
1	x	103536	Coyote - Upgrade HP-IP Turbine Rotor	Production	1,947,528	1,812,594	3,760,121
2	x	103527	Coyote - Replacement of Reheat Outlet	Production	1,170,886	813,499	1,984,385
3	x	103771	HLP - Upgrade Honeywell Boiler Controls - Units #2-3	Production	534,849	635,533	1,170,382
4	x	103819	Cass Lake Reactive Support	Transmission	402,359	368,673	771,032
5	x	103868	Ladish Sub Work	Transmission	595	768,316	768,912
6	x	103815	Crookston 115kV Sub Rebuild	Transmission	608,341	49,831	658,172
7	x	103816	Ladish 115kV Ring Bus Project	Transmission	882,542	3,823,382	4,705,924
8	x	103589	Dawson/Louisburg Jct 115kV Substation Uprate	Transmission	340,595	202,247	542,842
9	x	74198	Appleton/Canby-Uprate 17 Mi of 41 6kV to 115kV	Transmission	(598)	537,996	537,398
					<u>5,887,097</u>	<u>9,012,070</u>	<u>14,899,167</u>

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Test Year Adjustment to CWIP to Transfer Project Costs to Capitalized Accounts								
Line No.	Project	Project Description	Function	13-Month Avg CWIP @ 12/31/09	2009 Test Year CWIP Adjustment	Input Cell	Adjustment to Remove 2009 AFUDC on Income Stmt	Input Cell
11	x	103536	Coyote - Upgrade HP-IP Turbine Rotor	Production	1,935,729	(1,935,729)	(118,155)	
12	x	103527	Coyote - Replacement of Reheat Outlet	Production	1,181,392	(1,181,392)	(61,367)	
13	x	103771	HLP - Upgrade Honeywell Boiler Controls - Units #2-3	Production	656,783	(656,783)	(56,895)	
14			Total Production-Related CWIP	<u>3,773,904</u>	<u>(3,773,904)</u>	C197	<u>(236,417)</u>	
15	x	103819	Cass Lake Reactive Support	Transmission	134,451	(134,451)	(17,262)	
16	x	103868	Ladish Sub Work	Transmission	360,794	(360,794)	(17,281)	
17	x	103815	Crookston 115kV Sub Rebuild	Transmission	447,112	(447,112)	(32,116)	
18	x	103816	Ladish 115kV Ring Bus Project	Transmission	2,969,770	(2,969,770)	(81,993)	
19	x	103589	Dawson/Louisburg Jct 115kV Substation Uprate	Transmission	321,977	(321,977)	(16,705)	
20	x	74198	Appleton/Canby-Uprate 17 Mi of 41 6kV to 115kV	Transmission	302,717	(302,717)	0	
21			Total Transmission-Related CWIP	<u>4,536,822</u>	<u>(4,536,822)</u>	C198	<u>(165,358)</u>	
22			Total 2009 Test Year Adjustment to CWIP	<u>8,310,726</u>	<u>(8,310,726)</u>		<u>(401,775)</u>	C737

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Test Year Adjustment to Plant in Service to Transfer Project Costs to Capitalized Accounts								
Line No.	Project	Project Description	Function	Amount Capitalized @ 12/31/09	13-Month Average Plant-in-Service @ 12/31/09	Difference	2009 Test Year Plant-in-Service Adjustment	Input Cell
23	x	103536	Coyote - Upgrade HP-IP Turbine Rotor	Production	3,760,121	1,446,200	2,313,921	2,313,921
24	x	103527	Coyote - Replacement of Reheat Outlet	Production	1,984,385	610,580	1,373,805	1,373,805
25	x	103771	HLP - Upgrade Honeywell Boiler Controls - Units #2-3	Production	1,170,382	90,029	1,080,352	1,080,352
26			Base Demand - 75.29%	5,206,219	1,616,333	3,589,886	3,589,886	C15
27			Peak Demand - 24.71%	1,708,669	530,477	1,178,192	1,178,192	C16
28								
29	x	103819	Cass Lake Reactive Support	Transmission	771,032	59,310	711,721	711,721
30	x	103868	Ladish Sub Work	Transmission	768,912	59,147	709,765	709,765
31	x	103815	Crookston 115kV Sub Rebuild	Transmission	658,172	202,390	455,782	455,782
32	x	103816	Ladish 115kV Ring Bus Project	Transmission	4,705,924	361,994	4,343,929	4,343,929
33	x	103589	Dawson/Louisburg Jct 115kV Substation Uprate	Transmission	542,842	165,957	376,886	376,886
34	x	74198	Appleton/Canby-Uprate 17 Mi of 41 6kV to 115kV	Transmission	537,398	165,353	372,045	372,045
35				<u>7,984,280</u>	<u>1,014,152</u>	<u>6,970,128</u>	<u>6,970,128</u>	C30
36				14,899,167	3,160,961	11,738,206	11,738,206	
37							<u>11,738,206</u>	
								Total 2009 Test Year Adjusment to Plant in Service

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Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Accumulated Depreciation to Reflect Increase in Plant in Service								
Line No.	Project	Project Description	Function	Annualized Accumulated Depreciation	13-Month Average A/D @ 12/31/09	Difference	2009 Test Year A/D Adjustment	Input Cell
1	x	103536	Coyote - Upgrade HP-IP Turbine Rotor	Production	(117,147)	(5,542)	(111,605)	(111,605)
2	x	103527	Coyote - Replacement of Reheat Outlet	Production	(44,434)	(1,623)	(42,812)	(42,812)
3	x	103771	HLP - Upgrade Honeywell Boiler Controls - Units #2-3	Production	(64,221)	0	(64,221)	(64,221)
4			Base Demand - 75.29%		(170,006)	(5,394)	(164,612)	(164,612)
5			Peak Demand - 24.71%		(55,796)	(1,770)	(54,025)	(54,025)
6								
7	x	103819	Cass Lake Reactive Support	Transmission	(12,711)	0	(12,711)	(12,711)
8	x	103868	Ladish Sub Work	Transmission	(12,676)	0	(12,676)	(12,676)
9	x	103815	Crookston 115kV Sub Rebuild	Transmission	(10,851)	(418)	(10,433)	(10,433)
10	x	103816	Ladish 115kV Ring Bus Project	Transmission	(79,038)	0	(79,038)	(79,038)
11	x	103589	Dawson/Louisburg Jct 115kV Substation Uprate	Transmission	(12,890)	(495)	(12,395)	(12,395)
12	x	74198	Appleton/Canby-Uprate 17 Mi of 41 6kV to 115kV	Transmission	(11,109)	(438)	(10,671)	(10,671)
13					(139,275)	(1,351)	(137,925)	(137,925)
14					(365,078)	(8,516)	(356,562)	(356,562)
15							(356,562)	
							<u>(356,562)</u>	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment Depreciation Expense to Reflect Increase in Plant in Service								
Line No.	Project	Project Description	Function	Depreciation Expense 2009	Annual Depreciation Expense	Difference	2009 Test Year Expense Adjustment	Input Cell
16	x	103536	Coyote - Upgrade HP-IP Turbine Rotor	Production	28,819	117,147	88,328	88,328
17	x	103527	Coyote - Replacement of Reheat Outlet	Production	10,548	44,434	33,886	33,886
18	x	103771	HLP - Upgrade Honeywell Boiler Controls - Units #2-3	Production	0	64,221	64,221	64,221
19			Base Demand - 75.29%		29,639	170,006	140,367	140,367
20			Peak Demand - 24.71%		9,728	55,796	46,068	46,068
21	x	103819	Cass Lake Reactive Support	Transmission	0	12,711	12,711	12,711
22	x	103868	Ladish Sub Work	Transmission	0	12,676	12,676	12,676
23	x	103815	Crookston 115kV Sub Rebuild	Transmission	2,715	10,851	8,136	8,136
24	x	103816	Ladish 115kV Ring Bus Project	Transmission	0	79,038	79,038	79,038
25	x	103589	Dawson/Louisburg Jct 115kV Substation Uprate	Transmission	3,218	12,890	9,672	9,672
26	x	74198	Appleton/Canby-Uprate 17 Mi of 41 6kV to 115kV	Transmission	2,849	11,109	8,260	8,260
27					8,782	139,275	130,494	130,494
28					48,148	365,078	316,929	316,929
29							316,929	
							<u>316,929</u>	

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Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment

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	(A)	(B)	(C)	(D)	(E)
Projects Started and Placed-in-Service During 2009					
Line No.	Project	Project Description	Function	Charges Incurred During 2009	Total Project Costs
1	103855	HLP - Replace Unit #3 Primary Superheater Tubes	Production	1,904,514	1,904,514
2	103806	Casselton Ethanol Plant Substation	Transmission	638,279	638,279
3				<u>2,542,792</u>	<u>2,542,792</u>

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to CWIP to Transfer Project Costs to Capitalized Accounts								
Line No.	Project	Project Description	Function	13-Month Avg CWIP @ 12/31/09	2009 Test Year CWIP Adjustment	Input Cell	Adjustment to Remove 2009 AFUDC on Income Stmt	Input Cell
4	103855	HLP - Replace Unit #3 Primary Superheater Tubes	Production	739,845	(739,845)	C197	(59,449)	
5	103806	Casselton Ethanol Plant Substation	Transmission	35,823	(35,823)	C198	-	
6				775,668	<u>(775,668)</u>		(59,449)	
7			Total 2009 Test Year Adjustment to CWIP		<u>(775,668)</u>		<u>(59,449)</u>	C737

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Plant in Service to Transfer Project Costs to Capitalized Accounts								
Line No.	Project	Project Description	Function	Amount Capitalized @ 12/31/09	13-Month Average Plant-in-Service @ 12/31/09	Difference	2009 Test Year Plant-in-Service Adjustment	Input Cell
8	103855	HLP - Replace Unit #3 Primary Superheater Tubes	Production	1,904,514	348,503	1,556,011	1,556,011	
9		Base Demand - 75.29%		1,433,908	262,388	1,171,520	<u>1,171,520</u>	C15
10		Peak Demand - 24.71%		470,605	86,115	384,490	<u>384,490</u>	C16
11	103806	Casselton Ethanol Plant Substation	Transmission	638,279	52,869	585,410	<u>585,410</u>	C30
12			Total 2009 Test Year Adjustment to Plant in Service				<u>2,141,420</u>	

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Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Accumulated Depreciation to Reflect Increase in Plant in Service								
Line No.	Project	Project Description	Function	Annualized Accumulated Depreciation	13-Month Average A/D @ 12/31/09	Difference	2009 Test Year A/D Adjustment	Input Cell
1	103855	HLP - Replace Unit #3 Primary Superheater Tubes	Production	(104,504)	(559)	103,946	103,946	
2		Base Demand - 75.29%		(78,681)	(421)	(78,261)	(78,261)	C89
3		Peak Demand - 24.71%		(25,823)	(138)	(25,685)	(25,685)	C93
4	103806	Casselton Ethanol Plant Substation	Transmission	(12,537)	(6)	(12,531)	(12,531)	C104
5				Total 2009 Test Year Adjustment to Accumulated Depreciation			91,415	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Depreciation Expense to Reflect Increase in Plant in Service								
Line No.	Project	Project Description	Function	Depreciation Expense 2009	Annualized Depreciation Expense	Difference	2009 Test Year Expense Adjustment	Input Cell
6	103855	HLP - Replace Unit #3 Primary Superheater Tubes	Production	7,264	104,504	97,241	97,241	
7		Base Demand - 75.29%		5,469	78,681	73,212	73,212	C618
8		Peak Demand - 24.71%		1,795	25,823	24,028	24,028	C622
9	103806	Casselton Ethanol Plant Substation	Transmission	83	12,537	12,455	12,455	C633
10				Total 2009 Test Year Adjustment to Depreciation Expense			97,241	

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**Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment**

	(A)	(B)	(C)	(D)	(E)	(F)
Projects Moved from CWIP @ 12/31/09 to Capitalized Accounts During 2010						
Line No.	Project	Project Description	Function	Amount in CWIP @ 12/31/09	Additional Charges Incurred During 2010	Total Project Costs
1	099250	New Substation in Fergus Falls	Distribution	123,182	426,818	550,000

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to CWIP to Transfer Project Costs to Capitalized Accounts								
Line No.	Project	Project Description	Function	13-Month Avg CWIP @ 12/31/09	2007 Test Year CWIP Adjustment	Input Cell	Adjustment to Remove 2009 AFUDC on Income Stmt	Input Cell
2	099250	New Substation in Fergus Falls	Distribution	13,376	(13,376)	C199	(850)	C737
3	Total 2009 Test Year Adjustment to CWIP				<u>(13,376)</u>			

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Plant in Service to Transfer Project Costs to Capitalized Accounts								
Line No.	Project	Project Description	Function	Amount Capitalized @ 12/31/10	13-Month Average Plant-in-Service @ 12/31/09	Difference	2009 Test Year Plant-in-Service Adjustment	Input Cell
4	099250	New Substation in Fergus Falls	Distribution	550,000	0	550,000	<u>550,000</u>	C36
5	Total 2009 Test Year Adjustment to Plant in Service						<u>550,000</u>	

Prepared by: KSem

Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Accumulated Depreciation to Reflect Increase in Plant in Service								
Line No.	Project	Project Description	Function	Annualized Accumulated Depreciation	13-Month Average A/D @ 12/31/09	Average Rate Base	2007 Test Year A/D Adjustment	Input Cell
1	099250	New Substation in Fergus Falls	Distribution	(13,060)	0	(13,060)	(13,060)	C111
2				2009 Test Year Adjustment to Accumulated Depreciation			<u>(13,060)</u>	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Depreciation Expense to Reflect Increase in Plant in Service								
Line No.	Project	Project Description	Function	Depreciation Expense 2009	Annualized Depreciation Expense	Difference	2009 Test Year Expense Adjustment	Input Cell(s)
3	099250	New Substation in Fergus Falls	Distribution	0	13,060	13,060	13,060	C640
4				Total 2009 Test Year Adjustment to Depreciation Expense			<u>13,060</u>	

Test Year Adjustment to Reflect Decrease in Plant in Service and A/D for Associated Retirements								
Line No.	Project Description	Function	13-Month Average Plant-in-Service @ 12/31/09	Input Cell(s)	13-Month Average A/D @ 12/31/09	Input Cell(s)		
5	Retirement of Old Sub	Distribution	(75,229)	C36	29,793	C111		

Prepared by: KSem

Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment

	(A)	(B)	(C)	(D)	(E)	(G)
Projects Started and Placed-in-Service During 2010						
Line No.	Project	Project Description	Function	Amount in CWIP @ 12/31/09	Capital Outlay for 2010	Total Project Costs
1	x	103813	Gwinner Capacitor Bank	Production	0	883,000
2	x	104223	APH Hot End Basket Replacement	Production	0	431,200
3				0	1,314,200	1,314,200

	(A)	(B)	(C)	(D)	(E)	(F)	
Test Year Adjustment to CWIP to Transfer Project Costs to Capitalized Accounts							
Line No.	Project	Project Description	Function	13-Month Avg CWIP @ 12/31/09	2009 Test Year CWIP Adjustment	Input Cell	
4	x	103813	Gwinner Capacitor Bank	Production	0	0	
5	x	104223	APH Hot End Basket Replacement	Production	0	0	
6				0	0	N/A	
7				0	0		
8		Total 2009 Test Year Adjustment to CW P			0	0	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Test Year Adjustment to Plant in Service to Transfer Project Costs to Capitalized Accounts									
Line No.	Project	Project Description	Function	13-Month Average Plant-in-Service @ 12/31/09	Amount to be Capitalized @ 12/31/10	Difference	2009 Test Year Plant-in-Service Adjustment	Input Cell	
9	x	103813	Gwinner Capacitor Bank	Production	0	883,000	883,000	883,000	
10	x	104223	APH Hot End Basket Replacement	Production	0	431,200	431,200	431,200	
11		Base Demand - 75.29%		0	989,461	989,461	989,461	C15	
12		Peak Demand - 24.71%		0	324,739	324,739	324,739	C16	
13		Total 2009 Test Year Adjustment to Plant in Service					1,314,200		

Prepared by: KSem

Otter Tail Power Company
 Capitalized Projects Adjustment
 Adjustment Annualizes the Investment

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
Test Year Adjustment to Accumulated Depreciation to Reflect Increase in Plant in Service									
Line No.	Project	Project Description	Function	Annualized Accumulated Depreciation	13-Month Average A/D @ 12/31/09	Difference	2009 Test Year A/D Adjustment	Input Cell	
1	x	103813	Gwinner Capacitor Bank	Production	(14,557)	0	(14,557)	(14,557)	
2	x	104223	APH Hot End Basket Replacement	Production	(13,506)	0	(13,506)	(13,506)	
3			Base Demand - 75.29%		(21,129)	0	(21,129)	C89	
4			Peak Demand - 24.71%		(6,934)	0	(6,934)	C93	
5			Total 2009 Test Year Adjustment to Accumulated Depreciation					(28,063)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
Test Year Adjustment to Depreciation Expense to Reflect Increase in Plant in Service									
Line No.	Project	Project Description	Function	Depreciation Expense 2009	Annualized Depreciation Expense	Difference	2009 Test Year Expense Adjustment	Input Cell	
6	x	103813	Gwinner Capacitor Bank	Production	0	14,557	14,557	14,557	
7	x	104223	APH Hot End Basket Replacement	Production	0	13,506	13,506	13,506	
8			Base Demand - 75.29%		0	21,129	21,129	C618	
9			Peak Demand - 24.71%		0	6,934	6,934	C620	
10			Total 2009 Test Year Adjustment to Depreciation Expense					28,063	

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Test Year Adjustment to Reflect Decrease in Plant in Service and A/D for Associated Retirements							
Line No.	Project	Project Description	Function	13-Month Average Plant-in-Service @ 12/31/09	Input Cell(s)	13-Month Average A/D @ 12/31/09	Input Cell(s)
11		Old Equipment	Production	(294,307)		50,727	
12		Base Demand - 75.29%		(221,584)	C15	38,192	C89
13		Peak Demand - 24.71%		(72,723)	C16	12,535	C93

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-02 and Required Schedule C-7

ADJUSTMENT TO RECOGNIZE ANNUAL BSP II AMORTIZATION AND REMOVAL OF AFUDC

Line No.	(A)	(B)	(C)	(D)	(E)
	System-Wide	Allocation Factor	Allocation Percentage	SD Test-Year Amount	PJB C-7 Reference
	Depreciation Expense Additions				
1	Production				
2	Base Demand	1,911,180	E1	9.971047%	190,565
3	Peak Demand	<u>627,245</u>	D1	9.900122%	<u>62,098</u>
4	Total Production	<u>2,538,425</u>			<u>252,663</u>
5	Total Depreciation Expense Additions	<u>2,538,425</u>		252,663	Col (C); Line 12
6	AFUDC in L-T CWIP Removed	(495,472)	CWIPLT	0.000000%	-
7	Total Operating Statement Impact			(252,663)	
8	Income Tax Impact: SD Tax Rate is	35.00%		<u>(88,432)</u>	Col (C); Line 19
9	Net Operating Income Impact			<u>(164,231)</u>	Col (C); Line 23

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-02 and Required Schedule B-3

BIG STONE II DEFERRED ACCOUNTING ADJUSTMENT

Line No.	Rate Base	(A) System-Wide	(B) Allocation Factor	(C) Allocation Percentage	(D) SD Test-Year Amount	(E) KAS B-3 Reference
Additions						
1	Production					
2	Base Demand	7,644,722	E1	9.971047%	762,259	
3	Peak Demand	2,508,980	D1	9.900122%	248,392	
4	Total Production	<u>10,153,702</u>			<u>1,010,651</u>	Col (C); Line 1
<u>L-T Construction Work-in-Progress</u>						
Transfers						
5	Production	(8,181,810)	P10	N/A	0	
6	Transmission	<u>0</u>	D2	N/A	<u>0</u>	
7	Total CWIP Transfers	<u>(8,181,810)</u>			<u>0</u>	Col (C); Line 22

Prepared by: KSem

**Otter Tail Power Company
 Big Stone II Cost Recovery Adjustment**

**W/P 2009 SD TY-02
 Page 3 of 3**

Line No.			
1	Total Accumulated BSP II CWIP Costs	\$	12,692,127
2	Recovery Period		5 years
3	Annual Amortization	\$	2,538,425

Description	YEAR					Total
	1	2	3	4	5	
4 Annual Amortization Expense	\$ 2,538,425	\$ 2,538,425	\$ 2,538,425	\$ 2,538,425	\$ 2,538,425	\$ 12,692,127
5 Accumulated Amortization	\$ (2,538,425)	(5,076,851)	(7,615,276)	(10,153,702)	(12,692,127)	(12,692,127)
6 Net Unamortized Balance	\$ 10,153,702	\$ 7,615,276	\$ 5,076,851	\$ 2,538,425	\$ -	\$ -

Test Year Adjustments

Deferred Amortization

Description	Adjustment Amount	Input Summary Cell Reference
7 Annual Amortization Expense	\$ 2,538,425	
Base Demand - 75.29%	1,911,180	D618
Peak Demand - 24.71%	627,245	D622
8 Net Unamortized Balance	\$ 10,153,702	
Base Demand - 75.29%	7,644,722	D15
Peak Demand - 24.71%	2,508,980	D16

Removal of CWIP and AFUDC from 2009 Actual Year

Description	Adjustment Amount	Input Summary Cell Reference
9 13-Month CWIP Balance	(8,181,810)	D197
10 2009 AFUDC	(495,472)	D737

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-03 and Required Schedule C-7

TY-03
SD Share

Page 1 of 3

ADJUSTMENT TO TRANSFER TRANSMISSION PLANT DEPRECIATION EXPENSE

Line No.	(A) <u>Depreciation Expense</u> <u>System-Wide</u>	(B) <u>Allocation Factor</u>	(C) <u>Allocation Percentage</u>	(D) <u>SD Test-Year Amount</u>	(E) <u>PJB C-7 Reference</u>
	Additions				
1	Production				
2	Base Demand	655	E1	9.971047%	65
3	Peak Demand	215	D1	9.900122%	21
4	Total Production	<u>870</u>		<u>87</u>	
5	Transmission	(380,807)	D2	9.815717%	(37,379)
6	Distribution	379,937	P60	9.895813%	37,598
7	General	0	P90	9.571120%	0
8	Intangible	<u>0</u>	P90	9.571120%	<u>0</u>
9	Total Depreciation Expense Additions	<u>0</u>		<u>306</u>	Col (D); Line 12
10	Operating Income Impact	-		(306)	
11	Income Tax Impact: SD Tax Rate is	35.00%		<u>(107)</u>	Col (D); Line 19
12	Net Operating Income Impact			<u>(199)</u>	Col (D); Line 23

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-03 and Required Schedule B-3

TY-03
SD Share

ADJUSTMENT TO TRANSFER TRANSMISSION PLANT & ACCUMULATED DEPRECIATION

Page 2 of 3

Line No.	(A)	(B)	(C)	(D)	(E)	
	<u>Plant-in-Service</u>	<u>System-Wide</u>	<u>Allocation Factor</u>	<u>Allocation Percentage</u>	<u>SD Test-Year Amount</u>	<u>KAS B-3 Reference</u>
1	Production					
2	Base Demand	1,723,834	E1	9.971047%	171,884	
3	Peak Demand	565,758	D1	9.900122%	56,011	
4	Total Production	<u>2,289,592</u>			<u>227,895</u>	Col (D); Line 1
5	Transmission	(5,885,300)	D2	9.815717%	(577,684)	Col (D); Line 2
6	Distribution					
7	Primary Demand	2,777,155	D3	10.813368%	300,304	
8	Secondary Demand	156,220	D4	11.236581%	17,554	
9	Primary Customer	523,095	C2	8.521890%	44,578	
10	Secondary Customer	36,621	C3	8.520943%	3,120	
11	Street Lights	92,844	C4	10.675156%	9,911	
12	Area Lights	9,773	C5	9.514736%	930	
13	Total Distr bution	<u>3,595,708</u>			<u>376,397</u>	Col (D); Line 3
14	Total Plant-in-Service Impact	<u>0</u>			<u>26,607</u>	Col (D); Line 6
	Accumulated Depreciation				SD Test-Year Amount	
		<u>System-Wide</u>	<u>Allocation Factor</u>	<u>Allocation Percentage</u>	<u>SD Test-Year Amount</u>	
15	Production					
16	Base Demand	232,934	E1	9.971047%	23,226	
17	Peak Demand	76,448	D1	9.900122%	7,568	
18	Total Production	<u>309,382</u>			<u>30,794</u>	Col (D); Line 7
19	Transmission	(1,425,506)	D2	9.815717%	(139,924)	Col (D); Line 8
20	Distr bution	<u>1,116,124</u>	P60	9.895813%	<u>110,450</u>	Col (D); Line 9
21	Total A/D Impact	<u>(0)</u>			<u>1,320</u>	Col (D); Line 12

Prepared by: KSem

Otter Tail Power Company
 Transfer of Transmission Plant to Generation & Distribution Plant

W/P 2009 SD TY-03
 Page 3 of 3

Line No.	Description	(A) Actual 13-Month Avg Balances Actual Year 2009	(B) Corrected 13-Month Avg Balances Actual Year 2009	(C) Test Year Adjustment to Annualize	(D) Input Summary Reference
PLANT-IN-SERVICE					
1	Production	685,858	2,975,450	\$2,289,592	
2	Base Demand - 75.29%	516,382	2,240,216	1,723,834	E15
3	Peak Demand - 24.71%	169,475	735,234	565,758	E16
4					
5	Transmission	6,041,347	156,047	(\$5,885,300)	E30
6					
7	Distribution	777,238	4,372,946	\$3,595,708	
8	Primary Demand	777,238	3,554,393	2,777,155	E36
9	Secondary Demand		156,220	156,220	E37
10	Primary Customer		523,095	523,095	E38
11	Secondary Customer		36,621	36,621	E39
12	Street Lights		92,844	92,844	E40
13	Area Lights		9,773	9,773	E41
14					
15	Total Change in Plant			\$0	
16					
17					
ACCUMULATED DEPRECIATION					
19	Production	149,847	459,229	\$309,382	
20	Base Demand - 75.29%	112,820	345,754	232,934	E89
21	Peak Demand - 24.71%	37,027	113,476	76,448	E93
22					
23	Transmission	1,448,588	23,083	(\$1,425,506)	E104
24					
25	Distribution	194,848	1,310,972	\$1,116,124	E111
26					
27	Total Change in Accumulated Depreciation			(\$0)	
28					
29	Note: Adjustments to A/D are entered on the Input Summary the opposite sign to get desired results.				
30					
31					
32		2009	Corrected	Test Year	
33		Actual Year	2009 Actual	Adjustment	
34	DEPRECIATION EXPENSE	Expense	Expense	to Annualize	
35	Production	\$0	\$870	\$870	
36	Base Demand - 75.29%	0	655	655	E618
37	Peak Demand - 24.71%	0	215	215	E622
38					
39	Transmission	\$391,266	\$10,458	(\$380,807)	E633
40					
41	Distribution	\$10,458	\$390,395	\$379,937	E640
42					
43	Total Change in Depreciation Expense			\$0	
44					

Prepared by: KSem

Otter Tail Power Company
Reference Workpaper for 2009 SD TY-04 and Required Schedule C-7

TY-04
SD Share

ADJUSTMENT TO DEPRECIATION EXPENSE TO REFLECT 2009 RATES

Page 1 of 3

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
1	<u>Production</u>					
2	Base Demand	482,950	E1	9.971047%	48,155	
3	Peak Demand	158,203	D1	9.900122%	15,662	
4	Base Energy	<u>(3,453)</u>	E1	9.971047%	<u>(344)</u>	
5	Total Production	637,700			63,473	
6	Transmission	42,750	D2	9.815717%	4,196	
7	Distribution	2,053	P60	9.895813%	203	
8	General	(11,353)	P90	9.571120%	(1,087)	
9	Intangible	<u>-</u>	P90	9.571120%	<u>-</u>	
10	Total Depreciation Expense	<u>671,150</u>			<u>66,786</u>	Col (E); Line 12
11	Operating Income Impact				(66,786)	
12	Income Tax Impact: SD Tax Rate is	35.00%			<u>(23,375)</u>	Col (E); Line 19
13	Net Operating Income Impact				<u>(43,411)</u>	Col (E); Line 21

Prepared by: KSem

Otter Tail Power Company
Reference Workpaper for 2009 SD TY-04 and Required Schedule B-3

TY-04
SD Share

ADJUSTMENT TO ACCUMULATED DEPRECIATION TO REFLECT 2009 RATES

Page 2 of 3

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) KAS B-3 Reference
1	<u>Production</u>					
2	Base Demand	482,950	E1	9.971047%	48,155	
3	Peak Demand	158,203	D1	9.900122%	15,662	
4	Base Energy	<u>(3,453)</u>	E1	9.971047%	<u>(344)</u>	
5	Total Production	637,700			63,473	Col (E); Line 14
6	Transmission	42,750	D2	9.815717%	4,196	Col (E); Line 15
7	Distribution	2,053	P60	9.895813%	203	Col (E); Line 16
8	General	(11,353)	P90	9.571120%	(1,087)	Col (E); Line 17
9	Intangible	<u>-</u>	P90	9.571120%	<u>-</u>	Col (E); Line 18
10	Total Accumulated Depreciation	<u>671,150</u>			<u>66,786</u>	Col (E); Line 19

Prepared by: KSem

2009 Actual Year South Dakota CCOSS
 Impact of Using 2009 Depreciation Rates

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

Line No.	Depreciation Expense by Function	Total Company Expense (2)	Input Cell #	Total Company Accumulated Depreciation	Input Cell #
1	Production (Steam, Hydro, & Other Without Wind)	641,453		(641,453)	
2	Base Demand - 75.29%	482,950		(482,950)	
3	Peak Demand - 24.71%	158,503		(158,503)	
4					
5	Production (Other - Wind)	(3,753)		3,753	
6	Base Demand - 8.00%	(300)		300	
7	Peak Demand - 92.00%	(3,453)		3,453	
8					
9	Total Base Demand	482,950	F618	(482,950)	F89
10	Total Peak Demand	158,203	F622	(158,203)	F93
11	Total Base Energy	(3,453)	F626	3,453	F97
12	Total Production	637,700		(637,700)	
13					
14	Transmission	42,750	F633	(42,750)	F104
15					
16	Distribution	2,053	F640	(2,053)	F111
17					
18	General	(11,353)	F647	11,353	F118
19					
20	Intang ble	-		-	
21					
22	Total Depreciation Expense	671,150		(671,150)	

(1) The adjustment amounts are found in the MN depreciation docket filing #E-017/D-09-1019 Order dated January 11, 2010.

Prepared by: KSem

Otter Tail Power Company
Reference Workpaper for 2009 SD TY-05 and Required Schedule B-3

TY-05
SD Share

ADJUSTMENT TO NORMALIZE 2009 SPECIAL DEPOSITS

Page 1 of 4

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) KAS B-3 Reference
1	2009 Special Deposits Adjustment	(21,456,213)	N/A	N/A	(2,104,951)	

Note: This adjustment has an impact on the Cash Working Capital calculation and is not a separate component of Rate Base. A SD jurisdictional allocation does not apply. The above SD amount is the change in CWC as a result of making this adjustment.

Prepared by: KSem

Otter Tail Power Company
 Special Deposits Adjustment

W/P 2009 SD TY-05
 Page 2 of 4

Adjustment to Normalize Special Deposits

Line No.	(A) Description	(B) Amount	(C) Entry Location
1	Total 2009 Actual Year 13-Month Average Special Deposits	\$22,093,721	
2	Total Adjusted 2009 Actual Year 13-Month Average Special Deposits	<u>\$637,508</u>	
	Test Year Adjustment	<u><u>(\$21,456,213)</u></u>	G346

Prepared By: KSem

**Otter Tail Power Company
 Special Deposits with Extraordinary Items Removed
 Actual Year 2009**

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

Line No.	Special Accounts (Accounts 132.0, 134.0/1050.0000)			Monthly Balances
1	December	End	2008	813,242
2	January	End	2009	917,890
3	February	End	2009	1,133,358
4	March	End	2009	1,097,598
5	April	End	2009	1,099,076
6	May	End	2009	769,024
7	June	End	2009	667,441
8	July	End	2009	412,825
9	August	End	2009	527,599
10	September	End	2009	212,389
11	October	End	2009	212,388
12	November	End	2009	212,388
13	December	End	2009	212,388
14	Total			8,287,605
15	Average			637,508

Source of Data: Monthly Financial Statements, Page 2.
 Special deposits related to BSP II

**Otter Tail Power Company
 Special Deposits
 Actual Year 2009**

(A)	(B)	(C)	(D)
Line No.	Special Accounts (Accounts 132.0, 134.0/1050.0000)		Monthly Balances
1	December	End 2008	813,242
2	January	End 2009	917,890
3	February	End 2009	1,133,358
4	March	End 2009	1,097,598
5	April	End 2009	1,099,076
6	May	End 2009	64,773,693 (1)
7	June	End 2009	64,676,484
8	July	End 2009	64,429,011
9	August	End 2009	64,548,633
10	September	End 2009	16,548,043 (2)
11	October	End 2009	6,756,565 (3)
12	November	End 2009	212,388 (4)
13	December	End 2009	212,388
14	Total		287,218,369
15	Average		22,093,721

Source of Data: Monthly Financial Statements, Page 2.
 Special deposits related to BSP II

- (1) Proceeds of financing in escrow for Luverne wind farm included.
- (2) Reclass A/P payment made from escrow, not US Bank
- (3) Reclass GE payment made from escrow
- (4) Payment recorded made from escrow, not US Bank

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 TY-06 and Required Schedule C-7

TY-06
SD Share

ADJUSTMENT FOR WEATHER NORMALIZATION

Page 1 of 18

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
1	2009 Revenue Adjustment	244,236	N/A	Directly Assigned	(64,029)	Col (G); Line 1
2	2009 Expense Adjustment	<u>(374,616)</u>	E2	9.645471%	<u>(36,134)</u>	Col (G); Line 4
3	Operating Income Impact	618,852			(27,896)	
4	Income Tax Impact: SD Tax Rate is 35.00%				<u>(9,763)</u>	Col (G); Line 19
5	Net Operating Income Impact				<u><u>(18,132)</u></u>	

Prepared by: PBeithon

Otter Tail Power Company
2010 Test Year
Adjustment for Weather Normalization

Overall Revenue and Expense Adjustment		
	Input Summary	
	Test Year Tab	Input Cell
Operating statement - increase in revenue		
South Dakota	(\$64,029)	H389
North Dakota	\$ 35,636	H388
Minnesota	\$ 272,629	H387
System	\$244,236	
Operating statement - decrease expenses		
SD	(36,134)	
ND	(220,643)	
MN	(35,506)	
System	(292,283)	
Net impact on operating statement		
		Test Year Adjustment
		Details - enter SD
System	\$ (374,616)	H469
	9.645471%	Grossed up total
		E2 Jurisdiction allocator

Class Revenue Adjustment		
	South Dakota	SD INPUT TAB
		INPUT CELL
Residential	\$ (63,299)	G847
Farm	\$ (7,769)	G848
General Service	\$ (9,442)	G849
Large General Service	\$ 78,444	G850
Irrigation	\$ 3,532	G851
Lighting	\$ -	G852
OPA	\$ (967)	G853
Water Heating	\$ (2,169)	G854
Cntr. Ser. Int.	\$ (33,642)	G855
Cntr. Ser. Def.	\$ (28,718)	G856
	\$ (64,029)	

Prepared By: PBeithon

Table Showing Weather Normalization Adjustment, FCA Adjustment Associated with weather normalization and Total Overall Adjustment

	Revenue Adjustment	FCA Revenue Adjustment	Total Revenue Adjustment	System
Residential	(38,938)	(24,361)	(63,299)	
Farm	(6,580)	(1,188)	(7,769)	
General Service	827	(10,270)	(9,442)	
Large General Service	76,704	1,740	78,444	
Pipelines	0	0	0	
Irrigation	3,456	77	3,532	
Lighting	0	0	0	
OPA	(820)	(148)	(967)	
Water Heating	(1,904)	(265)	(2,169)	
Cntr. Ser. Int.	(33,293)	(349)	(33,642)	
Cntr. Ser. Def.	(23,960)	(4,758)	(28,718)	
	(24,507)	(39,522)	(64,029)	(292,283)
ND	0	35,636	35,636	
MN	364,209	(91,580)	272,629	
	Total System Revenue adj.		<u>244,236</u>	

Prepared By: PBeithon

8/6/2010 14:22

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

(D:\BackupWeather Normalized\wnstateclass_bm_cos.sas)

St	Year	Month	Class	CIS339 Calendar Month KWH	NORMC Weather Normalized KWH	Difference (CIS339 -NORMC)	Difference Revenue by Class	Minnesota	Annual KWH 2009	Difference by Rate	kWh Prices by Rate	Revenue by Rate				
MN	2009	1	Residential	57,475,129	53,680,355	(3,794,774)	(253,025)	101	414,205,194	87%	(3,317,653)	\$0.06998	(\$232,165.74)			
			Farm	4,081,950	3,935,391	(146,559)	(8,957)	241	59,567,950	13%	(477,121)	\$0.04372	(\$20,859.71)			
			General Service	33,351,195	32,064,956	(1,286,239)	(99,600)	361	35,747,869	100%	(146,559)	\$0.06111	(\$8,956.94)			
			Large General Service	49,075,900	48,216,704	(859,196)	(31,548)	<=20 kW	87,714,457	27%	(341,162)	\$0.07764	(\$26,486.14)			
			Pipelines	45,897,477	45,897,477	0	0	>=20kW	221,986,144	67%	(863,407)	\$0.07764	(\$67,030.64)			
			Irrigation	218	218	0	0	CTOU	20,997,543	6%	(81,669)	\$0.07449	(\$6,083.56)			
			Lighting	1,780,625	1,780,625	0	0	LGS	388,716,316	36.6%	(314,068)	\$0.03971	(\$12,470.92)			
			OPA	1,802,033	1,757,586	(44,447)	(2,533)	LGS TOD	616,118,853	57.9%	(497,801)	\$0.03500	(\$17,423.97)			
			Water Heating	2,258,963	2,227,436	(31,527)	(1,674)	LGS Rider	58,575,518	5.5%	(47,327)	\$0.03494	(\$1,653.60)			
			Cntr. Ser. Int.	23,138,442	20,437,997	(2,700,445)	(80,875)	LGS Rdr 646	0	0.0%	-	-	\$0.00	\$0.00		
			Cntr. Ser. Def.	4,755,746	4,202,022	(553,724)	(22,498)	RTP	0	0.0%	-	-	\$0.00	\$0.00		
			Unclassified	1,036,695	962,661	(74,034)	0	IRR1	966,965	23%	-	-	\$0.00	\$0.00		
			Total			\$224,654,373	\$215,163,428	(\$9,490,945)	(\$500,711)	IRR2 TOD	3,170,511	77%	-	-	\$0.00	\$0.00
										Muni	19,765,534	100%	(44,447)	\$0.05698	(\$2,532.60)	
										Sirens	0	-	-	-	\$0.00	\$0.00
										Light EO	3,214,484	16%	-	-	\$0.00	\$0.00
										Lights	16,727,915	84%	-	-	\$0.00	\$0.00
										Water Heat	23,768,212	100%	(31,527)	\$0.05311	(\$1,674.40)	
										LDF-CT	46,877,387	34%	(19,554)	\$0.02400	(\$21,973.29)	
										SDF-Scout.	91,388,452	66%	(1,784,891)	\$0.03300	(\$58,901.41)	
										Def. LD	13,489,873	51%	(281,931)	\$0.05136	(\$14,479.97)	
										FTD	13,004,804	49%	(271,793)	\$0.02950	(\$8,017.90)	
										Unclassified			(74,034)	-	-	
							Total			(9,490,945)						
MN	2009	2	Residential	50,275,346	49,720,237	(555,109)	(37,734)	101	414,205,194	87%	(485,315)	\$0.07162	(\$34,758.23)			
			Farm	2,996,837	2,978,853	(17,984)	(1,229)	241	59,567,950	13%	(69,794)	\$0.04263	(\$2,975.33)			
			General Service	29,122,632	28,936,334	(186,298)	(12,969)	361	35,747,869	100%	(17,984)	\$0.06832	(\$1,228.67)			
			Large General Service	44,426,507	44,298,935	(127,572)	(5,426)	<=20 kW	87,714,457	27%	(49,414)	\$0.07413	(\$3,663.04)			
			Pipelines	38,623,838	38,623,838	0	0	>=20kW	221,986,144	67%	(125,055)	\$0.07107	(\$8,887.68)			
			Irrigation	0	0	0	0	CTOU	20,997,543	6%	(11,829)	\$0.03538	(\$418.45)			
			Lighting	1,867,212	1,867,212	0	0	LGS	388,716,316	36.6%	(46,632)	\$0.04508	(\$2,102.36)			
			OPA	1,588,935	1,582,488	(6,447)	(363)	LGS TOD	616,118,853	57.9%	(73,913)	\$0.04112	(\$3,039.37)			
			Water Heating	1,913,783	1,909,416	(4,367)	(222)	LGS Rider	58,575,518	5.5%	(7,027)	\$0.04044	(\$284.14)			
			Cntr. Ser. Int.	23,846,424	23,371,229	(475,195)	(15,719)	LGS Rdr 646	0	0.0%	-	-	\$0.00	\$0.00		
			Cntr. Ser. Def.	5,049,155	4,947,686	(101,469)	(3,976)	RTP	0	0.0%	-	-	\$0.00	\$0.00		
			Unclassified	865,009	854,638	(10,371)	0	IRR1	966,965	23%	-	-	\$0.04882	\$0.00		
			Total			\$200,575,678	\$199,090,866	(\$1,484,812)	(\$77,638)	IRR2 TOD	3,170,511	77%	-	-	\$0.00	\$0.00
										Muni	19,765,534	100%	(6,447)	\$0.05637	(\$363.42)	
										Sirens	0	-	-	-	\$0.00	\$0.00
										Light EO	3,214,484	16%	-	-	\$0.00	\$0.00
										Lights	16,727,915	84%	-	-	\$0.00	\$0.00
										Water Heat	23,768,212	100%	(4,367)	\$0.05084	(\$222.02)	
										LDF-CT	46,877,387	34%	(161,109)	\$0.02690	(\$4,333.84)	
										SDF-Scout.	91,388,452	66%	(314,086)	\$0.03625	(\$11,385.61)	
										Def. LD	13,489,873	51%	(51,663)	\$0.04881	(\$2,521.69)	
										FTD	13,004,804	49%	(49,806)	\$0.02920	(\$1,454.32)	
										Unclassified			(10,371)	-	-	
							Total			(1,484,812)						
MN	2009	3	Residential	45,359,186	44,602,394	(756,792)	(51,443)	101	414,205,194	87%	(661,640)	\$0.07162	(\$47,386.64)			
			Farm	3,025,448	2,998,115	(27,333)	(1,867)	241	59,567,950	13%	(95,152)	\$0.04263	(\$4,056.34)			
			General Service	29,272,738	28,988,801	(283,937)	(19,766)	361	35,747,869	100%	(27,333)	\$0.06832	(\$1,867.39)			
			Large General Service	45,951,303	45,749,836	(201,467)	(8,569)	<=20 kW	87,714,457	27%	(75,312)	\$0.07413	(\$5,582.84)			
			Pipelines	38,254,697	38,254,697	0	0	>=20kW	221,986,144	67%	(190,597)	\$0.07107	(\$13,545.73)			
			Irrigation	0	0	0	0	CTOU	20,997,543	6%	(18,028)	\$0.03538	(\$637.76)			
			Lighting	1,634,392	1,634,392	0	0	LGS	388,716,316	36.6%	(73,644)	\$0.04508	(\$3,320.14)			
			OPA	1,745,131	1,734,370	(10,761)	(607)	LGS TOD	616,118,853	57.9%	(116,726)	\$0.04112	(\$4,799.90)			
			Water Heating	2,213,137	2,205,446	(7,691)	(391)	LGS Rider	58,575,518	5.5%	(11,097)	\$0.04044	(\$448.73)			
			Cntr. Ser. Int.	20,148,458	19,538,610	(609,848)	(20,174)	LGS Rdr 646	0	0.0%	-	-	\$0.00	\$0.00		
			Cntr. Ser. Def.	4,005,137	3,882,968	(122,169)	(4,787)	RTP	0	0.0%	-	-	\$0.00	\$0.00		
			Unclassified	849,496	834,049	(15,447)	0	IRR1	966,965	23%	-	-	\$0.04882	\$0.00		
			Total			\$192,459,123	\$190,423,678	(\$2,035,445)	(\$107,604)	IRR2 TOD	3,170,511	77%	-	-	\$0.00	\$0.00
										Muni	19,765,534	100%	(10,761)	\$0.05637	(\$606.60)	
										Sirens	0	-	-	-	\$0.00	\$0.00
										Light EO	3,214,484	16%	-	-	\$0.00	\$0.00
										Lights	16,727,915	84%	-	-	\$0.00	\$0.00
										Water Heat	23,768,212	100%	(7,691)	\$0.05084	(\$391.01)	
										LDF-CT	46,877,387	34%	(206,762)	\$0.02690	(\$5,561.89)	
										SDF-Scout.	91,388,452	66%	(403,086)	\$0.03625	(\$14,611.88)	
										Def. LD	13,489,873	51%	(62,203)	\$0.04881	(\$3,036.12)	
										FTD	13,004,804	49%	(59,966)	\$0.02920	(\$1,751.01)	
										Unclassified			(15,447)	-	-	
							Total			(2,035,445)						
MN	2009	4	Residential	35,580,943	35,136,042	(444,901)	(30,242)	101	414,205,194	87%	(388,963)	\$0.07162	(\$27,857.54)			
			Farm	2,528,344	2,510,846	(17,498)	(1,195)	241	59,567,950	13%	(55,938)	\$0.04263	(\$2,384.63)			
			General Service	24,765,436	24,583,087	(182,349)	(12,694)	361	35,747,869	100%	(17,498)	\$0.06832	(\$1,195.46)			
			Large General Service	42,345,751	42,207,190	(138,561)	(5,893)	<=20 kW	87,714,457	27%	(48,366)	\$0.07413	(\$3,585.39)			
			Pipelines	41,434,329	41,434,329	0	0	>=20kW	221,986,144	67%	(122,405)	\$0.07107	(\$8,699.29)			
			Irrigation	17,500	17,723	223	6	CTOU	20,997,543	6%	(11,578)	\$0.03538	(\$409.58)			
			Lighting	1,602,917	1,602,917	0	0	LGS	388,716,316	36.6%	(60,649)	\$0.04508	(\$2,283.46)			
			OPA	1,585,881	1,577,996	(7,885)	(444)	LGS TOD	616,118,853	57.9%	(80,279)	\$0.04112	(\$3,301.18)			
			Water Heating	2,153,273	2,146,885	(6,388)	(325)	LGS Rider	58,575,518	5.5%	(7,632)	\$0.04044	(\$308.62)			
			Cntr. Ser. Int.	14,019,693	13,664,557	(355,136)	(11,748)	LGS Rdr 646	0	0.0%	-	-	\$0.00	\$0.00		
			Cntr. Ser. Def.	2,576,164	2,508,668	(67,496)	(2,645)	RTP	0	0.0%	-	-	\$0.00	\$0.00		
			Unclassified	630,366	620,548	(9,818)	0	IRR1	966,965	23%	52	\$0.04882	\$2.54			
			Total			\$169,240,597	\$168,010,788	(\$1,229,809)	(\$65,181)	IRR2 TOD	3,170,511	77%	171	\$0.02060	\$3.52	
										Muni	19,765,534	100%	(7,885)	\$0.05637	(\$444.48)	
										Sirens	0	-	-	-	\$0.00	\$0.00
										Light EO	3,214,484	16%	-	-	\$0.00	\$0.00
										Lights	16,727,915	84%	-	-	\$0.00	\$0.00
										Water Heat	23,768,212	100%	(6,388)	\$0.05084	(\$324.77)	
										LDF-CT	46,877,387	34%	(120,405)	\$0.02690	(\$3,238.88)	
										SDF-Scout.	91,388,452	66%	(234,731)	\$0.03625	(\$8,509.01)	
										Def. LD	13,489,873	51%	(34,366)	\$0.04881	(\$1,677.40)	
										FTD	13,004,804	49%	(33,130)	\$0.02920	(\$967.40)	

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Comparison of CIS339 KWH to Weather Normalized KWH

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States: 'MN', 'ND', 'SD'

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St	Year	Month	Class	CIS339 Calendar Month KWH	NORMC Weather Normalized KWH	Difference (CIS339 -NORMC)	Difference Revenue by Class			
MN	2009	5	Residential	30,960,112	30,910,796	(49,316)	(3,352)			
			Farm	2,357,249	2,349,816	(7,433)	(508)			
			General Service	23,926,063	23,881,306	(44,757)	(3,116)			
			Large General Service	42,224,311	42,237,409	13,098	557			
			Pipelines	41,766,368	41,766,368	0	0			
			Irrigation	194,579	232,209	37,630	1,023			
			Lighting	1,584,503	1,584,503	0	0			
			OPA	1,673,606	1,664,463	(9,143)	(515)			
			Water Heating	2,210,429	2,197,810	(12,619)	(642)			
			Cntr. Ser. Int.	8,165,220	7,841,425	(323,795)	(10,711)			
			Cntr. Ser. Def.	1,291,811	1,227,415	(64,396)	(2,523)			
			Unclassified	529,163	513,370	(15,793)	0			
			Total	\$156,883,414	\$156,406,890	(\$476,524)	(\$19,787)			
			MN	2009	6	Residential	29,466,583	30,385,243	918,660	68,773
						Farm	2,086,259	2,110,255	23,996	1,824
						General Service	23,292,882	23,668,595	375,713	29,009
						Large General Service	42,181,395	42,599,844	418,449	18,505
						Pipelines	46,818,661	46,818,661	0	0
Irrigation	510,198	587,061				76,863	3,242			
Lighting	1,590,213	1,590,213				0	0			
OPA	1,601,503	1,603,163				1,660	101			
Water Heating	1,990,015	1,980,053				(9,962)	(566)			
Cntr. Ser. Int.	3,619,300	3,548,120				(71,180)	(2,633)			
Cntr. Ser. Def.	506,914	484,854				(22,060)	(900)			
Unclassified	445,180	433,504				(11,676)	0			
Total	\$154,109,103	\$155,809,566				\$1,700,463	\$117,356			
MN	2009	7				Residential	31,234,197	36,267,607	5,033,410	376,812
						Farm	2,243,593	2,395,760	152,167	11,569
						General Service	25,567,053	27,775,132	2,208,079	170,490
						Large General Service	43,453,014	45,486,820	2,033,806	89,939
						Pipelines	49,659,942	49,659,942	0	0
			Irrigation	984,011	1,221,175	237,164	10,004			
			Lighting	1,591,653	1,591,653	0	0			
			OPA	1,628,224	1,669,686	41,462	2,521			
			Water Heating	1,876,290	1,871,349	(4,941)	(281)			
			Cntr. Ser. Int.	2,468,054	2,609,462	141,408	5,230			
			Cntr. Ser. Def.	214,268	209,437	(4,831)	(197)			
			Unclassified	456,208	449,893	(6,315)	0			
			Total	\$161,376,507	\$171,207,916	\$9,831,409	\$666,086			
			MN	2009	8	Residential	35,285,246	38,424,373	3,139,127	235,002
						Farm	2,429,240	2,520,390	91,150	6,930
						General Service	27,325,279	28,641,722	1,316,443	101,645
						Large General Service	45,517,083	46,717,778	1,200,695	53,097
						Pipelines	46,339,377	46,339,377	0	0
Irrigation	1,482,757	1,625,225				142,468	6,009			
Lighting	1,586,238	1,586,238				0	0			
OPA	1,586,176	1,607,431				21,255	1,292			
Water Heating	1,710,030	1,705,601				(4,429)	(252)			
Cntr. Ser. Int.	2,733,846	2,801,491				67,645	2,502			
Cntr. Ser. Def.	200,036	195,633				(4,403)	(180)			
Unclassified	504,584	497,721				(6,863)	0			
Total	\$166,699,892	\$172,662,980				\$5,963,088	\$406,046			

Minnesota	Annual KWH 2009		Difference by Rate	kWh Prices by Rate	Revenue by Rate
101	414,205,194	87%	(43,115)	\$0.07162	(\$3,087.93)
241	59,567,950	13%	(6,201)	\$0.04263	(\$264.33)
361	35,747,869	100%	(7,433)	\$0.06832	(\$507.82)
<20 kW	87,714,457	27%	(11,871)	\$0.07413	(\$880.02)
>=20kW	221,986,144	67%	(30,044)	\$0.07107	(\$2,135.21)
CTOU	20,997,543	6%	(2,842)	\$0.03538	(\$100.53)
LGS	388,716,316	36.6%	4,788	\$0.04508	\$215.85
LGS TOD	616,118,853	57.9%	7,589	\$0.04112	\$312.06
LGS Rider	58,575,518	5.5%	721	\$0.04044	\$29.17
LGS Rdr 646	0	0.0%	0		\$0.00
RTP	0				\$0.00
IRR1	966,965	23%	8,794	\$0.04882	\$429.35
IRR2 TOD	3,170,511	77%	28,836	\$0.02060	\$593.87
Muni	19,765,534	100%	(9,143)	\$0.05637	(\$515.39)
Sirens	0				\$0.00
Light EO	3,214,484	16%	-		\$0.00
Lights	16,727,915	84%	-		\$0.00
Water Heat	23,768,212	100%	(12,619)	\$0.05084	(\$641.55)
LDF-CT	46,877,387	34%	(109,779)	\$0.02690	(\$2,953.05)
SDF-Scout.	91,388,452	66%	(214,016)	\$0.03625	(\$7,758.09)
Def. LD	13,489,873	51%	(32,787)	\$0.04881	(\$1,600.36)
FTD	13,004,804	49%	(31,609)	\$0.02920	(\$922.97)
Unclassified	0		(15,793)		
Total			(476,524)		
101	414,205,194	87%	803,156	\$0.07901	\$63,457.36
241	59,567,950	13%	115,504	\$0.04602	\$5,315.49
361	35,747,869	100%	23,996	\$0.07603	\$1,824.42
<20 kW	87,714,457	27%	99,654	\$0.08250	\$8,221.47
>=20kW	221,986,144	67%	252,203	\$0.07908	\$19,944.22
CTOU	20,997,543	6%	23,856	\$0.03537	\$843.77
LGS	388,716,316	36.6%	152,959	\$0.04746	\$7,259.74
LGS TOD	616,118,853	57.9%	242,441	\$0.04223	\$10,239.16
LGS Rider	58,575,518	5.5%	23,049	\$0.04363	\$1,005.71
LGS Rdr 646	0	0.0%	0		\$0.00
RTP	0				\$0.00
IRR1	966,965	23%	17,964	\$0.06133	\$1,101.71
IRR2 TOD	3,170,511	77%	58,899	\$0.03634	\$2,140.41
Muni	19,765,534	100%	1,660	\$0.06080	\$100.93
Sirens	0				\$0.00
Light EO	3,214,484	16%	-		\$0.00
Lights	16,727,915	84%	-		\$0.00
Water Heat	23,768,212	100%	(9,962)	\$0.05683	(\$666.14)
LDF-CT	46,877,387	34%	(24,133)	\$0.03004	(\$724.95)
SDF-Scout.	91,388,452	66%	(47,047)	\$0.04055	(\$1,907.77)
Def. LD	13,489,873	51%	(11,232)	\$0.05455	(\$612.70)
FTD	13,004,804	49%	(10,828)	\$0.02653	(\$287.27)
Unclassified	0		(11,676)		
Total			1,700,463	1	\$117,355.56

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Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN', 'ND', 'SD'

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St	Year	Month	Class	CIS339 Calendar Month KWH	NORMC Weather Normalized KWH	Difference (CIS339 -NORMC)	Difference Revenue by Class	Minnesota	Annual KWH 2009	Difference by Rate	kWh Prices by Rate	Revenue by Rate				
MN	2009	9	Residential	29,470,304	30,350,072	879,768	65,861	101	414,205,194	87%	769,154	\$0.07901	\$60,770.85			
			Farm	2,441,550	2,484,371	42,821	3,256	241	59,567,950	13%	110,614	\$0.04602	\$5,090.46			
			General Service	25,366,236	25,839,995	473,759	36,580	361	35,747,869	100%	42,821	\$0.07603	\$3,255.68			
			Large General Service	44,210,453	44,562,047	351,594	15,548	<20 kW	87,714,457	27%	125,660	\$0.08250	\$10,366.95			
			Pipelines	43,701,940	43,701,940	0	0	>=20kW	221,986,144	67%	318,018	\$0.07908	\$25,148.86			
			Irrigation	659,781	644,197	(15,584)	(657)	CTOU	20,997,543	6%	30,081	\$0.03537	\$1,063.95			
			Lighting	1,603,252	1,603,252	0	0	LGS	388,716,316	36.6%	128,521	\$0.04746	\$6,099.86			
			OPA	1,572,376	1,593,954	21,578	1,312	LGS TOD	616,118,853	57.9%	203,707	\$0.04223	\$8,603.27			
			Water Heating	1,640,684	1,655,193	14,509	825	LGS Rider	58,575,518	5.5%	19,367	\$0.04363	\$845.03			
			Cntr. Ser. Int.	3,096,842	3,334,093	237,251	8,775	LGS Rdr 646	0	0.0%	0		\$0.00			
			Cntr. Ser. Def.	309,671	334,407	24,736	1,009	RTP	0		0		\$0.00			
			Unclassified	458,270	480,057	21,787	0	IRR1	966,965	23%	(3,642)	\$0.06133	(\$223.37)			
			Total	\$154,531,359	\$156,583,578	\$2,052,219	\$132,508	IRR2 TOD	3,170,511	77%	(11,942)	\$0.03634	(\$433.97)			
								Muni	19,765,534	100%	21,578	\$0.06080	\$1,311.94			
								Sirens	0		0		\$0.00			
								Light EO	3,214,484	16%	-		\$0.00			
								Lights	16,727,915	84%	-		\$0.00			
								Water Heat	23,768,212	100%	14,509	\$0.05683	\$824.55			
								LDF-CT	46,877,387	34%	80,437	\$0.03004	\$2,416.33			
								SDF-Scout.	91,388,452	66%	156,814	\$0.04055	\$6,358.80			
								Def. LD	13,489,873	51%	12,594	\$0.05455	\$687.03			
								FTD	13,004,804	49%	12,142	\$0.02653	\$322.12			
								Unclassified	0		21,787		\$0.00			
								Total			2,052,219					
			MN	2009	10	Residential	37,247,437	35,270,700	(1,976,737)	(134,369)	101	414,205,194	87%	(1,728,200)	\$0.07162	(\$123,773.68)
						Farm	3,108,038	3,016,253	(91,785)	(6,271)	241	59,567,950	13%	(248,537)	\$0.04263	(\$10,595.13)
General Service	27,765,027	26,879,327				(885,700)	(61,658)	361	35,747,869	100%	(91,785)	\$0.06832	(\$6,270.75)			
Large General Service	45,278,581	44,624,409				(654,172)	(27,823)	<20 kW	87,714,457	27%	(234,923)	\$0.07413	(\$17,414.86)			
Pipelines	41,218,728	41,218,728				0	0	>=20kW	221,986,144	67%	(594,540)	\$0.07107	(\$42,253.93)			
Irrigation	155,942	161,509				5,567	151	CTOU	20,997,543	6%	(56,237)	\$0.03538	(\$1,989.40)			
Lighting	1,631,311	1,631,311				0	0	LGS	388,716,316	36.6%	(239,124)	\$0.04508	(\$10,780.63)			
OPA	1,626,376	1,592,059				(34,317)	(1,934)	LGS TOD	616,118,853	57.9%	(379,014)	\$0.04112	(\$15,585.48)			
Water Heating	1,877,408	1,854,208				(23,200)	(1,179)	LGS Rider	58,575,518	5.5%	(36,034)	\$0.04044	(\$1,457.05)			
Cntr. Ser. Int.	7,458,349	6,694,445				(763,904)	(25,270)	LGS Rdr 646	0	0.0%	0		\$0.00			
Cntr. Ser. Def.	1,218,460	1,092,356				(126,104)	(4,941)	RTP	0		0		\$0.00			
Unclassified	678,522	635,601				(42,921)	0	IRR1	966,965	23%	1,301	\$0.04882	\$63.52			
Total	\$169,264,179	\$164,670,906				(\$4,593,273)	(\$263,295)	IRR2 TOD	3,170,511	77%	4,266	\$0.02060	\$87.86			
								Muni	19,765,534	100%	(34,317)	\$0.05637	(\$1,934.45)			
								Sirens	0		0		\$0.00			
								Light EO	3,214,484	16%	-		\$0.00			
								Lights	16,727,915	84%	-		\$0.00			
								Water Heat	23,768,212	100%	(23,200)	\$0.05084	(\$1,179.49)			
								LDF-CT	46,877,387	34%	(258,993)	\$0.02690	(\$6,966.90)			
								SDF-Scout.	91,388,452	66%	(504,911)	\$0.03625	(\$18,303.04)			
								Def. LD	13,489,873	51%	(64,206)	\$0.04881	(\$3,133.91)			
								FTD	13,004,804	49%	(61,898)	\$0.02920	(\$1,807.41)			
								Unclassified	0		(42,921)		\$0.00			
								Total			(4,593,273)					
MN	2009	11				Residential	38,530,364	42,207,262	3,676,898	249,937	101	414,205,194	87%	3,214,598	\$0.07162	\$230,229.52
						Farm	3,382,020	3,552,160	170,140	11,624	241	59,567,950	13%	462,300	\$0.04263	\$19,707.84
			General Service	28,561,877	30,116,075	1,554,198	108,196	361	35,747,869	100%	170,140	\$0.06832	\$11,623.96			
			Large General Service	43,882,924	44,954,558	1,071,634	45,579	<20 kW	87,714,457	27%	412,236	\$0.07413	\$30,559.04			
			Pipelines	45,044,782	45,044,782	0	0	>=20kW	221,986,144	67%	1,043,279	\$0.07107	\$74,145.84			
			Irrigation	109,667	109,682	15	0	CTOU	20,997,543	6%	98,683	\$0.03538	\$3,490.93			
			Lighting	1,634,023	1,634,023	0	0	LGS	388,716,316	36.6%	391,722	\$0.04508	\$17,660.33			
			OPA	1,556,737	1,610,546	53,809	3,033	LGS TOD	616,118,853	57.9%	620,883	\$0.04112	\$25,531.41			
			Water Heating	1,825,423	1,860,735	35,312	1,795	LGS Rider	58,575,518	5.5%	59,028	\$0.04044	\$2,386.87			
			Cntr. Ser. Int.	11,457,146	13,558,248	2,101,102	69,504	LGS Rdr 646	0	0.0%	0		\$0.00			
			Cntr. Ser. Def.	2,335,801	2,766,445	430,644	16,875	RTP	0		0		\$0.00			
			Unclassified	628,856	695,554	66,698	0	IRR1	966,965	23%	4	\$0.04882	\$0.17			
			Total	\$178,949,620	\$188,110,070	\$9,160,450	\$506,544	IRR2 TOD	3,170,511	77%	11	\$0.02060	\$0.24			
								Muni	19,765,534	100%	53,809	\$0.05637	\$3,033.21			
								Sirens	0		0		\$0.00			
								Light EO	3,214,484	16%	-		\$0.00			
								Lights	16,727,915	84%	-		\$0.00			
								Water Heat	23,768,212	100%	35,312	\$0.05084	\$1,795.26			
								LDF-CT	46,877,387	34%	712,354	\$0.02690	\$19,162.31			
								SDF-Scout.	91,388,452	66%	1,388,748	\$0.03625	\$50,342.13			
								Def. LD	13,489,873	51%	219,264	\$0.04881	\$10,702.28			
								FTD	13,004,804	49%	211,380	\$0.02920	\$6,172.29			
								Unclassified	0		66,698		\$0.00			
								Total			9,160,450					
			MN	2009	12	Residential	52,003,005	48,809,270	(3,193,735)	(217,094)	101	414,205,194	87%	(2,792,184)	\$0.07162	(\$199,976.19)
						Farm	4,363,558	4,219,520	(144,038)	(9,841)	241	59,567,950	13%	(401,551)	\$0.04263	(\$17,118.13)
General Service	32,511,053	31,348,711				(1,162,342)	(80,917)	361	35,747,869	100%	(144,038)	\$0.06832	(\$9,840.68)			
Large General Service	46,968,355	46,201,679				(766,676)	(32,608)	<20 kW	87,714,457	27%	(308,300)	\$0.07413	(\$22,854.27)			
Pipelines	45,226,212	45,226,212				0	0	>=20kW	221,986,144	67%	(780,240)	\$0.07107	(\$55,451.64)			
Irrigation	0	0				0	0	CTOU	20,997,543	6%	(73,802)	\$0.03538	(\$2,610.77)			
Lighting	1,692,851	1,692,851				0	0	LGS	388,716,316	36.6%	(280,249)	\$0.04508	(\$12,634.68)			
OPA	1,847,668	1,805,182				(42,486)	(2,395)	LGS TOD	616,118,853	57.9%	(444,197)	\$0.04112	(\$18,265.86)			
Water Heating	2,132,473	2,104,672				(27,801)	(1,413)	LGS Rider	58,575,518	5.5%	(42,231)	\$0.04044	(\$1,707.63)			
Cntr. Ser. Int.	19,193,831	17,117,084				(2,076,747)	(68,699)	LGS Rdr 646	0	0.0%	0		\$0.00			
Cntr. Ser. Def.	4,000,492	3,562,866				(437,626)	(17,148)	RTP	0		0		\$0.00			
Co Use	960,967	896,884				(64,083)	0	IRR1	966,965	23%	-	\$0.04882	\$0.00			
Total	\$210,900,465	\$202,984,931				(\$7,915,534)	(\$430,115)	IRR2 TOD	3,170,511	77%	-	\$0.02060	\$0.00			
								Muni	19,765,534	100%	(42,486)	\$0.05637	(\$2,394.94)			
								Sirens	0		0		\$0.00			
								Light EO	3,214,484	16%	-		\$0.00			
								Lights	16,727,915	84%	-		\$0.00			
								Water Heat	23,768,212	100%	(27,801)	\$0.05084	(\$1,413.40)			
								LDF-CT	46,877,387	34%	(704,096)	\$0.02690	(\$18,940.19)			
								SDF-Scout.	91,388,452	66%	(1,372,651)	\$0.03625	(\$49,758.59)			
								Def. LD	13,489,873	51%	(222,819)	\$0.04881	(\$10,875.80)			
								FTD	13,004,804	49%	(214,807)	\$0.02920	(\$6,272.36)			
								Unclassified	0		(64,083)		\$0.00			
								Total			(7,915,534)					

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

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St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 -NORMC)	Percent of Normal	Weather Impact
ND	2009	1	Residential	\$4,645,206	\$4,457,824	(\$187,382)	104.20%	4.20%
			Farm	\$232,892	\$227,113	(\$5,779)	102.54%	2.54%
			General Service	\$3,966,895	\$3,846,570	(\$120,325)	103.13%	3.13%
			Large General Service	\$2,248,746	\$2,248,746	\$0	100.00%	0.00%
			Pipelines	\$9,030	\$9,030	\$0	100.00%	0.00%
			Irrigation	\$192	\$192	\$0	1	0
			Lighting	\$187,909	\$187,909	\$0	100.00%	0.00%
			OPA	\$96,992	\$94,950	(\$2,042)	102.15%	2.15%
			Water Heating	\$112,484	\$111,791	(\$693)	100.62%	0.62%
			Cntr. Ser. Int.	\$1,006,748	\$940,045	(\$66,703)	107.10%	7.10%
			Cntr. Ser. Def.	\$208,897	\$191,084	(\$17,813)	109.32%	9.32%
			Unclassified	\$0	\$0	\$0	.	.
						\$12,715,991	\$12,315,254	(\$400,737)	103.25%	3.25%
ND	2009	2	Residential	\$4,359,056	\$4,237,081	(\$121,975)	102.88%	2.88%
			Farm	\$174,765	\$171,719	(\$3,046)	101.77%	1.77%
			General Service	\$3,688,502	\$3,611,040	(\$77,462)	102.15%	2.15%
			Large General Service	\$2,272,397	\$2,272,397	\$0	100.00%	0.00%
			Pipelines	\$649	\$649	\$0	100.00%	0.00%
			Irrigation	\$231	\$231	\$0	100.00%	0.00%
			Lighting	\$199,588	\$199,588	\$0	100.00%	0.00%
			OPA	\$95,958	\$94,562	(\$1,396)	101.48%	1.48%
			Water Heating	\$101,915	\$101,482	(\$433)	100.43%	0.43%
			Cntr. Ser. Int.	\$1,144,725	\$1,091,980	(\$52,745)	104.83%	4.83%
			Cntr. Ser. Def.	\$241,289	\$226,939	(\$14,350)	106.32%	6.32%
			Unclassified	\$0	\$0	\$0	.	.
						\$12,279,075	\$12,007,668	(\$271,407)	102.26%	2.26%
ND	2009	3	Residential	\$4,076,393	\$3,924,331	(\$152,062)	103.87%	3.87%
			Farm	\$163,672	\$159,856	(\$3,816)	102.39%	2.39%
			General Service	\$3,635,547	\$3,533,175	(\$102,372)	102.90%	2.90%
			Large General Service	\$2,724,812	\$2,724,812	\$0	100.00%	0.00%
			Pipelines	\$632	\$632	\$0	100.00%	0.00%
			Irrigation	\$266	\$266	\$0	100.00%	0.00%
			Lighting	\$191,119	\$191,119	\$0	100.00%	0.00%
			OPA	\$100,123	\$98,172	(\$1,951)	101.99%	1.99%
			Water Heating	\$116,980	\$116,313	(\$667)	100.57%	0.57%
			Cntr. Ser. Int.	\$996,412	\$935,261	(\$61,151)	106.54%	6.54%
			Cntr. Ser. Def.	\$190,122	\$175,090	(\$15,032)	108.59%	8.59%
			Unclassified	\$0	\$0	\$0	.	.
						\$12,196,078	\$11,859,027	(\$337,051)	102.84%	2.84%
ND	2009	4	Residential	\$3,198,372	\$3,147,096	(\$51,276)	101.63%	1.63%
			Farm	\$128,638	\$127,349	(\$1,289)	101.01%	1.01%
			General Service	\$3,104,380	\$3,065,743	(\$38,637)	101.26%	1.26%
			Large General Service	\$2,902,879	\$2,903,514	\$635	99.98%	-0.02%
			Pipelines	\$478	\$478	\$0	100.00%	0.00%
			Irrigation	\$728	\$757	\$29	96.10%	-3.90%
			Lighting	\$193,893	\$193,893	\$0	100.00%	0.00%
			OPA	\$94,595	\$93,747	(\$848)	100.90%	0.90%
			Water Heating	\$113,612	\$113,293	(\$319)	100.28%	0.28%
			Cntr. Ser. Int.	\$704,306	\$683,187	(\$21,119)	103.09%	3.09%
			Cntr. Ser. Def.	\$125,959	\$121,340	(\$4,619)	103.81%	3.81%
			Unclassified	\$0	\$0	\$0	.	.
						\$10,567,840	\$10,450,397	(\$117,443)

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

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St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 -NORMC)	Percent of Normal	Weather Impact		
ND	2009	5	Residential	\$2,793,890	\$2,805,001	\$11,111	99.60%	-0.40%		
			Farm	\$130,604	\$130,885	\$281	99.79%	-0.21%		
			General Service	\$2,899,259	\$2,898,572	(\$687)	100.02%	0.02%		
			Large General Service	\$2,717,801	\$2,723,663	\$5,862	99.78%	-0.22%		
			Pipelines	\$438	\$438	\$0	100.00%	0.00%		
			Irrigation	\$1,513	\$1,513	\$0	100.00%	0.00%		
			Lighting	\$191,365	\$191,365	\$0	100.00%	0.00%		
			OPA	\$104,193	\$103,832	(\$361)	100.35%	0.35%		
			Water Heating	\$116,395	\$116,068	(\$327)	100.28%	0.28%		
			Cntr. Ser. Int.	\$427,609	\$417,205	(\$10,404)	102.49%	2.49%		
			Cntr. Ser. Def.	\$61,723	\$60,930	(\$793)	101.30%	1.30%		
			Unclassified	\$0	\$0	\$0	.	.		
						\$9,444,790	\$9,449,472	\$4,682	99.95%	-0.05%
			ND	2009	6	Residential	\$2,538,311	\$2,606,796	\$68,485	97.37%	-2.63%
Farm	\$132,609	\$134,704				\$2,095	98.44%	-1.56%		
General Service	\$2,632,959	\$2,669,224				\$36,265	98.64%	-1.36%		
Large General Service	\$2,595,957	\$2,607,605				\$11,648	99.55%	-0.45%		
Pipelines	\$317	\$317				\$0	100.00%	0.00%		
Irrigation	\$4,619	\$5,129				\$510	90.06%	-9.94%		
Lighting	\$191,367	\$191,367				\$0	100.00%	0.00%		
OPA	\$107,612	\$107,936				\$324	99.70%	-0.30%		
Water Heating	\$105,247	\$104,972				(\$275)	100.26%	0.26%		
Cntr. Ser. Int.	\$213,232	\$209,581				(\$3,651)	101.74%	1.74%		
Cntr. Ser. Def.	\$23,582	\$23,827				\$245	98.97%	-1.03%		
Unclassified	\$0	\$0				\$0	.	.		
						\$8,545,812	\$8,661,458	\$115,646	98.66%	-1.34%
ND	2009	7				Residential	\$2,780,405	\$3,185,207	\$404,802	87.29%	-12.71%
			Farm	\$128,274	\$139,063	\$10,789	92.24%	-7.76%		
			General Service	\$2,705,804	\$2,935,003	\$229,199	92.19%	-7.81%		
			Large General Service	\$2,876,240	\$2,917,000	\$40,760	98.60%	-1.40%		
			Pipelines	\$271	\$271	\$0	100.00%	0.00%		
			Irrigation	\$10,942	\$12,696	\$1,754	86.18%	-13.82%		
			Lighting	\$190,887	\$190,887	\$0	100.00%	0.00%		
			OPA	\$105,432	\$109,142	\$3,710	96.60%	-3.40%		
			Water Heating	\$100,842	\$100,682	(\$160)	100.16%	0.16%		
			Cntr. Ser. Int.	\$157,039	\$159,924	\$2,885	98.20%	-1.80%		
			Cntr. Ser. Def.	\$10,345	\$11,621	\$1,276	89.02%	-10.98%		
			Unclassified	\$0	\$0	\$0	.	.		
						\$9,066,481	\$9,761,496	\$695,015	92.88%	-7.12%
			ND	2009	8	Residential	\$3,247,754	\$3,527,463	\$279,709	92.07%	-7.93%
Farm	\$124,495	\$130,722				\$6,227	95.24%	-4.76%		
General Service	\$2,993,784	\$3,143,993				\$150,209	95.22%	-4.78%		
Large General Service	\$2,809,519	\$2,834,707				\$25,188	99.11%	-0.89%		
Pipelines	\$10,107	\$10,107				\$0	100.00%	0.00%		
Irrigation	\$14,543	\$15,644				\$1,101	92.96%	-7.04%		
Lighting	\$190,147	\$190,147				\$0	100.00%	0.00%		
OPA	\$107,068	\$109,257				\$2,189	98.00%	-2.00%		
Water Heating	\$92,938	\$92,806				(\$132)	100.14%	0.14%		
Cntr. Ser. Int.	\$169,238	\$170,933				\$1,695	99.01%	-0.99%		
Cntr. Ser. Def.	\$12,560	\$13,406				\$846	93.69%	-6.31%		
Unclassified	\$0	\$0				\$0	.	.		
						\$9,772,153	\$10,239,185	\$467,032	95.44%	-4.56%

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

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St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 -NORMC)	Percent of Normal	Weather Impact		
ND	2009	9	Residential	\$2,659,295	\$2,694,539	\$35,244	98.69%	-1.31%		
			Farm	\$137,050	\$138,252	\$1,202	99.13%	-0.87%		
			General Service	\$2,913,184	\$2,955,983	\$42,799	98.55%	-1.45%		
			Large General Service	\$2,720,086	\$2,713,536	(\$6,550)	100.24%	0.24%		
			Pipelines	\$708	\$708	\$0	100.00%	0.00%		
			Irrigation	\$8,472	\$8,170	(\$302)	103.71%	3.71%		
			Lighting	\$191,057	\$191,057	\$0	100.00%	0.00%		
			OPA	\$96,885	\$98,235	\$1,350	98.63%	-1.37%		
			Water Heating	\$90,866	\$91,421	\$555	99.39%	-0.61%		
			Cntr. Ser. Int.	\$185,690	\$196,295	\$10,605	94.60%	-5.40%		
			Cntr. Ser. Def.	\$9,450	\$10,057	\$607	93.97%	-6.03%		
			Unclassified	\$0	\$0	\$0	.	.		
						\$9,012,743	\$9,098,253	\$85,510	99.06%	-0.94%
			ND	2009	10	Residential	\$3,379,764	\$3,253,523	(\$126,241)	103.88%	3.88%
Farm	\$165,267	\$161,441				(\$3,826)	102.37%	2.37%		
General Service	\$3,385,696	\$3,287,761				(\$97,935)	102.98%	2.98%		
Large General Service	\$2,550,447	\$2,550,957				\$510	99.98%	-0.02%		
Pipelines	\$20,762	\$20,762				\$0	100.00%	0.00%		
Irrigation	\$1,992	\$2,016				\$24	98.83%	-1.17%		
Lighting	\$191,798	\$191,798				\$0	100.00%	0.00%		
OPA	\$85,976	\$84,227				(\$1,749)	102.08%	2.08%		
Water Heating	\$100,135	\$99,523				(\$612)	100.61%	0.61%		
Cntr. Ser. Int.	\$424,892	\$398,389				(\$26,503)	106.65%	6.65%		
Cntr. Ser. Def.	\$58,177	\$53,364				(\$4,813)	109.02%	9.02%		
Unclassified	\$0	\$0				\$0	.	.		
						\$10,364,906	\$10,103,761	(\$261,145)	102.58%	2.58%
ND	2009	11				Residential	\$3,521,128	\$3,845,399	\$324,271	91.57%	-8.43%
			Farm	\$220,922	\$233,101	\$12,179	94.77%	-5.23%		
			General Service	\$3,459,238	\$3,697,172	\$237,934	93.56%	-6.44%		
			Large General Service	\$2,483,767	\$2,483,767	\$0	100.00%	0.00%		
			Pipelines	\$27,516	\$27,516	\$0	100.00%	0.00%		
			Irrigation	\$416	\$416	\$0	100.00%	0.00%		
			Lighting	\$190,643	\$190,643	\$0	100.00%	0.00%		
			OPA	\$84,974	\$88,971	\$3,997	95.51%	-4.49%		
			Water Heating	\$97,657	\$98,971	\$1,314	98.67%	-1.33%		
			Cntr. Ser. Int.	\$603,219	\$697,298	\$94,079	86.51%	-13.49%		
			Cntr. Ser. Def.	\$106,876	\$129,494	\$22,618	82.53%	-17.47%		
			Unclassified	\$0	\$0	\$0	.	.		
						\$10,796,356	\$11,492,748	\$696,392	93.94%	-6.06%
			ND	2009	12	Residential	\$4,506,683	\$4,270,175	(\$236,508)	105.54%	5.54%
Farm	\$284,689	\$275,578				(\$9,111)	103.31%	3.31%		
General Service	\$3,824,497	\$3,673,460				(\$151,037)	104.11%	4.11%		
Large General Service	\$2,715,666	\$2,715,666				\$0	100.00%	0.00%		
Pipelines	\$47,314	\$47,314				\$0	100.00%	0.00%		
Irrigation	\$123	\$123				\$0	100.00%	0.00%		
Lighting	\$215,675	\$215,675				\$0	100.00%	0.00%		
OPA	\$98,461	\$95,754				(\$2,707)	102.83%	2.83%		
Water Heating	\$113,560	\$112,644				(\$916)	100.81%	0.81%		
Cntr. Ser. Int.	\$1,153,393	\$1,056,485				(\$96,908)	109.17%	9.17%		
Cntr. Ser. Def.	\$198,233	\$176,409				(\$21,824)	112.37%	12.37%		
Unclassified	\$0	\$0				\$0	.	.		
						\$13,158,294	\$12,639,283	(\$519,011)	104.11%	4.11%

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

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St	Year	Month	Class	CIS339 Calendar Month KWH	NORMC Weather Normalized KWH	Difference (CIS339 -NORMC)	Difference Revenue by Class	South Dakota	Annual KWH 2009	Difference by Rate	kWh Price by Rate	Revenue by Rate				
SD	2009	1	Residential	12,816,107	11,639,091	(1,177,016)	(\$91,832.12)	101	91,853,259	89%	(1,047,617)	\$0.08111	(\$84,969.66)			
			Farm	1,002,264	943,689	(58,575)	(\$4,414.62)	241	11,345,519	11%	(129,399)	\$0.05303	(\$6,862.46)			
			General Service	8,931,897	8,444,980	(486,917)	(\$37,077.63)	361	7,812,752	100%	(58,575)	\$0.07537	(\$4,414.62)			
			Large General Service	13,719,516	13,719,516	0	\$0.00	<20 kW	30,570,626	38%	(183,667)	\$0.08004	(\$14,700.43)			
			Pipelines	0	0	0	0	>=20kW	50,474,540	62%	(303,250)	\$0.07379	(\$22,377.20)			
			Irrigation	8,006	8,006	0	\$0.00	CTOU	0	0%	0	\$0.00	\$0.00			
			Lighting	391,701	391,701	0	\$0.00	LGS	145,737,921	83%	0	\$0.05058	\$0.00			
			OPA	383,741	371,554	(12,187)	(\$715.38)	LGS TOD	30,034,348	17%	0	\$0.05396	\$0.00			
			Water Heating	622,554	612,756	(9,798)	(\$668.17)	RTP	0	0%	0	\$0.00	\$0.00			
			Contr. Ser. Int.	4,479,602	4,112,141	(367,461)	(\$13,965.41)	IRR1	200,940	83%	0	\$0.05093	\$0.00			
			Contr. Ser. Def.	1,292,289	1,075,069	(217,220)	(\$9,057.51)	IRR2 TOD	42,354	17%	0	\$0.00	\$0.00			
			Unclassified	122,330	102,458	(19,872)	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00			
			Total	\$43,770,007	\$41,420,961	(\$2,349,046)	(\$157,631)	Lights	3,962,589	50%	0	\$0.00	\$0.00			
								Muni	4,025,845	100%	(12,187)	\$0.05870	(\$715.38)			
								Sirens	18	0%	(0)	\$0.00	\$0.00			
								Water Heat	6,483,348	100%	(9,798)	\$0.05799	(\$568.17)			
								LDF-CT	7,743,749	35%	(128,900)	\$0.03445	(\$4,440.00)			
								SDF-Scout.	14,331,669	65%	(238,561)	\$0.03993	(\$9,525.41)			
								Def. LD	4,940,599	67%	(145,375)	\$0.04705	(\$6,839.91)			
								FTD	2,441,644	33%	(71,845)	\$0.03087	(\$2,217.59)			
								Unclassified			(19,872)					
			SD	2009	2	Residential	11,443,085	10,897,684	(545,401)	(\$42,552.80)	101	91,853,259	89%	(485,440)	\$0.08111	(\$39,372.90)
						Farm	795,242	771,040	(24,202)	(\$1,824.03)	241	11,345,519	11%	(59,961)	\$0.05303	(\$3,179.90)
						General Service	7,479,139	7,269,485	(209,654)	(\$15,964.68)	361	7,812,752	100%	(24,202)	\$0.07537	(\$1,824.03)
						Large General Service	12,475,889	12,475,889	0	\$0.00	<20 kW	30,570,626	38%	(79,082)	\$0.08004	(\$6,329.63)
						Pipelines	0	0	0	0	>=20kW	50,474,540	62%	(130,572)	\$0.07379	(\$9,635.05)
						Irrigation	9,490	9,490	0	\$0.00	CTOU	0	0%	0	\$0.00	\$0.00
Lighting	402,074	402,074				0	\$0.00	LGS	145,737,921	83%	0	\$0.05058	\$0.00			
OPA	348,009	342,346				(5,663)	(\$332.42)	LGS TOD	30,034,348	17%	0	\$0.05396	\$0.00			
Water Heating	531,379	527,106				(4,273)	(\$247.78)	RTP	0	0%	0	\$0.00	\$0.00			
Contr. Ser. Int.	3,970,782	3,781,743				(189,039)	(\$7,184.46)	IRR1	200,940	83%	0	\$0.05093	\$0.00			
Contr. Ser. Def.	1,275,624	1,161,341				(114,283)	(\$4,765.30)	IRR2 TOD	42,354	17%	0	\$0.00	\$0.00			
Unclassified	94,277	86,153				(8,124)	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00			
Total	\$38,824,990	\$37,724,351				(\$1,100,639)	(\$72,871)	Lights	3,962,589	50%	0	\$0.00	\$0.00			
								Muni	4,025,845	100%	(5,663)	\$0.05870	(\$332.42)			
								Sirens	18	0%	(0)	\$0.00	\$0.00			
								Water Heat	6,483,348	100%	(4,273)	\$0.05799	(\$247.78)			
								LDF-CT	7,743,749	35%	(66,312)	\$0.03445	(\$2,284.14)			
								SDF-Scout.	14,331,669	65%	(122,727)	\$0.03993	(\$4,900.31)			
								Def. LD	4,940,599	67%	(76,484)	\$0.04705	(\$3,598.59)			
								FTD	2,441,644	33%	(37,799)	\$0.03087	(\$1,166.71)			
								Unclassified			(8,124)					
SD	2009	3				Residential	10,530,437	10,112,196	(418,241)	(\$32,631.64)	101	91,853,259	89%	(372,260)	\$0.08111	(\$30,193.13)
						Farm	710,931	693,013	(17,918)	(\$1,350.42)	241	11,345,519	11%	(45,981)	\$0.05303	(\$2,438.51)
						General Service	7,513,635	7,338,116	(175,519)	(\$13,365.37)	361	7,812,752	100%	(17,918)	\$0.07537	(\$1,350.42)
						Large General Service	13,561,848	13,561,848	0	\$0.00	<20 kW	30,570,626	38%	(66,207)	\$0.08004	(\$5,299.06)
						Pipelines	0	0	0	0	>=20kW	50,474,540	62%	(109,312)	\$0.07379	(\$8,066.31)
						Irrigation	7,329	7,329	0	\$0.00	CTOU	0	0%	0	\$0.00	\$0.00
			Lighting	370,513	370,513	0	\$0.00	LGS	145,737,921	83%	0	\$0.05058	\$0.00			
			OPA	381,398	376,229	(5,169)	(\$303.42)	LGS TOD	30,034,348	17%	0	\$0.05396	\$0.00			
			Water Heating	603,209	599,170	(4,039)	(\$234.21)	RTP	0	0%	0	\$0.00	\$0.00			
			Contr. Ser. Int.	3,646,122	3,517,642	(128,480)	(\$4,882.90)	IRR1	200,940	83%	0	\$0.05093	\$0.00			
			Contr. Ser. Def.	968,178	895,111	(73,067)	(\$3,046.70)	IRR2 TOD	42,354	17%	0	\$0.00	\$0.00			
			Unclassified	83,322	77,305	(6,017)	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00			
			Total	\$38,376,922	\$37,548,472	(\$828,450)	(\$55,815)	Lights	3,962,589	50%	0	\$0.00	\$0.00			
								Muni	4,025,845	100%	(5,169)	\$0.05870	(\$303.42)			
								Sirens	18	0%	(0)	\$0.00	\$0.00			
								Water Heat	6,483,348	100%	(4,039)	\$0.05799	(\$234.21)			
								LDF-CT	7,743,749	35%	(45,069)	\$0.03445	(\$1,552.41)			
								SDF-Scout.	14,331,669	65%	(83,411)	\$0.03993	(\$3,330.49)			
								Def. LD	4,940,599	67%	(48,900)	\$0.04705	(\$2,300.76)			
								FTD	2,441,644	33%	(24,167)	\$0.03087	(\$745.94)			
								Unclassified			(6,017)					
			SD	2009	4	Residential	8,063,449	7,828,794	(234,655)	(\$18,308.05)	101	91,853,259	89%	(208,857)	\$0.08111	(\$16,939.92)
						Farm	551,693	541,408	(10,285)	(\$775.15)	241	11,345,519	11%	(25,798)	\$0.05303	(\$1,368.13)
						General Service	6,295,696	6,187,028	(108,668)	(\$8,274.82)	361	7,812,752	100%	(10,285)	\$0.07537	(\$775.15)
						Large General Service	12,745,250	12,748,633	3,383	\$173.07	<20 kW	30,570,626	38%	(40,990)	\$0.08004	(\$3,280.78)
						Pipelines	0	0	0	0	>=20kW	50,474,540	62%	(67,678)	\$0.07379	(\$4,994.04)
						Irrigation	9,896	10,058	162	\$6.81	CTOU	0	0%	0	\$0.00	\$0.00
Lighting	370,990	370,990				0	\$0.00	LGS	145,737,921	83%	2,805	\$0.05058	\$141.88			
OPA	330,270	326,933				(3,337)	(\$195.88)	LGS TOD	30,034,348	17%	578	\$0.053957	\$31.19			
Water Heating	591,942	588,931				(3,011)	(\$174.60)	RTP	0	0%	0	\$0.00	\$0.00			
Contr. Ser. Int.	2,919,435	2,850,861				(68,574)	(\$2,606.17)	IRR1	200,940	83%	134	\$0.05093	\$6.81			
Contr. Ser. Def.	608,091	571,591				(36,500)	(\$1,521.95)	IRR2 TOD	42,354	17%	28	\$0.00	\$0.00			
Unclassified	48,511	45,868				(2,643)	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00			
Total	\$32,535,223	\$32,071,095				(\$464,128)	(\$31,677)	Lights	3,962,589	50%	0	\$0.00	\$0.00			
								Muni	4,025,845	100%	(3,337)	\$0.05870	(\$195.88)			
								Sirens	18	0%	(0)	\$0.00	\$0.00			
								Water Heat	6,483,348	100%	(3,011)	\$0.05799	(\$174.60)			
								LDF-CT	7,743,749	35%	(24,055)	\$0.03445	(\$828.57)			
								SDF-Scout.	14,331,669	65%	(44,519)	\$0.03993	(\$1,777.59)			
								Def. LD	4,940,599	67%	(24,428)	\$0.04705	(\$1,149.33)			
								FTD	2,441,644	33%	(12,072)	\$0.03087	(\$372.63)			
								Unclassified			(2,643)					

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

(D:\Backup\Weather Normalized\wnstateclass_bm_cos.sas)

St	Year	Month	Class	CIS339 Calendar Month KWH	NORMC Weather Normalized KWH	Difference (CIS339 -NORMC)	Difference Revenue by Class
SD	2009	5	Residential	6,627,557	6,627,817	260	\$20.29
			Farm	459,617	457,530	(2,087)	(\$157.29)
			General Service	5,806,940	5,798,825	(8,115)	(\$617.94)
			Large General Service	13,733,397	13,798,254	64,857	\$3,318.04
			Pipelines	0	0	0	\$0.00
			Irrigation	7,326	10,282	2,956	\$124.35
			Lighting	370,225	370,225	0	\$0.00
			OPA	340,414	339,454	(960)	(\$56.35)
			Water Heating	594,205	592,287	(1,918)	(\$111.22)
			Cntr. Ser. Int.	1,972,728	1,958,531	(14,197)	(\$539.56)
			Cntr. Ser. Def.	338,226	326,463	(11,763)	(\$490.49)
			Unclassified	22,372	21,941	(431)	\$0.00
			Total	\$30,273,007	\$30,301,609	\$28,602	\$1,490
SD	2009	6	Residential	5,941,514	6,123,864	182,350	\$14,750.45
			Farm	420,786	423,426	2,640	\$205.54
			General Service	5,535,281	5,613,359	78,078	\$6,505.78
			Large General Service	13,787,983	13,969,483	181,500	\$9,266.16
			Pipelines	0	0	0	\$0.00
			Irrigation	13,630	21,553	7,923	\$446.77
			Lighting	372,145	372,145	0	\$0.00
			OPA	329,733	330,514	781	\$50.26
			Water Heating	542,063	539,930	(2,133)	(\$126.65)
			Cntr. Ser. Int.	1,276,431	1,281,843	5,412	\$216.78
			Cntr. Ser. Def.	204,858	197,684	(7,174)	(\$301.96)
			Unclassified	19,190	19,228	38	\$0.00
			Total	\$28,443,614	\$28,893,029	\$449,415	\$31,073
SD	2009	7	Residential	6,411,570	6,692,180	280,610	\$103,589.68
			Farm	430,004	461,230	31,226	\$2,431.16
			General Service	6,106,682	6,714,174	607,492	\$50,618.76
			Large General Service	14,861,145	15,555,778	694,633	\$35,463.24
			Pipelines	0	0	0	\$0.00
			Irrigation	55,547	84,078	28,531	\$1,608.85
			Lighting	387,354	387,354	0	\$0.00
			OPA	315,108	326,152	11,044	\$710.66
			Water Heating	501,231	500,809	(422)	(\$25.00)
			Cntr. Ser. Int.	572,371	612,136	39,765	\$1,592.80
			Cntr. Ser. Def.	168,256	170,298	2,042	\$85.95
			Unclassified	20,232	23,530	3,298	\$0.00
			Total	\$29,829,500	\$32,527,719	\$2,698,219	\$196,076
SD	2009	8	Residential	7,053,696	7,836,698	783,002	\$63,337.73
			Farm	477,731	496,659	18,928	\$1,473.68
			General Service	6,280,882	6,639,371	358,489	\$29,870.80
			Large General Service	15,362,599	15,790,423	427,824	\$22,352.32
			Pipelines	0	0	0	\$0.00
			Irrigation	119,775	137,337	17,562	\$990.31
			Lighting	385,205	385,205	0	\$0.00
			OPA	305,433	311,265	5,832	\$375.28
			Water Heating	453,071	452,325	(746)	(\$44.30)
			Cntr. Ser. Int.	584,900	607,557	22,657	\$907.53
			Cntr. Ser. Def.	170,197	169,290	(907)	(\$38.18)
			Unclassified	24,491	26,541	2,050	\$0.00
			Total	\$31,207,980	\$32,852,671	\$1,644,691	\$119,225

South Dakota	Annual KWH 2009	Difference by Rate	kWh Price by Rate	Revenue by Rate
101	91,853,259	89%	\$0.08111	\$18.77
241	11,345,519	11%	\$0.05303	\$1.52
361	7,812,752	100%	\$0.07537	(\$157.29)
<20 kW	30,570,626	38%	\$0.08004	(\$245.00)
>=20kW	50,474,540	62%	\$0.07379	(\$372.94)
CTOU	0	0%	0	\$0.00
LGS	145,737,921	83%	\$0.05058	\$2,720.07
LGS TOD	30,034,348	17%	\$0.05396	\$597.96
RTP	0	0%	0	\$0.00
IRR1	200,940	83%	\$0.05093	\$124.35
IRR2 TOD	42,354	17%	0	\$0.00
Light EO	632,017	14%	0	\$0.00
Lights	3,962,589	50%	0	\$0.00
Muni	4,025,845	100%	(\$0.05870)	(\$56.35)
Sirens	18	0%	0	\$0.00
Water Heat	6,483,348	100%	(\$0.05799)	(\$111.22)
LDF-CT	7,743,749	35%	\$0.03445	(\$171.54)
SDF-Scout.	14,331,669	65%	\$0.03993	(\$368.02)
Def. LD	4,940,599	67%	\$0.04705	(\$370.40)
FTD	2,441,644	33%	\$0.03087	(\$120.09)
Unclassified			(431)	
101	91,853,259	89%	\$0.08439	\$13,697.41
241	11,345,519	11%	\$0.05253	\$1,053.04
361	7,812,752	100%	\$0.07786	\$205.54
<20 kW	30,570,626	38%	\$0.08733	\$2,571.85
>=20kW	50,474,540	62%	\$0.08090	\$3,933.93
CTOU	0	0%	0	\$0.00
LGS	145,737,921	83%	\$0.05010	\$7,539.99
LGS TOD	30,034,348	17%	\$0.05566	\$1,726.17
RTP	0	0%	0	\$0.00
IRR1	200,940	83%	\$0.06828	\$446.77
IRR2 TOD	42,354	17%	1,379	\$0.00
Light EO	632,017	14%	0	\$0.00
Lights	3,962,589	50%	0	\$0.00
Muni	4,025,845	100%	781	\$0.06435
Sirens	18	0%	0	\$0.00
Water Heat	6,483,348	100%	(2,133)	\$0.05938
LDF-CT	7,743,749	35%	1,898	\$0.03583
SDF-Scout.	14,331,669	65%	3,514	\$0.04234
Def. LD	4,940,599	67%	(4,801)	\$0.04848
FTD	2,441,644	33%	(2,373)	\$0.02915
Unclassified			38	(\$69.18)
101	91,853,259	89%	\$0.08439	\$96,194.36
241	11,345,519	11%	\$0.05253	\$7,395.32
361	7,812,752	100%	\$0.07786	\$2,431.16
<20 kW	30,570,626	38%	\$0.08733	\$20,010.48
>=20kW	50,474,540	62%	\$0.08090	\$30,608.28
CTOU	0	0%	0	\$0.00
LGS	145,737,921	83%	\$0.05010	\$28,856.88
LGS TOD	30,034,348	17%	\$0.05566	\$6,606.36
RTP	0	0%	0	\$0.00
IRR1	200,940	83%	\$0.06828	\$1,608.85
IRR2 TOD	42,354	17%	4,967	\$0.00
Light EO	632,017	14%	0	\$0.00
Lights	3,962,589	50%	0	\$0.00
Muni	4,025,845	100%	11,044	\$0.06435
Sirens	18	0%	0	\$0.00
Water Heat	6,483,348	100%	(422)	\$0.05938
LDF-CT	7,743,749	35%	13,949	\$0.03583
SDF-Scout.	14,331,669	65%	25,816	\$0.04234
Def. LD	4,940,599	67%	1,367	\$0.04848
FTD	2,441,644	33%	675	\$0.02915
Unclassified			3,298	\$19.69
101	91,853,259	89%	\$0.08439	\$58,816.02
241	11,345,519	11%	\$0.05253	\$4,521.71
361	7,812,752	100%	\$0.07786	\$1,473.68
<20 kW	30,570,626	38%	\$0.08733	\$11,808.45
>=20kW	50,474,540	62%	\$0.08090	\$18,062.35
CTOU	0	0%	0	\$0.00
LGS	145,737,921	83%	\$0.05010	\$18,188.36
LGS TOD	30,034,348	17%	\$0.05566	\$4,163.96
RTP	0	0%	0	\$0.00
IRR1	200,940	83%	\$0.06828	\$990.31
IRR2 TOD	42,354	17%	3,057	\$0.00
Light EO	632,017	14%	0	\$0.00
Lights	3,962,589	50%	0	\$0.00
Muni	4,025,845	100%	5,832	\$0.06435
Sirens	18	0%	0	\$0.00
Water Heat	6,483,348	100%	(746)	\$0.05938
LDF-CT	7,743,749	35%	7,948	\$0.03583
SDF-Scout.	14,331,669	65%	14,709	\$0.04234
Def. LD	4,940,599	67%	(607)	\$0.04848
FTD	2,441,644	33%	(300)	\$0.02915
Unclassified			2,050	(\$8.75)

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN', 'ND', 'SD'

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St	Year	Month	Class	CIS339 Calendar Month KWH	NORMC Weather Normalized KWH	Difference (CIS339 -NORMC)	Difference Revenue by Class	South Dakota	Annual KWH 2009	Difference by Rate	kWh Price by Rate	Revenue by Rate	
SD	2009	9	Residential	6,411,687	6,789,615	377,928	\$30,570.93	101	91,853,259	89%	336,379	\$0.08439	\$28,388.46
			Farm	469,117	483,152	14,035	\$1,092.72	241	11,345,519	11%	41,549	\$0.05253	\$2,182.48
			General Service	6,194,806	6,399,503	204,697	\$17,056.21	361	7,812,752	100%	14,035	\$0.07786	\$1,092.72
			Large General Service	13,947,998	14,045,042	97,044	\$4,954.41	<20 kW	30,570,626	38%	77,213	\$0.08733	\$6,742.62
			Pipelines	0	0	0		>=20kW	50,474,540	62%	127,484	\$0.08090	\$10,313.59
			Irrigation	41,365	45,560	4,195	\$236.55	CTOU	0	0%	0	\$0.00	\$0.00
			Lighting	381,329	381,329	0	\$0.00	LGS	145,737,921	83%	80,462	\$0.05010	\$4,031.46
			OPA	293,535	298,105	4,570	\$294.07	LGS TOD	30,034,348	17%	16,582	\$0.05566	\$922.95
			Water Heating	441,951	444,128	2,177	\$129.26	RTP	0	0%	0	\$0.00	\$0.00
			Ctr. Ser. Int.	554,247	576,955	22,708	\$909.57	IRR1	200,940	83%	3,465	\$0.06828	\$236.55
			Ctr. Ser. Def.	179,216	189,604	10,388	\$437.24	IRR2 TOD	42,354	17%	730	\$0.00	\$0.00
			Unclassified	23,270	25,184	1,914	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00
			Total	\$28,938,521	\$29,678,177	\$739,656	\$55,681	Lights	3,962,589	50%		\$0.00	\$0.00
								Muni	4,025,845	100%	4,570	\$0.06435	\$294.07
								Sirens	18	0%	0	\$0.00	\$0.00
								Water Heat	6,483,348	100%	2,177	\$0.05938	\$129.26
								LDF-CT	7,743,749	35%	7,966	\$0.03583	\$285.39
								SDF-Scout.	14,331,669	65%	14,742	\$0.04234	\$624.19
								Def. LD	4,940,599	67%	6,952	\$0.04848	\$337.07
								FTD	2,441,644	33%	3,436	\$0.02915	\$100.17
								Unclassified			1,914		
SD	2009	10	Residential	7,531,886	6,994,531	(537,355)	(\$41,925.05)	101	91,853,259	89%	(478,279)	\$0.08111	(\$38,792.06)
			Farm	530,665	505,623	(25,042)	(\$1,887.34)	241	11,345,519	11%	(59,076)	\$0.05303	(\$3,132.99)
			General Service	6,573,333	6,287,228	(286,105)	(\$21,786.25)	361	7,812,752	100%	(25,042)	\$0.07537	(\$1,887.34)
			Large General Service	14,440,110	14,463,116	23,006	\$1,176.97	<20 kW	30,570,626	38%	(107,920)	\$0.08004	(\$8,637.75)
			Pipelines	0	0	0		>=20kW	50,474,540	62%	(178,185)	\$0.07379	(\$13,148.50)
			Irrigation	18,259	19,256	997	\$41.94	CTOU	0	0%	0	\$0.00	\$0.00
			Lighting	385,546	385,546	0	\$0.00	LGS	145,737,921	83%	19,075	\$0.05058	\$964.86
			OPA	315,755	307,622	(8,133)	(\$477.41)	LGS TOD	30,034,348	17%	3,931	\$0.05396	\$212.11
			Water Heating	506,031	499,251	(6,780)	(\$393.16)	RTP	0	0%	0	\$0.00	\$0.00
			Ctr. Ser. Int.	1,297,921	1,197,415	(100,506)	(\$3,819.75)	IRR1	200,940	83%	823	\$0.05093	\$41.94
			Ctr. Ser. Def.	361,509	308,054	(53,455)	(\$2,228.93)	IRR2 TOD	42,354	17%	174	\$0.00	\$0.00
			Unclassified	51,495	44,559	(6,936)	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00
			Total	\$32,012,510	\$31,012,201	(\$1,000,309)	(\$71,299)	Lights	3,962,589	50%		\$0.00	\$0.00
								Muni	4,025,845	100%	(8,133)	\$0.05870	(\$477.41)
								Sirens	18	0%	(0)	\$0.00	\$0.00
								Water Heat	6,483,348	100%	(6,780)	\$0.05799	(\$393.16)
								LDF-CT	7,743,749	35%	(35,256)	\$0.03445	(\$1,214.41)
								SDF-Scout.	14,331,669	65%	(65,250)	\$0.03993	(\$2,605.34)
								Def. LD	4,940,599	67%	(35,775)	\$0.04705	(\$1,683.21)
								FTD	2,441,644	33%	(17,680)	\$0.03087	(\$545.72)
								Unclassified			(6,936)		
SD	2009	11	Residential	8,131,775	8,860,000	728,225	\$56,816.94	101	91,853,259	89%	648,165	\$0.08111	\$52,571.10
			Farm	738,850	779,613	40,763	\$3,072.18	241	11,345,519	11%	80,060	\$0.05303	\$4,245.84
			General Service	6,797,729	7,151,870	354,141	\$26,967.03	361	7,812,752	100%	40,763	\$0.07537	\$3,072.18
			Large General Service	14,960,675	14,960,675	0	\$0.00	<20 kW	30,570,626	38%	133,584	\$0.08004	\$10,691.81
			Pipelines	0	0	0		>=20kW	50,474,540	62%	220,557	\$0.07379	\$16,275.22
			Irrigation	8,640	8,640	0	\$0.00	CTOU	0	0%	0	\$0.00	\$0.00
			Lighting	370,866	370,866	0	\$0.00	LGS	145,737,921	83%	0	\$0.05058	\$0.00
			OPA	291,533	300,113	8,580	\$503.65	LGS TOD	30,034,348	17%	0	\$0.05396	\$0.00
			Water Heating	485,752	492,759	7,007	\$406.32	RTP	0	0%	0	\$0.00	\$0.00
			Ctr. Ser. Int.	1,813,487	2,006,938	193,451	\$7,352.14	IRR1	200,940	83%	0	\$0.05093	\$0.00
			Ctr. Ser. Def.	603,170	716,155	112,985	\$4,711.18	IRR2 TOD	42,354	17%	0	\$0.00	\$0.00
			Unclassified	57,995	68,013	10,018	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00
			Total	\$34,260,472	\$35,715,642	\$1,455,170	\$99,829	Lights	3,962,589	50%		\$0.00	\$0.00
								Muni	4,025,845	100%	8,580	\$0.05870	\$503.65
								Sirens	18	0%	0	\$0.00	\$0.00
								Water Heat	6,483,348	100%	7,007	\$0.05799	\$406.32
								LDF-CT	7,743,749	35%	67,860	\$0.03445	\$2,337.45
								SDF-Scout.	14,331,669	65%	125,591	\$0.03993	\$5,014.68
								Def. LD	4,940,599	67%	75,616	\$0.04705	\$3,557.72
								FTD	2,441,644	33%	37,369	\$0.03087	\$1,153.46
								Unclassified			10,018		
SD	2009	12	Residential	11,789,682	10,754,398	(1,035,284)	(\$80,774.03)	101	91,853,259	89%	(921,466)	\$0.08111	(\$74,737.92)
			Farm	1,058,952	999,950	(59,002)	(\$4,446.80)	241	11,345,519	11%	(113,818)	\$0.05303	(\$6,036.11)
			General Service	8,235,051	7,800,310	(434,741)	(\$33,104.54)	361	7,812,752	100%	(59,002)	\$0.07537	(\$4,446.80)
			Large General Service	16,353,917	16,353,917	0	\$0.00	<20 kW	30,570,626	38%	(163,986)	\$0.08004	(\$13,125.19)
			Pipelines	0	0	0		>=20kW	50,474,540	62%	(270,755)	\$0.07379	(\$19,979.35)
			Irrigation	0	0	0	\$0.00	CTOU	0	0%	0	\$0.00	\$0.00
			Lighting	373,468	373,468	0	\$0.00	LGS	145,737,921	83%	0	\$0.05058	\$0.00
			OPA	376,830	365,369	(11,461)	(\$672.76)	LGS TOD	30,034,348	17%	0	\$0.05396	\$0.00
			Water Heating	587,682	578,812	(8,870)	(\$514.36)	RTP	0	0%	0	\$0.00	\$0.00
			Ctr. Ser. Int.	3,194,640	2,898,015	(296,625)	(\$11,273.28)	IRR1	200,940	83%	0	\$0.05093	\$0.00
			Ctr. Ser. Def.	1,140,452	954,760	(185,692)	(\$7,742.87)	IRR2 TOD	42,354	17%	0	\$0.00	\$0.00
			Unclassified	105,800	88,684	(16,996)	\$0.00	Light EO	632,017	14%	0	\$0.00	\$0.00
			Total	\$43,215,754	\$41,167,683	(\$2,048,071)	(\$138,529)	Lights	3,962,589	50%		\$0.00	\$0.00
								Muni	4,025,845	100%	(11,461)	\$0.05870	(\$672.76)
								Sirens	18	0%	(0)	\$0.00	\$0.00
								Water Heat	6,483,348	100%	(8,870)	\$0.05799	(\$514.36)
								LDF-CT	7,743,749	35%	(104,052)	\$0.03445	(\$3,584.09)
								SDF-Scout.	14,331,669	65%	(192,573)	\$0.03993	(\$7,689.19)
								Def. LD	4,940,599	67%	(124,275)	\$0.04705	(\$5,847.15)
								FTD	2,441,644	33%	(61,417)	\$0.03087	(\$1,895.72)
								Unclassified			(16,396)		

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN', 'ND', 'SD'

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St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 -NORMC)	Percent of Normal	Weather Impact	Monthly COE Rate (not 2 mo ave)	Increased Cost Due to Weather Normalization	FCA w/o True-Up	FCA Revenue	Normalized FCA Revenue	Weather Normalized Adjustment to FCA			
MN	2009	1	Residential	57,475,129	53,680,355	(3,794,774)	107.07%	7.07%	0.025815517	(\$97,964.05)	0.00000	\$0	\$0	\$0	\$0		
			Farm	4,081,950	3,935,391	(146,559)	103.72%	3.72%	0.025815517	(\$3,783.50)	0.00000	\$0	\$0	\$0	\$0	\$0	
			General Service	33,351,195	32,064,956	(1,286,239)	104.01%	4.01%	0.025815517	(\$33,204.92)	0.00000	\$0	\$0	\$0	\$0	\$0	
			Large General Service	49,075,900	48,216,704	(859,196)	101.78%	1.78%	0.025815517	(\$22,180.59)	0.00000	\$0	\$0	\$0	\$0	\$0	
			Pipelines	45,897,477	45,897,477	0	100.00%	0.00%	0.025815517	\$0.00	0.00000	\$0	\$0	\$0	\$0	\$0	
			Irrigation	0	218	0	0	1	0	0.025815517	\$0.00	0.00000	\$0	\$0	\$0	\$0	\$0
			Lighting	1,780,625	1,780,625	0	100.00%	0.00%	0.025815517	\$0.00	0.00000	\$0	\$0	\$0	\$0	\$0	\$0
			OPA	1,802,033	1,757,586	(44,447)	102.53%	2.53%	0.025815517	(\$1,147.42)	0.00000	\$0	\$0	\$0	\$0	\$0	\$0
			Water Heating	2,258,963	2,227,436	(31,527)	101.42%	1.42%	0.025815517	(\$813.89)	0.00000	\$0	\$0	\$0	\$0	\$0	\$0
			Cntr. Ser. Int.	23,138,442	20,437,997	(2,700,445)	113.21%	13.21%	0.025815517	(\$69,713.38)	0.00000	\$0	\$0	\$0	\$0	\$0	\$0
			Cntr. Ser. Def.	4,755,746	4,202,022	(553,724)	113.18%	13.18%	0.025815517	(\$14,294.67)	0.00000	\$0	\$0	\$0	\$0	\$0	\$0
			Unclassified	1,036,695	962,661	(74,034)	107.69%	7.69%	0.025815517	(\$1,911.23)	0.00000	\$0	\$0	\$0	\$0	\$0	\$0
			2	Residential	50,275,346	49,720,237	(555,109)	101.12%	1.12%	0.023458975	(\$13,022.29)	0.00490	\$246,349	\$243,629	\$243,629		(\$2,720)
				Farm	2,996,837	2,978,853	(17,984)	100.60%	0.60%	0.023458975	(\$421.89)	0.00490	\$14,685	\$14,685	\$14,685		(\$89)
				General Service	29,122,632	28,936,534	(186,298)	100.64%	0.64%	0.023458975	(\$470.98)	0.00490	\$142,701	\$141,798	\$141,798		(\$913)
				Large General Service	44,426,507	44,298,935	(127,572)	100.29%	0.29%	0.023458975	(\$2,992.71)	0.00490	\$217,690	\$217,065	\$217,065		(\$625)
				Pipelines	38,623,838	38,623,838	0	100.00%	0.00%	0.023458975	\$0.00	0.00490	\$189,257	\$189,257	\$189,257		\$0
				Irrigation	0	0	0	0	0	0.023458975	\$0.00	0.00490	\$0	\$0	\$0		\$0
				Lighting	1,867,212	1,867,212	0	100.00%	0.00%	0.023458975	\$0.00	0.00490	\$9,149	\$9,149	\$9,149		\$0
		OPA		1,588,935	1,582,488	(6,447)	100.41%	0.41%	0.023458975	(\$151.24)	0.00490	\$7,786	\$7,786	\$7,786		(\$32)	
		Water Heating		1,913,783	1,909,416	(4,367)	100.23%	0.23%	0.023458975	(\$102.45)	0.00490	\$9,378	\$9,378	\$9,378		(\$21)	
		Cntr. Ser. Int.		23,846,424	23,371,229	(475,195)	102.03%	2.03%	0.023458975	(\$11,147.59)	0.00490	\$116,847	\$115,519	\$115,519		(\$3,238)	
		Cntr. Ser. Def.		5,049,155	4,947,686	(101,469)	102.05%	2.05%	0.023458975	(\$2,380.36)	0.00490	\$24,741	\$24,741	\$24,741		(\$497)	
		Unclassified		865,009	854,638	(10,371)	101.21%	1.21%	0.023458975	(\$243.29)	0.00490	\$2,741	\$2,741	\$2,741		\$0	
		3		Residential	45,359,186	44,602,394	(756,792)	101.70%	1.70%	0.020949700	(\$15,854.57)	0.00302	\$136,985	\$134,699	\$134,699		(\$2,286)
				Farm	3,025,448	2,998,115	(27,333)	100.91%	0.91%	0.020949700	(\$572.62)	0.00302	\$9,137	\$9,137	\$9,137		(\$83)
				General Service	29,272,738	28,988,801	(283,937)	100.98%	0.98%	0.020949700	(\$5,948.39)	0.00302	\$88,404	\$87,546	\$87,546		(\$857)
				Large General Service	45,951,303	45,749,836	(201,467)	100.44%	0.44%	0.020949700	(\$4,220.67)	0.00302	\$138,773	\$138,165	\$138,165		(\$608)
				Pipelines	38,254,697	38,254,697	0	100.00%	0.00%	0.020949700	\$0.00	0.00302	\$115,529	\$115,529	\$115,529		\$0
				Irrigation	0	0	0	0	0	0.020949700	\$0.00	0.00302	\$0	\$0	\$0		\$0
				Lighting	1,634,392	1,634,392	0	100.00%	0.00%	0.020949700	\$0.00	0.00302	\$4,936	\$4,936	\$4,936		\$0
			OPA	1,745,131	1,734,370	(10,761)	100.62%	0.62%	0.020949700	(\$225.44)	0.00302	\$5,270	\$5,270	\$5,270		(\$32)	
			Water Heating	2,213,137	2,205,446	(7,691)	100.35%	0.35%	0.020949700	(\$161.12)	0.00302	\$6,684	\$6,684	\$6,684		(\$23)	
			Cntr. Ser. Int.	20,148,458	19,538,610	(609,848)	103.12%	3.12%	0.020949700	(\$12,776.13)	0.00302	\$60,848	\$59,007	\$59,007		(\$1,842)	
			Cntr. Ser. Def.	4,005,137	3,882,968	(122,169)	103.15%	3.15%	0.020949700	(\$2,559.40)	0.00302	\$12,096	\$11,727	\$11,727		(\$369)	
			Unclassified	849,496	834,049	(15,447)	101.85%	1.85%	0.020949700	(\$323.61)	0.00302	\$369	\$369	\$369		\$0	
			4	Residential	35,580,943	35,136,042	(444,901)	101.27%	1.27%	0.017627152	(\$7,842.34)	(0.00102)	(\$36,293)	(\$36,293)	(\$36,293)		\$454
				Farm	2,528,344	2,510,846	(17,498)	100.70%	0.70%	0.017627152	(\$308.44)	(0.00102)	(\$2,579)	(\$2,579)	(\$2,579)		\$18
				General Service	24,765,436	24,583,087	(182,349)	100.74%	0.74%	0.017627152	(\$3,214.29)	(0.00102)	(\$25,261)	(\$25,261)	(\$25,261)		\$186
				Large General Service	42,345,751	42,207,190	(138,561)	100.33%	0.33%	0.017627152	(\$2,442.44)	(0.00102)	(\$43,193)	(\$43,193)	(\$43,193)		\$141
				Pipelines	41,434,329	41,434,329	0	100.00%	0.00%	0.017627152	\$0.00	(0.00102)	(\$42,263)	(\$42,263)	(\$42,263)		\$0
				Irrigation	17,500	17,723	223	98.74%	-1.26%	0.017627152	\$3.93	(0.00102)	(\$18)	(\$18)	(\$18)		(\$0)
				Lighting	1,602,917	1,602,917	0	100.00%	0.00%	0.017627152	\$0.00	(0.00102)	(\$1,635)	(\$1,635)	(\$1,635)		\$0
		OPA		1,585,881	1,577,996	(7,885)	100.50%	0.50%	0.017627152	(\$138.99)	(0.00102)	(\$1,618)	(\$1,618)	(\$1,618)		\$8	
		Water Heating		2,153,273	2,146,885	(6,388)	100.30%	0.30%	0.017627152	(\$112.60)	(0.00102)	(\$2,196)	(\$2,196)	(\$2,196)		\$7	
		Cntr. Ser. Int.		14,019,693	13,664,557	(355,136)	102.60%	2.60%	0.017627152	(\$6,260.04)	(0.00102)	(\$14,300)	(\$14,300)	(\$14,300)		\$362	
		Cntr. Ser. Def.		2,576,164	2,508,668	(67,496)	102.69%	2.69%	0.017627152	(\$1,189.76)	(0.00102)	(\$2,628)	(\$2,628)	(\$2,628)		\$69	
		Unclassified		630,366	620,548	(9,818)	101.58%	1.58%	0.017627152	(\$173.06)	(0.00345)	(\$106,812)	(\$106,812)	(\$106,812)		\$170	
		5		Residential	30,960,112	30,910,796	(49,316)	100.16%	0.16%	0.022114521	(\$1,090.60)	(0.00345)	(\$106,812)	(\$106,812)	(\$106,812)		\$170
				Farm	2,357,249	2,349,816	(7,433)	100.32%	0.32%	0.022114521	(\$164.38)	(0.00345)	(\$8,133)	(\$8,133)	(\$8,133)		\$26
				General Service	23,926,063	23,881,306	(44,757)	100.19%	0.19%	0.022114521	(\$989.78)	(0.00345)	(\$82,545)	(\$82,545)	(\$82,545)		\$154
				Large General Service	42,224,311	42,237,409	13,098	99.97%	-0.03%	0.022114521	\$289.66	(0.00345)	(\$145,674)	(\$145,674)	(\$145,674)		(\$45)
				Pipelines	41,766,368	41,766,368	0	100.00%	0.00%	0.022114521	\$0.00	(0.00345)	(\$144,094)	(\$144,094)	(\$144,094)		\$0
				Irrigation	194,579	232,209	37,630	83.79%	-16.21%	0.022114521	\$832.17	(0.00345)	(\$671)	(\$671)	(\$671)		(\$130)
				Lighting	1,584,503	1,584,503	0	100.00%	0.00%	0.022114521	\$0.00	(0.00345)	(\$5,467)	(\$5,467)	(\$5,467)		\$0
			OPA	1,673,606	1,664,463	(9,143)	100.55%	0.55%	0.022114521	(\$202.19)	(0.00345)	(\$5,774)	(\$5,774)	(\$5,774)		\$32	
			Water Heating	2,210,429	2,197,810	(12,619)	100.57%	0.57%	0.022114521	(\$279.06)	(0.00345)	(\$7,626)	(\$7,626)	(\$7,626)		\$44	
			Cntr. Ser. Int.	8,165,220	7,841,425	(323,795)	104.13%	4.13%	0.022114521	(\$7,160.57)	(0.00345)	(\$28,170)	(\$28,170)	(\$28,170)		\$1,117	
			Cntr. Ser. Def.	1,291,811	1,227,415	(64,396)	105.25%	5.25%	0.022114521	(\$1,424.09)	(0.00345)	(\$4,457)	(\$4,457)	(\$4,457)		\$222	
			Unclassified	529,163	513,370	(15,793)	103.08%	3.08%	0.022114521	(\$349.25)	(0.00635)	(\$187,113)	(\$187,113)	(\$187,113)		(\$5,833)	
			6	Residential		29,466,583	30,385,243	918,660	96.98%	-3.02%	0.024646665	\$22,641.91	(0.00635)	(\$13,248)	(\$13,248)	(\$13,248)		(\$152)
				Farm		2,086,259	2,110,255	23,996	98.86%	-1.14%	0.024646665	\$591.42	(0.00635)	\$9,200.07	\$9,200.07	\$9,200.07		(\$2,386)
				General Service		23,292,882	23,668,595	375,713	98.41%	-1.59%	0.024646665	\$1,313.37	(0.00635)	(\$267,852)	(\$267,852)	(\$267,852)		(\$2,577)
				Large General Service		42,181,395	42,599,844	418,449	99.02%	-0.98%	0.024646665	\$0.00	(0.00635)	(\$297,298)	(\$297,298)	(\$297,298)		\$0
				Pipelines		46,818,661	46,818,661	0	100.00%	0.00%	0.024646665	\$0.00	(0.00635)	\$1,894.42	\$1,894.42	\$1,894.42		(\$488)
				Irrigation		150,191	587,061	436,870	86.91%	-13.09%	0.024646665	\$0.00	(0.00635)	(\$3,240)	(\$3,240)	(\$3,240)		(\$11)
				Lighting		1,590,213	1,590,213	0	100.00%	0.00%	0.024646665	\$0.00	(0.00635)	(\$10,098)	(\$10,098)	(\$10,098)		\$0
		OPA		1,601,503	1,603,163	1,660	99.90%	-0.10%	0.024646665	\$40.91	(0.00635)	(\$10,170)	(\$10,170)	(\$10,170)		(\$11)	
		Water Heating		1,990,015	1,980,053	(9,962)	100.50%	0.50%	0.024646665	(\$245.53)	(0.00635)	(\$12,637)	(\$12,637)	(\$12,637)		\$63	
		Cntr. Ser. Int.		3,619,300	3,548,120	(71,180)	102.01%	2.01%	0.024646665	(\$1,754.35)	(0.00635)	(\$22,983)	(\$22,983)	(\$22,983)		\$452	
		Cntr. Ser. Def.		506,914	484,854	(22,060)	104.55%	4.55%	0.024646665	(\$543.71)	(0.00635)	(\$3,219)	(\$3,219)	(\$3,219)		\$140	
		Unclassified		445,180	433,504	(11,676)	102.69%	2.69%	0.024646665	(\$287.77)	(0.00607)	(\$189,592)	(\$189,592)	(\$189,592)		(\$30,553)	
		7		Residential	31,234,997	36,267,607	5,033,410	86.12%	-13.88%	0.023696881	\$119,276.12	(0.00607)	(\$13,619)	(\$13,619)	(\$13,619)		(\$924)
				Farm	2,243,593	2,395,760	152,167	93.65%	-6.35%	0.023696881	\$3,605.88	(0.00607)	(\$155,192)	(\$155,192)	(\$155,192)		(\$13,403)
				General Service	25,567,053	27,775,132	2,208,079	92.05%	-7.95%	0.023696881	\$48,194.86	(0.00607)	(\$263,760)	(\$263,760)	(\$263,760)		(\$12,345)
				Large General Service	43,453,014	45,486,820	2,033,806	95.53%	-4.47%	0.023696881	\$0.00	(0.00607)	(\$301,436)	(\$301,436)	(\$301,436)		\$0
				Pipelines	49,659,942	49,659,942	0	100.00%	0.00%	0.023696881	\$5,620.05	(0.00607)	(\$5,973)	(\$5,973)	(\$5,973)		(\$1,440)
				Irrigation	984,011	1,221,175	237,164	8									

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

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St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 -NORMC)	Percent of Normal	Weather Impact	Monthly COE Rate (not 2 mo ave)	Increased Cost Due to Weather Normalization	FCA w/o True-Up	FCA Revenue	Normalized FCA Revenue	Weather Normalized Adjustment to FCA
ND	2009	1	Residential	58,836,170	55,743,899	(3,092,271)	105.55%	5.55%	0.027316212	(\$84,469.13)	(0.00690)	(\$405,970)	(\$384,633)	\$21,337
			Farm	3,228,644	3,132,319	(96,325)	103.08%	3.08%	0.027316212	(\$2,631.23)	(0.00690)	(\$22,278)	(\$21,613)	\$665
			General Service	46,566,907	45,019,049	(1,547,858)	103.44%	3.44%	0.027316212	(\$42,281.62)	(0.00690)	(\$321,312)	(\$310,631)	\$10,680
			Large General Service	34,078,835	34,078,835	0	100.00%	0.00%	0.027316212	\$0.00	(0.00690)	(\$235,144)	(\$235,144)	\$0
			Pipelines	47,187	47,187	0	100.00%	0.00%	0.027316212	\$0.00	(0.00690)	(\$326)	(\$326)	\$0
			Irrigation	3,329	3,329	0	100.00%	0.00%	0.027316212	\$0.00	(0.00690)	(\$23)	(\$23)	\$0
			Lighting	1,919,006	1,919,006	0	100.00%	0.00%	0.027316212	\$0.00	(0.00690)			
			OPA	1,563,044	1,528,690	(34,354)	102.25%	2.25%	0.027316212	(\$98.42)	(0.00690)	(\$10,785)	(\$10,548)	\$237
			Water Heating	1,752,200	1,739,780	(12,420)	100.71%	0.71%	0.027316212	(\$339.27)	(0.00690)	(\$12,090)	(\$12,004)	\$86
			Cntr. Ser. Int.	31,879,760	29,649,425	(2,230,335)	107.52%	7.52%	0.027316212	(\$60,924.30)	(0.00690)			
			Cntr. Ser. Def.	4,457,038	4,051,116	(405,922)	110.02%	10.02%	0.027316212	(\$11,088.25)	(0.00690)	(\$30,754)	(\$27,953)	\$2,801
			Unclassified	856,945	774,820	(82,125)	110.60%	10.60%	0.027316212	(\$2,243.34)	(0.00690)			
		2	Residential	52,120,760	50,220,431	(1,900,329)	103.78%	3.78%	0.027066256	(\$51,434.79)	(0.00840)	(\$437,814)	(\$421,852)	\$15,963
			Farm	2,287,399	2,248,955	(38,444)	102.15%	2.15%	0.027066256	(\$1,311.70)	(0.00840)	(\$19,299)	(\$18,891)	\$407
			General Service	41,394,118	40,440,905	(953,213)	102.36%	2.36%	0.027066256	(\$25,799.91)	(0.00840)	(\$347,711)	(\$339,704)	\$8,007
			Large General Service	33,759,963	33,759,963	0	100.00%	0.00%	0.027066256	\$0.00	(0.00840)	(\$283,584)	(\$283,584)	\$0
			Pipelines	8,423	8,423	0	100.00%	0.00%	0.027066256	\$0.00	(0.00840)	(\$71)	(\$71)	\$0
			Irrigation	3,791	3,791	0	100.00%	0.00%	0.027066256	\$0.00	(0.00840)	(\$32)	(\$32)	\$0
			Lighting	2,035,028	2,035,028	0	100.00%	0.00%	0.027066256	\$0.00	(0.00840)	(\$17,094)	(\$17,094)	\$0
			OPA	1,460,266	1,438,079	(22,187)	101.54%	1.54%	0.027066256	(\$600.52)	(0.00840)			
			Water Heating	1,501,579	1,494,251	(7,328)	100.49%	0.49%	0.027066256	(\$198.34)	(0.00840)	(\$12,613)	(\$12,552)	\$62
			Cntr. Ser. Int.	32,763,881	31,168,098	(1,595,783)	105.12%	5.12%	0.027066256	(\$43,191.87)	(0.00840)			
			Cntr. Ser. Def.	4,823,487	4,516,526	(306,961)	106.80%	6.80%	0.027066256	(\$8,308.29)	(0.00840)	(\$40,517)	(\$37,939)	\$2,578
			Unclassified	715,442	667,471	(47,971)	107.19%	7.19%	0.027066256	(\$1,298.40)	(0.00840)			
		3	Residential	48,017,232	45,689,825	(2,327,407)	105.09%	5.09%	0.021308091	(\$49,592.60)	(0.00400)	(\$192,069)	(\$182,759)	\$9,310
			Farm	2,134,787	2,074,702	(60,085)	102.90%	2.90%	0.021308091	(\$1,280.30)	(0.00400)	(\$8,539)	(\$8,299)	\$240
			General Service	40,395,179	39,147,657	(1,247,522)	103.19%	3.19%	0.021308091	(\$26,582.31)	(0.00400)	(\$161,581)	(\$156,591)	\$4,990
			Large General Service	40,971,667	40,971,667	0	100.00%	0.00%	0.021308091	\$0.00	(0.00400)	(\$163,887)	(\$163,887)	\$0
			Pipelines	8,523	8,523	0	100.00%	0.00%	0.021308091	\$0.00	(0.00400)	(\$34)	(\$34)	\$0
			Irrigation	4,370	4,370	0	100.00%	0.00%	0.021308091	\$0.00	(0.00400)	(\$17)	(\$17)	\$0
			Lighting	1,892,240	1,892,240	0	100.00%	0.00%	0.021308091	\$0.00	(0.00400)	(\$7,569)	(\$7,569)	\$0
			OPA	1,522,995	1,492,022	(30,993)	102.08%	2.08%	0.021308091	(\$660.40)	(0.00400)			
			Water Heating	1,725,866	1,714,570	(11,296)	100.66%	0.66%	0.021308091	(\$240.70)	(0.00400)	(\$6,903)	(\$6,858)	\$45
			Cntr. Ser. Int.	28,468,732	26,625,485	(1,843,247)	106.92%	6.92%	0.021308091	(\$39,276.08)	(0.00400)			
			Cntr. Ser. Def.	3,828,233	3,504,678	(323,555)	109.23%	9.23%	0.021308091	(\$6,894.34)	(0.00400)	(\$15,313)	(\$14,019)	\$1,294
			Unclassified	636,005	579,406	(56,599)	109.77%	9.77%	0.021308091	(\$1,206.02)	(0.00400)			
		4	Residential	36,320,824	35,554,891	(765,933)	102.15%	2.15%	0.020831121	(\$15,955.24)	(0.00030)	(\$10,896)	(\$10,666)	\$230
			Farm	1,709,515	1,688,559	(20,956)	101.24%	1.24%	0.020831121	(\$436.54)	(0.00030)	(\$513)	(\$507)	\$6
			General Service	34,049,432	33,581,481	(467,951)	101.39%	1.39%	0.020831121	(\$9,747.94)	(0.00030)	(\$10,215)	(\$10,074)	\$140
			Large General Service	43,372,340	43,386,861	14,521	99.97%	-0.03%	0.020831121	\$302.49	(0.00030)	(\$13,012)	(\$13,016)	(\$4)
			Pipelines	6,376	6,376	0	100.00%	0.00%	0.020831121	\$0.00	(0.00030)	(\$2)	(\$2)	\$0
			Irrigation	14,432	15,423	991	93.57%	-6.43%	0.020831121	\$20.64	(0.00030)	(\$4)	(\$5)	(\$0)
			Lighting	1,937,360	1,937,360	0	100.00%	0.00%	0.020831121	\$0.00	(0.00030)	(\$581)	(\$581)	\$0
			OPA	1,458,983	1,445,496	(13,487)	100.93%	0.93%	0.020831121	(\$280.95)	(0.00030)	(\$504)	(\$502)	\$2
			Water Heating	1,678,664	1,673,241	(5,423)	100.32%	0.32%	0.020831121	(\$112.97)	(0.00030)			
			Cntr. Ser. Int.	20,211,014	19,575,502	(635,512)	103.25%	3.25%	0.020831121	(\$13,238.43)	(0.00030)			
			Cntr. Ser. Def.	2,513,901	2,416,079	(97,822)	104.05%	4.05%	0.020831121	(\$2,037.78)	(0.00030)	(\$754)	(\$725)	\$29
			Unclassified	359,800	343,657	(16,143)	104.70%	4.70%	0.020831121	(\$395.28)	(0.00030)			
		5	Residential	30,199,796	30,273,450	73,654	99.76%	-0.24%	0.022433506	\$1,652.32	0.00180	\$54,360	\$54,492	\$133
			Farm	1,693,334	1,694,504	1,170	99.93%	-0.07%	0.022433506	\$26.25	0.00180	\$3,048	\$3,050	\$2
			General Service	31,132,475	31,097,748	(34,727)	100.11%	0.11%	0.022433506	(\$779.05)	0.00180	\$56,038	\$55,976	(\$63)
			Large General Service	41,260,462	41,393,734	133,272	99.68%	-0.32%	0.022433506	\$2,989.76	0.00180	\$74,269	\$74,509	\$240
			Pipelines	5,586	5,586	0	100.00%	0.00%	0.022433506	\$0.00	0.00180	\$10	\$10	\$0
			Irrigation	25,214	26,211	997	96.19%	-3.81%	0.022433506	\$22.37	0.00180	\$45	\$47	\$2
			Lighting	1,875,771	1,875,771	0	100.00%	0.00%	0.022433506	\$0.00	0.00180	\$3,376	\$3,376	\$0
			OPA	1,583,493	1,579,355	(4,138)	100.26%	0.26%	0.022433506	(\$92.83)	0.00180			
			Water Heating	1,709,991	1,704,470	(5,521)	100.32%	0.32%	0.022433506	(\$123.86)	0.00180	\$3,078	\$3,068	(\$10)
			Cntr. Ser. Int.	12,230,558	11,921,549	(309,009)	102.59%	2.59%	0.022433506	(\$6,932.16)	0.00180			
			Cntr. Ser. Def.	1,179,257	1,166,865	(12,392)	101.06%	1.06%	0.022433506	(\$278.00)	0.00180	\$2,123	\$2,100	(\$22)
			Unclassified	172,105	164,381	(7,724)	104.70%	4.70%	0.022433506	(\$173.28)	0.00180			
		6	Residential	26,602,124	27,398,224	796,100	97.09%	-2.91%	0.023107085	\$18,395.55	0.00060	\$15,961	\$16,439	\$478
			Farm	1,691,653	1,717,580	25,927	98.49%	-1.51%	0.023107085	\$599.10	0.00060	\$1,015	\$1,031	\$16
			General Service	27,980,177	28,359,415	379,238	98.66%	-1.34%	0.023107085	\$9,763.08	0.00060	\$16,788	\$17,016	\$228
			Large General Service	37,895,379	38,163,022	267,643	99.30%	-0.70%	0.023107085	\$6,184.45	0.00060	\$22,737	\$22,898	\$161
			Pipelines	3,842	3,842	0	100.00%	0.00%	0.023107085	\$0.00	0.00060	\$2	\$2	\$0
			Irrigation	85,556	85,689	17,133	80.01%	-19.99%	0.023107085	\$395.89	0.00060	\$4	\$5	\$1
			Lighting	1,879,659	1,879,659	0	100.00%	0.00%	0.023107085	\$0.00	0.00060	\$1,128	\$1,128	\$0
			OPA	1,646,966	1,655,374	8,408	99.49%	-0.51%	0.023107085	\$194.28	0.00060			
			Water Heating	1,546,802	1,542,162	(4,640)	100.30%	0.30%	0.023107085	(\$107.22)	0.00060	\$928	\$925	(\$3)
			Cntr. Ser. Int.	5,879,773	5,776,199	(103,574)	101.79%	1.79%	0.023107085	(\$2,393.29)	0.00060			
			Cntr. Ser. Def.	430,668	438,143	7,475	98.29%	-1.71%	0.023107085	\$172.73	0.00060	\$258	\$263	\$5
			Unclassified	75,938	72,765	(3,173)	104.36%	4.36%	0.023107085	(\$73.32)	0.00060			
		7	Residential	29,311,557	34,374,119	5,062,562	85.27%	-14.73%						

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN','ND','SD'

(D:\Backup\Weather Normalized\wnstateclass_bm_cos.sas)

St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 -NORMC)	Percent of Normal	Weather Impact	Monthly COE Rate (not 2 mo ave)	Increased Cost Due to Weather Normalization	FCA w/o True-Up	FCA Revenue	Normalized FCA Revenue	Weather Normalized Adjustment to FCA
		8	Residential	33,770,794	37,200,932	3,430,138	90.78%	-9.22%	0.023336553	\$80,047.60	(0.00390)	(\$131,706)	(\$145,084)	(\$13,378)
			Farm	1,487,300	1,565,015	77,715	95.03%	-4.97%	0.023336553	\$1,813.60	(0.00390)	(\$5,800)	(\$6,104)	(\$303)
			General Service	31,873,609	33,536,857	1,663,248	95.04%	-4.96%	0.023336553	\$38,814.48	(0.00390)	(\$124,307)	(\$130,794)	(\$6,487)
			Large General Service	41,069,536	41,639,576	570,040	98.63%	-1.37%	0.023336553	\$13,302.77	(0.00390)	(\$160,171)	(\$162,394)	(\$2,223)
			Pipelines	20,923	20,923	0	100.00%	0.00%	0.023336553	\$0.00	(0.00390)	(\$82)	(\$82)	\$0
			Irrigation	240,487	277,490	37,003	86.67%	-13.33%	0.023336553	\$863.52	(0.00390)	(\$938)	(\$1,082)	(\$144)
			Lighting	1,875,768	1,875,768	0	100.00%	0.00%	0.023336553	\$0.00	(0.00390)	(\$7,315)	(\$7,315)	\$0
			OPA	1,671,171	1,713,822	42,651	97.51%	-2.49%	0.023336553	\$995.33	(0.00390)			
			Water Heating	1,341,927	1,339,729	(2,198)	100.16%	0.16%	0.023336553	(\$51.29)	(0.00390)	(\$5,234)	(\$5,225)	\$9
			Cntr. Ser. Int.	4,275,842	4,320,659	44,817	98.96%	-1.04%	0.023336553	\$1,045.87	(0.00390)			
			Cntr. Ser. Def.	194,248	210,968	16,720	92.07%	-7.93%	0.023336553	\$390.19	(0.00390)	(\$758)	(\$823)	(\$65)
			Unclassified	133,588	130,526	(3,062)	102.35%	2.35%	0.023336553	(\$71.46)				
		9	Residential	27,687,326	28,220,921	533,595	98.11%	-1.89%	0.021726459	\$11,593.13	(0.00430)	(\$119,056)	(\$121,350)	(\$2,294)
			Farm	1,701,454	1,722,731	21,277	98.76%	-1.24%	0.021726459	\$482.27	(0.00430)	(\$7,316)	(\$7,408)	(\$91)
			General Service	31,210,443	31,745,126	534,683	98.32%	-1.68%	0.021726459	\$11,616.77	(0.00430)	(\$134,205)	(\$136,504)	(\$2,299)
			Large General Service	40,313,447	40,167,942	(145,505)	100.36%	0.36%	0.021726459	(\$3,161.31)	(0.00430)	(\$173,348)	(\$172,722)	\$626
			Pipelines	8,324	8,324	0	100.00%	0.00%	0.021726459	\$0.00	(0.00430)	(\$36)	(\$36)	\$0
			Irrigation	119,793	109,621	(10,172)	109.28%	9.28%	0.021726459	(\$221.00)	(0.00430)	(\$515)	(\$471)	\$44
			Lighting	1,881,433	1,881,433	0	100.00%	0.00%	0.021726459	\$0.00	(0.00430)	(\$8,090)	(\$8,090)	\$0
			OPA	1,477,454	1,497,240	19,786	98.68%	-1.32%	0.021726459	\$429.88	(0.00430)			
			Water Heating	1,309,437	1,318,649	9,212	99.30%	-0.70%	0.021726459	\$200.14	(0.00430)	(\$5,631)	(\$5,670)	(\$40)
			Cntr. Ser. Int.	4,929,783	5,210,800	281,017	94.61%	-5.39%	0.021726459	\$6,105.50	(0.00430)			
			Cntr. Ser. Def.	142,727	151,743	9,016	94.06%	-5.94%	0.021726459	\$195.89	(0.00430)	(\$614)	(\$652)	(\$39)
			Unclassified	115,853	127,954	12,101	90.54%	-9.46%	0.021726459	\$262.91				
		10	Residential	36,374,558	34,623,081	(1,751,477)	105.06%	5.06%	0.023114899	(\$40,485.21)	(0.00380)	(\$138,223)	(\$131,568)	\$6,656
			Farm	2,149,580	2,089,908	(59,672)	102.86%	2.86%	0.023114899	(\$1,379.31)	(0.00380)	(\$8,168)	(\$7,942)	\$227
			General Service	36,691,039	35,527,119	(1,163,920)	103.28%	3.28%	0.023114899	(\$26,903.89)	(0.00380)	(\$139,426)	(\$135,003)	\$4,423
			Large General Service	37,768,845	37,780,476	11,631	99.97%	-0.03%	0.023114899	\$268.85	(0.00380)	(\$143,522)	(\$143,566)	(\$44)
			Pipelines	205,726	205,726	0	100.00%	0.00%	0.023114899	\$0.00	(0.00380)	(\$782)	(\$782)	\$0
			Irrigation	34,625	35,417	792	97.76%	-2.24%	0.023114899	\$18.31	(0.00380)	(\$132)	(\$135)	(\$3)
			Lighting	1,901,951	1,901,951	0	100.00%	0.00%	0.023114899	\$0.00	(0.00380)	(\$7,227)	(\$7,227)	\$0
			OPA	1,307,910	1,280,249	(27,661)	102.16%	2.16%	0.023114899	(\$639.38)	(0.00380)			
			Water Heating	1,454,031	1,443,819	(10,212)	100.71%	0.71%	0.023114899	(\$236.05)	(0.00380)	(\$5,525)	(\$5,487)	\$39
			Cntr. Ser. Int.	11,887,838	11,121,732	(766,106)	106.89%	6.89%	0.023114899	(\$17,708.46)	(0.00380)			
			Cntr. Ser. Def.	1,075,715	981,288	(94,427)	109.62%	9.62%	0.023114899	(\$2,182.67)	(0.00380)	(\$4,088)	(\$3,729)	\$359
			Unclassified	349,469	316,262	(33,207)	110.50%	10.50%	0.023114899	(\$767.58)				
		11	Residential	38,268,191	42,895,420	4,627,229	89.21%	-10.79%	0.021466067	\$99,328.41	(0.00420)	(\$160,726)	(\$180,161)	(\$19,434)
			Farm	2,892,329	3,083,500	191,171	93.80%	-6.20%	0.021466067	\$4,103.69	(0.00420)	(\$12,148)	(\$12,951)	(\$803)
			General Service	37,699,715	40,548,166	2,848,451	92.98%	-7.02%	0.021466067	\$61,145.04	(0.00420)	(\$158,339)	(\$170,302)	(\$11,963)
			Large General Service	37,366,418	37,366,418	0	100.00%	0.00%	0.021466067	\$0.00	(0.00420)	(\$156,939)	(\$156,939)	\$0
			Pipelines	245,907	245,907	0	100.00%	0.00%	0.021466067	\$0.00	(0.00420)	(\$1,033)	(\$1,033)	\$0
			Irrigation	6,870	6,870	0	100.00%	0.00%	0.021466067	\$0.00	(0.00420)	(\$29)	(\$29)	\$0
			Lighting	1,879,001	1,879,001	0	100.00%	0.00%	0.021466067	\$0.00	(0.00420)	(\$7,892)	(\$7,892)	\$0
			OPA	1,278,074	1,340,928	62,854	95.31%	-4.69%	0.021466067	\$1,349.23	(0.00420)	(\$5,953)	(\$6,045)	(\$92)
			Water Heating	1,417,412	1,439,361	21,949	98.48%	-1.52%	0.021466067	\$471.16	(0.00420)			
			Cntr. Ser. Int.	17,242,695	20,061,380	2,818,685	85.95%	-14.05%	0.021466067	\$60,506.08	(0.00420)			
			Cntr. Ser. Def.	2,093,103	2,571,702	478,599	81.39%	-18.61%	0.021466067	\$10,273.64	(0.00420)	(\$8,791)	(\$10,801)	(\$2,010)
			Unclassified	352,625	438,355	85,730	80.44%	-19.56%	0.021466067	\$1,840.29				
		12	Residential	54,076,539	50,393,471	(3,683,068)	107.31%	7.31%	0.029020256	(\$106,883.58)	(0.00220)	(\$118,968)	(\$110,866)	\$8,103
			Farm	4,176,644	4,018,121	(158,523)	103.95%	3.95%	0.029020256	(\$4,600.38)	(0.00220)	(\$9,189)	(\$8,840)	\$349
			General Service	45,218,180	43,265,572	(1,952,608)	104.51%	4.51%	0.029020256	(\$56,665.18)	(0.00220)	(\$99,480)	(\$95,184)	\$4,296
			Large General Service	39,839,732	39,839,732	0	100.00%	0.00%	0.029020256	\$0.00	(0.00220)	(\$87,647)	(\$87,647)	\$0
			Pipelines	705,783	705,783	0	100.00%	0.00%	0.029020256	\$0.00	(0.00220)	(\$1,553)	(\$1,553)	\$0
			Irrigation	2,167	2,167	0	100.00%	0.00%	0.029020256	\$0.00	(0.00220)	(\$5)	(\$5)	\$0
			Lighting	1,882,788	1,882,788	0	100.00%	0.00%	0.029020256	\$0.00	(0.00220)	(\$4,142)	(\$4,142)	\$0
			OPA	1,470,949	1,428,739	(42,210)	102.95%	2.95%	0.029020256	(\$1,224.95)	(0.00220)	(\$3,236)	(\$3,143)	\$93
			Water Heating	1,635,915	1,620,733	(15,182)	100.94%	0.94%	0.029020256	(\$440.59)	(0.00220)	(\$3,599)	(\$3,566)	\$33
			Cntr. Ser. Int.	29,177,289	26,569,437	(2,607,852)	109.82%	9.82%	0.029020256	(\$75,680.53)	(0.00220)	(\$64,190)	(\$58,453)	\$5,737
			Cntr. Ser. Def.	3,999,618	3,529,248	(470,370)	113.33%	13.33%	0.029020256	(\$13,650.26)	(0.00220)	(\$8,799)	(\$7,764)	\$1,035
			Co Use	803,942	704,539	(99,403)	114.11%	14.11%	0.029020256	(\$2,884.70)				
				1,696,643,246	1,691,872,699	(4,770,547)	100.28%	0.28%		(\$220,643.35)		(\$4,961,232)	(\$4,925,595)	\$35,636

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN', 'ND', 'SD'

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St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 - NORMC)	Percent of Normal	Weather Impact	Monthly COE Rate (not 2 mo ave)	Increased Cost Due to Weather Normalization	FCA w/o True-Up	FCA Revenue	Normalized FCA Revenue	Weather Normalized Adjustment to FCA
SD	2009	1	Residential	12,816,107	11,639,091	(1,177,016)	110.11%	10.11%	0.027414839	(\$32,267.70)	0.00963	\$123,419	\$112,084	(\$11,335)
			Farm	1,002,264	943,689	(58,575)	106.21%	6.21%	0.027414839	(\$1,605.82)	0.00963	\$9,652	\$9,088	(\$564)
			General Service	8,931,897	8,444,980	(486,917)	105.77%	5.77%	0.027414839	(\$13,348.75)	0.00963	\$86,014	\$81,325	(\$4,689)
			Large General Service	13,719,516	13,719,516	0	100.00%	0.00%	0.027414839	\$0.00	0.00963	\$132,119	\$132,119	\$0
			Pipelines	0	0	0			0.027414839	\$0.00	0.00963	\$0	\$0	\$0
			Irrigation	8,006	8,006	0	100.00%	0.00%	0.027414839	\$0.00	0.00963	\$77	\$77	\$0
			Lighting	391,701	391,701	0	100.00%	0.00%	0.027414839	\$0.00	0.00963	\$0	\$0	\$0
			OPA	383,741	371,554	(12,187)	103.28%	3.28%	0.027414839	(\$334.10)	0.00963	\$3,695	\$3,578	(\$117)
			Water Heating	622,554	612,756	(9,798)	101.60%	1.60%	0.027414839	(\$268.61)	0.00963	\$5,995	\$5,901	(\$94)
			Cntr. Ser. Int.	4,479,602	4,112,141	(367,461)	108.94%	8.94%	0.027414839	(\$10,073.88)	0.00963	\$12,445	\$10,353	(\$2,092)
			Cntr. Ser. Def.	1,292,289	1,075,069	(217,220)	120.21%	20.21%	0.027414839	(\$5,955.05)	0.00963	\$0	\$0	\$0
			Unclassified	122,330	102,458	(19,872)	119.40%	19.40%	0.027414839	(\$544.79)	0.00963	\$0	\$0	\$0
			Residential	11,443,085	10,897,684	(545,401)	105.00%	5.00%	0.027200356	(\$14,835.10)	0.00955	\$109,281	\$104,073	(\$5,208)
			Farm	795,242	771,040	(24,202)	103.14%	3.14%	0.027200356	(\$655.30)	0.00955	\$7,595	\$7,363	(\$231)
			General Service	7,479,139	7,269,485	(209,654)	102.88%	2.88%	0.027200356	(\$5,702.66)	0.00955	\$71,426	\$69,424	(\$2,002)
			Large General Service	12,475,889	12,475,889	0	100.00%	0.00%	0.027200356	\$0.00	0.00955	\$119,145	\$119,145	\$0
			Pipelines	0	0	0			0.027200356	\$0.00	0.00955	\$0	\$0	\$0
			Irrigation	9,490	9,490	0	100.00%	0.00%	0.027200356	\$0.00	0.00955	\$91	\$91	\$0
			Lighting	402,074	402,074	0	100.00%	0.00%	0.027200356	\$0.00	0.00955	\$3,840	\$3,840	\$0
			OPA	348,009	342,346	(5,663)	101.65%	1.65%	0.027200356	(\$154.04)	0.00955	\$0	\$0	\$0
			Water Heating	531,379	527,106	(4,273)	100.81%	0.81%	0.027200356	(\$116.23)	0.00955	\$5,075	\$5,034	(\$41)
			Cntr. Ser. Int.	3,970,782	3,781,743	(189,039)	105.00%	5.00%	0.027200356	(\$5,141.93)	0.00955	\$0	\$0	\$0
			Cntr. Ser. Def.	1,275,624	1,161,341	(114,283)	109.84%	9.84%	0.027200356	(\$3,108.54)	0.00955	\$12,182	\$11,091	(\$1,091)
			Unclassified	94,277	86,153	(8,124)	109.43%	9.43%	0.027200356	(\$220.98)	0.00955	\$0	\$0	\$0
			Residential	10,530,437	10,112,196	(418,241)	104.14%	4.14%	0.021487343	(\$8,986.89)	0.00971	\$102,251	\$98,189	(\$4,061)
			Farm	710,931	693,013	(17,918)	102.59%	2.59%	0.021487343	(\$385.01)	0.00971	\$6,903	\$6,729	(\$174)
			General Service	7,513,635	7,338,116	(175,519)	102.39%	2.39%	0.021487343	(\$3,771.44)	0.00971	\$72,957	\$71,253	(\$1,704)
			Large General Service	13,561,848	13,561,848	0	100.00%	0.00%	0.021487343	\$0.00	0.00971	\$131,686	\$131,686	\$0
			Pipelines	0	0	0			0.021487343	\$0.00	0.00971	\$0	\$0	\$0
			Irrigation	7,329	7,329	0	100.00%	0.00%	0.021487343	\$0.00	0.00971	\$1	\$1	\$0
			Lighting	370,513	370,513	0	100.00%	0.00%	0.021487343	\$0.00	0.00971	\$3,598	\$3,598	\$0
			OPA	381,398	376,229	(5,169)	101.37%	1.37%	0.021487343	(\$111.07)	0.00971	\$0	\$0	\$0
			Water Heating	603,209	599,170	(4,039)	100.67%	0.67%	0.021487343	(\$86.79)	0.00971	\$5,857	\$5,818	(\$39)
			Cntr. Ser. Int.	3,646,122	3,517,642	(128,480)	103.65%	3.65%	0.021487343	(\$2,760.69)	0.00971	\$0	\$0	\$0
			Cntr. Ser. Def.	968,178	895,111	(73,067)	108.16%	8.16%	0.021487343	(\$1,570.02)	0.00971	\$9,401	\$8,692	(\$709)
			Unclassified	83,322	77,305	(6,017)	107.78%	7.78%	0.021487343	(\$129.29)	0.00971	\$0	\$0	\$0
			Residential	8,063,449	7,828,794	(234,655)	103.00%	3.00%	0.020966440	(\$4,919.88)	0.01286	\$103,696	\$100,678	(\$3,018)
			Farm	551,693	541,408	(10,285)	101.90%	1.90%	0.020966440	(\$215.64)	0.01286	\$7,095	\$6,963	(\$132)
			General Service	6,295,696	6,187,028	(108,668)	101.76%	1.76%	0.020966440	(\$2,278.38)	0.01286	\$80,963	\$79,565	(\$1,397)
			Large General Service	12,745,250	12,748,633	3,383	99.97%	-0.03%	0.020966440	\$70.93	0.01286	\$163,904	\$163,947	\$44
			Pipelines	0	0	0			0.020966440	\$0.00	0.01286	\$0	\$0	\$0
			Irrigation	9,896	10,058	162	98.39%	-1.61%	0.020966440	\$3.40	0.01286	\$127	\$129	\$2
			Lighting	370,990	370,990	0	100.00%	0.00%	0.020966440	\$0.00	0.01286	\$4,771	\$4,771	\$0
			OPA	330,270	326,933	(3,337)	101.02%	1.02%	0.020966440	(\$69.97)	0.01286	\$0	\$0	\$0
			Water Heating	591,942	588,931	(3,011)	100.51%	0.51%	0.020966440	(\$63.13)	0.01286	\$7,612	\$7,574	(\$39)
			Cntr. Ser. Int.	2,919,435	2,850,861	(68,574)	102.41%	2.41%	0.020966440	(\$1,437.75)	0.01286	\$0	\$0	\$0
			Cntr. Ser. Def.	608,091	571,591	(36,500)	106.39%	6.39%	0.020966440	(\$765.28)	0.01286	\$7,820	\$7,351	(\$469)
			Unclassified	48,511	45,668	(2,843)	105.76%	5.76%	0.020966440	(\$55.41)	0.01286	\$0	\$0	\$0
			Residential	6,627,557	6,627,817	260	100.00%	0.00%	0.022564311	\$5.87	0.01029	\$68,198	\$68,200	\$3
			Farm	459,617	457,530	(2,087)	100.46%	0.46%	0.022564311	(\$47.09)	0.01029	\$4,729	\$4,708	(\$21)
			General Service	5,806,940	5,798,825	(8,115)	100.14%	0.14%	0.022564311	(\$183.11)	0.01029	\$59,753	\$59,700	(\$54)
			Large General Service	13,733,397	13,798,254	64,857	99.53%	-0.47%	0.022564311	\$1,463.45	0.01029	\$141,317	\$141,984	\$667
			Pipelines	0	0	0			0.022564311	\$0.00	0.01029	\$0	\$0	\$0
			Irrigation	7,326	10,282	2,956	71.25%	-28.75%	0.022564311	\$66.70	0.01029	\$75	\$106	\$30
			Lighting	370,225	370,225	0	100.00%	0.00%	0.022564311	\$0.00	0.01029	\$0	\$0	\$0
			OPA	340,414	339,454	(960)	100.28%	0.28%	0.022564311	(\$21.66)	0.01029	\$6,114	\$6,095	(\$20)
			Water Heating	594,205	592,287	(1,918)	100.32%	0.32%	0.022564311	(\$43.28)	0.01029	\$0	\$0	\$0
			Cntr. Ser. Int.	1,972,728	1,958,531	(14,197)	100.72%	0.72%	0.022564311	(\$320.35)	0.01029	\$3,480	\$3,359	(\$121)
			Cntr. Ser. Def.	338,226	326,463	(11,763)	103.60%	3.60%	0.022564311	(\$265.42)	0.01029	\$0	\$0	\$0
			Unclassified	22,372	21,941	(431)	101.97%	1.97%	0.022564311	(\$9.73)	0.01029	\$0	\$0	\$0
			Residential	5,941,514	6,123,864	182,350	97.02%	-2.98%	0.023239796	\$4,237.78	0.00977	\$58,049	\$59,830	\$1,782
			Farm	420,786	423,426	2,640	99.38%	-0.62%	0.023239796	\$61.35	0.00977	\$4,111	\$4,137	\$26
			General Service	5,535,281	5,613,359	78,078	98.61%	-1.39%	0.023239796	\$1,814.52	0.00977	\$54,080	\$54,843	\$763
			Large General Service	13,787,983	13,969,483	181,500	98.70%	-1.30%	0.023239796	\$4,218.02	0.00977	\$134,709	\$136,482	\$1,773
			Pipelines	0	0	0			0.023239796	\$0.00	0.00977	\$0	\$0	\$0
			Irrigation	13,630	21,553	7,923	63.24%	-36.76%	0.023239796	\$184.13	0.00977	\$133	\$211	\$77
			Lighting	372,145	372,145	0	100.00%	0.00%	0.023239796	\$0.00	0.00977	\$3,636	\$3,636	\$0
			OPA	329,733	330,514	781	99.76%	-0.24%	0.023239796	\$18.15	0.00977	\$0	\$0	\$0
			Water Heating	542,063	539,930	(2,133)	100.40%	0.40%	0.023239796	(\$49.57)	0.00977	\$5,296	\$5,275	(\$21)
			Cntr. Ser. Int.	1,276,431	1,281,843	5,412	99.58%	-0.42%	0.023239796	\$125.77	0.00977	\$0	\$0	\$0
			Cntr. Ser. Def.	204,858	197,684	(7,174)	103.63%	3.63%	0.023239796	(\$166.72)	0.00977	\$2,001	\$1,931	(\$70)
			Unclassified	19,190	19,228	38	99.80%	-0.20%	0.023239796	\$0.88	0.00977	\$0	\$0	\$0
			Residential	6,411,570	7,692,180	1,280,610	83.35%	-16.65%	0.022923718	\$29,356.34	(0.00531)	(\$34,045)	(\$40,845)	(\$6,800)
			Farm	430,004	461,230	31,226	93.23%	-6.77%	0.022923718	\$715.82	(0.00531)	(\$2,283)	(\$2,449)	(\$166)
			General Service	6,106,682	6,714,174	607,492	90.95%	-9.05%	0.022923718	\$				

Comparison of CIS339 KWH to Weather Normalized KWH

States: 'MN', 'ND', 'SD'

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St	Year	Month	Class	CIS339 Calendar Month Revenue	NORMC Weather Normalized Revenue	Difference (CIS339 -NORMC)	Percent of Normal	Weather Impact	Monthly COE Rate (not 2 mo ave)	Increased Cost Due to Weather Normalization
		8	Residential	7,053,696	7,836,698	783,002	90.01%	-9.9%	0.023461670	\$18,370.53
			Farm	477,731	496,659	18,928	96.19%	-3.81%	0.023461670	\$444.08
			General Service	6,280,882	6,639,371	358,489	94.60%	-5.40%	0.023461670	\$8,410.75
			Large General Service	15,352,599	15,790,423	437,824	97.23%	-2.77%	0.023461670	\$10,272.08
			Pipelines	0	0	0	.	.	0.023461670	\$0.00
			Irrigation	119,775	137,337	17,562	87.21%	-12.79%	0.023461670	\$412.03
			Lighting	385,205	385,205	0	100.00%	0.00%	0.023461670	\$0.00
			OPA	305,433	311,265	5,832	98.13%	-1.87%	0.023461670	\$136.83
			Water Heating	453,071	452,325	(746)	100.17%	0.17%	0.023461670	(\$17.50)
			Cntr. Ser. Int.	584,900	607,557	22,657	96.27%	-3.73%	0.023461670	\$531.57
			Cntr. Ser. Def.	170,197	169,290	(907)	100.54%	0.54%	0.023461670	(\$21.28)
			Unclassified	24,491	26,541	2,050	92.28%	-7.72%	0.023461670	\$48.10
		9	Residential	6,411,687	6,789,615	377,928	94.43%	-5.57%	0.021857264	\$8,260.47
			Farm	469,117	483,152	14,035	97.10%	-2.90%	0.021857264	\$306.77
			General Service	6,194,806	6,399,503	204,697	96.80%	-3.20%	0.021857264	\$4,474.12
			Large General Service	13,947,998	14,045,042	97,044	99.31%	-0.69%	0.021857264	\$2,121.12
			Pipelines	0	0	0	.	.	0.021857264	\$0.00
			Irrigation	41,365	45,560	4,195	90.79%	-9.21%	0.021857264	\$91.69
			Lighting	381,329	381,329	0	100.00%	0.00%	0.021857264	\$0.00
			OPA	293,535	298,105	4,570	98.47%	-1.53%	0.021857264	\$99.89
			Water Heating	441,951	444,128	2,177	99.51%	-0.49%	0.021857264	\$47.58
			Cntr. Ser. Int.	554,247	576,955	22,708	96.06%	-3.94%	0.021857264	\$496.33
			Cntr. Ser. Def.	179,216	189,604	10,388	94.52%	-5.48%	0.021857264	\$227.05
			Unclassified	23,270	25,184	1,914	92.40%	-7.60%	0.021857264	\$41.83
		10	Residential	7,531,886	6,994,531	(537,355)	107.68%	7.68%	0.022124784	(\$11,888.86)
			Farm	530,665	505,623	(25,042)	104.95%	4.95%	0.022124784	(\$554.05)
			General Service	6,573,333	6,287,228	(286,105)	104.55%	4.55%	0.022124784	(\$6,330.01)
			Large General Service	14,440,110	14,463,116	23,006	99.84%	-0.16%	0.022124784	\$509.00
			Pipelines	0	0	0	.	.	0.022124784	\$0.00
			Irrigation	18,259	19,256	997	94.82%	-5.18%	0.022124784	\$22.06
			Lighting	385,546	385,546	0	100.00%	0.00%	0.022124784	\$0.00
			OPA	315,755	307,622	(8,133)	102.64%	2.64%	0.022124784	(\$179.94)
			Water Heating	506,031	499,251	(6,780)	101.36%	1.36%	0.022124784	(\$150.01)
			Cntr. Ser. Int.	1,297,921	1,197,415	(100,506)	108.39%	8.39%	0.022124784	(\$2,223.67)
			Cntr. Ser. Def.	361,509	308,054	(53,455)	117.35%	17.35%	0.022124784	(\$1,182.68)
			Unclassified	51,495	44,559	(6,936)	115.57%	15.57%	0.022124784	(\$153.46)
		11	Residential	8,131,775	8,860,000	728,225	91.78%	-8.22%	0.020489868	\$14,921.23
			Farm	738,850	779,613	40,763	94.77%	-5.23%	0.020489868	\$835.23
			General Service	6,797,729	7,151,870	354,141	95.05%	-4.95%	0.020489868	\$7,256.30
			Large General Service	14,960,675	14,960,675	0	100.00%	0.00%	0.020489868	\$0.00
			Pipelines	0	0	0	.	.	0.020489868	\$0.00
			Irrigation	8,640	8,640	0	100.00%	0.00%	0.020489868	\$0.00
			Lighting	370,866	370,866	0	100.00%	0.00%	0.020489868	\$0.00
			OPA	291,533	300,113	8,580	97.14%	-2.86%	0.020489868	\$175.80
			Water Heating	485,752	492,759	7,007	98.58%	-1.42%	0.020489868	\$143.57
			Cntr. Ser. Int.	1,813,487	2,006,938	193,451	90.36%	-9.64%	0.020489868	\$3,963.79
			Cntr. Ser. Def.	603,170	716,155	112,985	84.22%	-15.78%	0.020489868	\$2,315.05
			Unclassified	57,995	68,013	10,018	85.27%	-14.73%	0.020489868	\$205.27
		12	Residential	11,789,882	10,754,398	(1,035,284)	109.63%	9.63%	0.024240524	(\$25,095.83)
			Farm	1,058,952	999,950	(59,002)	105.90%	5.90%	0.024240524	(\$1,430.24)
			General Service	8,235,051	7,800,310	(434,741)	105.57%	5.57%	0.024240524	(\$10,538.35)
			Large General Service	16,353,917	16,353,917	0	100.00%	0.00%	0.024240524	\$0.00
			Pipelines	0	0	0	.	.	0.024240524	\$0.00
			Irrigation	0	0	0	.	.	0.024240524	\$0.00
			Lighting	373,468	373,468	0	100.00%	0.00%	0.024240524	\$0.00
			OPA	376,830	365,369	(11,461)	103.14%	3.14%	0.024240524	(\$277.82)
			Water Heating	587,682	578,812	(8,870)	101.53%	1.53%	0.024240524	(\$215.01)
			Cntr. Ser. Int.	3,194,640	2,898,015	(296,625)	110.24%	10.24%	0.024240524	(\$7,190.35)
			Cntr. Ser. Def.	1,140,452	954,760	(185,692)	119.45%	19.45%	0.024240524	(\$4,501.27)
			Co. Use	105,080	88,684	(16,396)	118.49%	18.49%	0.024240524	(\$397.45)
				411,688,499	410,913,609	(774,890)	100.19%	0.19%		(\$36,133.52)

FCA w/o True-Up	FCA Revenue	Normalized FCA Revenue	Weather Normalized Adjustment to FCA
0.00645	\$45,496	\$50,547	\$5,050
0.00645	\$3,081	\$3,203	\$122
0.00645	\$40,512	\$42,824	\$2,312
0.00645	\$99,024	\$101,848	\$2,824
0.00645	\$0	\$0	\$0
0.00645	\$773	\$886	\$113
0.00645	\$2,485	\$2,485	\$0
0.00645	\$1,970	\$2,008	\$38
0.00645	\$2,922	\$2,917	(\$5)
0.00645	\$3,773	\$3,919	\$146
0.00645	\$1,098	\$1,092	(\$6)
0.00100	\$6,412	\$6,790	\$378
0.00100	\$469	\$483	\$14
0.00100	\$6,195	\$6,400	\$205
0.00100	\$13,948	\$14,045	\$97
0.00100	\$0	\$0	\$0
0.00100	\$41	\$46	\$4
0.00100	\$381	\$381	\$0
0.00100	\$294	\$298	\$5
0.00100	\$442	\$444	\$2
0.00100	\$554	\$577	\$23
0.00100	\$179	\$190	\$10
0.00100	\$7,532	\$6,995	(\$537)
0.00100	\$531	\$506	(\$25)
0.00100	\$6,573	\$6,287	(\$286)
0.00100	\$14,440	\$14,463	\$23
0.00100	\$0	\$0	\$0
0.00100	\$18	\$19	\$1
0.00100	\$386	\$386	\$0
0.00100	\$316	\$308	(\$8)
0.00100	\$506	\$499	(\$7)
0.00100	\$1,298	\$1,197	(\$101)
0.00100	\$362	\$308	(\$53)
0.00200	\$16,264	\$17,720	\$1,456
0.00200	\$1,478	\$1,559	\$82
0.00200	\$13,595	\$14,304	\$708
0.00200	\$29,921	\$29,921	\$0
0.00200	\$0	\$0	\$0
0.00200	\$17	\$17	\$0
0.00200	\$742	\$742	\$0
0.00200	\$583	\$600	\$17
0.00200	\$972	\$986	\$14
0.00200	\$3,627	\$4,014	\$387
0.00200	\$1,206	\$1,432	\$226
0.00200	\$23,579	\$21,509	(\$2,071)
0.00200	\$2,118	\$2,000	(\$118)
0.00200	\$16,470	\$15,601	(\$869)
0.00200	\$32,708	\$32,708	\$0
0.00200	\$0	\$0	\$0
0.00200	\$0	\$0	\$0
0.00200	\$747	\$747	\$0
0.00200	\$754	\$731	(\$23)
0.00200	\$1,175	\$1,158	(\$18)
0.00200	\$6,389	\$5,796	(\$593)
0.00200	\$2,281	\$1,910	(\$371)
	\$2,214,792	\$2,175,270	(\$39,522)

Residential	(24,361)
Farm	(1,188)
General Service	(10,270)
Large General Service	1,740
Pipelines	0
Irrigation	77
Lighting	0
OPA	(148)
Water Heating	(265)
Cntr. Ser. Int.	(349)
Cntr. Ser. Def.	(4,758)
Co Use	0
	(39,522)

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 TY-07 and Required Schedule C-7

ADJUSTMENT FOR RETAIL REVENUE NORMALIZATION

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
1	2009 Revenue Adjustment		N/A	Directly Assigned	101,599	
2	Operating Income Impact				101,599	
3	Income Tax Impact: SD Tax Rate is 35.00%				<u>35,560</u>	
4	Net Operating Income Impact				<u><u>66,039</u></u>	

Otter Tail Power Company
Test Year Retail Revenue Normalization Adjustment

Line No.	(A) Per Actual Year Input Summary w/o Unbilled	(B) (1) CISA EEP by Class	(C) Retail Revenue Without SD EEP (A) - (B)	(D) (1) Normalized Retail Revenue Per CISA by Class	(E) (1) Normalized CISA Fuel Adj by Class	(F) 2009 Normalized Retail Revenue (D) + (E)	(G) (F) - (C) Test Year Adjustment	(H) Cell Reference	
1	Residential	\$8,491,629	\$64,945	\$8,426,684	\$8,984,195	(\$370,186)	\$8,614,009	\$187,325	H847
2	Farm	627,107	4,922	622,185	634,431	(28,990)	605,441	(16,745)	H848
3	General Service	6,618,453	51,017	6,567,436	6,696,555	(332,327)	6,364,229	(203,208)	H849
4	Large General Service	9,514,391	109,850	9,404,542	10,398,873	(783,669)	9,615,204	210,662	H850
5	Irrigation	18,014	153	17,861	18,322	(2,081)	16,241	(1,620)	H851
6	Lighting	579,266	2,837	576,429	621,818	(20,299)	601,519	25,090	H852
7	OPA	238,418	2,536	235,882	251,862	(16,267)	235,595	(287)	H853
8	Water Heating	394,202	4,084	390,117	437,085	(25,931)	411,154	21,036	H854
9	Interruptible	996,828	13,908	982,920	905,407	(47,393)	858,013	(124,907)	H855
10	Heat Storage	312,568	4,648	307,920	327,802	(15,632)	312,171	4,251	H856
11	Company	0	0	0	0	0	0	0	
12	Total	\$27,790,876	\$258,900	\$27,531,976	\$29,276,350	(\$1,642,775)	\$27,633,575	\$101,599	

(1) SD 2009 Revenue and KWH by Rate Master without EEP Revenue located in "Misc Test Year WP's" Folder.

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-08 and Required Schedule C-7

ADJUSTMENT FOR 2008 & 2009 APRIL AND NOVEMBER ANNUAL WAGE INCREASES

Line No.	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
Production					
1	Base Demand	366,973	E1	9 971047%	36,591
2	Peak Demand	120,472	D1	9 900122%	11,927
3	Total Production Expense	<u>487,445</u>		<u>48,518</u>	Col (K); Line 4
4	Transmission Expense	186,608	D2	9 815717%	<u>18,317</u> Col (K); Line 5
Distribution Expense					
5	Primary Demand	91,191	D3	10 813368%	9,861
6	Secondary Demand	30,278	D4	11 236581%	3,402
7	Primary Customer	63,008	C2	8 521890%	5,369
8	Secondary Customer	57,332	C3	8 520943%	4,885
9	Streetlighting	35,403	C4	10 675156%	3,779
10	Area Lighting	923	C5	9 514736%	88
11	Meters	53,389	C6	9 257730%	4,943
12	Load Management				
13	Total Distribution Expense	<u>331,524</u>		<u>32,326</u>	Col (K); Line 6
Customer Accounting Expense					
14	Meter Reading	103,754	C7	8 930150%	9,265
15	Other	133,258	C8	8 519540%	11,353
16	Total Customer Accounts	<u>237,011</u>		<u>20,618</u>	Col (K); Line 7
Customer Service & Info Expense (MN CIP)					
17	- MN	42,467	Direct	0 000000%	-
18	- ND	436	Direct	0 000000%	-
19	- SD	4,063	Direct	100 000000%	4,063
20	- Other	34,635	C1	8 454538%	2,928
21	Total Customer Service & Information Expense	<u>81,601</u>		<u>6,991</u>	Col (K); Line 8
Administrative and General Expense					
Salaries, Supplies, Pensions & Benefits					
22	Production	239,781	OXPD	9 957460%	23,876
23	Transmission	95,605	D2	9 815717%	9,384
24	Distribution	150,648	OXD	9 751435%	14,690
25	Customer Accounts	114,572	OXC	8 699288%	9,967
26	Customer Service & Information	40,177	C1	8 454538%	3,397
		<u>640,782</u>		<u>61,314</u>	Col (K); Line 10
27	Total	<u>1,964,971</u>		<u>188,086</u>	Col (K); Line 14
28	Operating Income Impact	(1,964,971)		(188,086)	
29	Income Tax Impact: SD Tax Rate is	35.00%		(65,830)	Col (K); Line 19
30	Net Operating Income Impact			<u>(122,256)</u>	Col (K); Line 21

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-08 and Required Schedule C-7

ADJUSTMENT FOR KPA INCENTIVES

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
Production						
1	Base Demand	(87,999)	E1	9.971047%	(8,774)	
2	Peak Demand	(28,889)	D1	9.900122%	(2,860)	
3	Total Production Expense	<u>(116,888)</u>			<u>(11,634)</u>	Col (L); Line 4
4	Transmission Expense	(44,748)	D2	9.815717%	(4,392)	Col (L); Line 5
Distribution Expense						
5	Primary Demand	(21,867)	D3	10.813368%	(2,365)	
6	Secondary Demand	(7,260)	D4	11.236581%	(816)	
7	Primary Customer	(15,109)	C2	8.521890%	(1,288)	
8	Secondary Customer	(13,748)	C3	8.520943%	(1,171)	
9	Streetlighting	(8,490)	C4	10.675156%	(906)	
10	Area Lighting	(221)	C5	9.514736%	(21)	
11	Meters	(12,803)	C6	9.257730%	(1,185)	
12	Load Management	-				
13	Total Distribution Expense	<u>(79,498)</u>			<u>(7,752)</u>	Col (L); Line 6
Customer Accounting Expense						
14	Meter Reading	(24,880)	C7	8.930150%	(2,222)	
15	Other	(31,955)	C8	8.519540%	(2,722)	
16	Total Customer Accounts	<u>(56,835)</u>			<u>(4,944)</u>	Col (L); Line 7
Customer Service & Info Expense (MN CIP)						
17	- MN	(10,184)	Direct	0.000000%	-	
18	- ND	(104)	Direct	0.000000%	-	
19	- SD	(974)	Direct	100.000000%	(974)	
20	- Other	(8,305)	C1	8.454538%	(702)	
21	Total Customer Service & Information Expense	<u>(19,568)</u>			<u>(1,676)</u>	Col (L); Line 8
Administrative and General Expense						
Salaries, Supplies, Pensions & Benefits						
22	Production	(57,499)	OXPD	9.957460%	(5,725)	
23	Transmission	(22,926)	D2	9.815717%	(2,250)	
24	Distribution	(36,125)	OXD	9.751435%	(3,523)	
25	Customer Accounts	(27,474)	OXC	8.699288%	(2,390)	
26	Customer Service & Information	(9,634)	C1	8.454538%	(815)	
		<u>(153,657)</u>			<u>(14,704)</u>	Col (L); Line 10
27	Total	<u>(471,193)</u>			<u>(45,103)</u>	Col (L); Line 14
28	Operating Income Impact	471,193			45,103	
29	Income Tax Impact: SD Tax Rate is	35.00%			<u>15,786</u>	Col (L); Line 19
30	Net Operating Income Impact				<u>29,317</u>	Col (L); Line 21

Prepared by: KSem

Otter Tail Power Company
Adjustment for 2010 Wage Increase and Key Performance Award

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description from JCOSS INPUT SUMMARY	From Functionalization						
				Wage Incr.	Cell	KPA Adj	Cell	Total
1	<u>Production</u>							
	Base Demand	12,864,251	75%	366,973	J467	(87,999)	K467	278,974
2	Peak Demand	4,223,136	25%	120,472	J468	(28,889)	K468	91,583
3	Total Production Expense	17,087,387	100%	487,445		(116,888)		370,557
4	Transmission Expense			186,608	J488	(44,748)	K488	141,860
	<u>Distribution Expense</u>							
5	Primary Demand	3,942,821	28%	91,191	J491	(21,867)	K491	69,324
6	Secondary Demand	1,309,109	9%	30,278	J492	(7,260)	K492	23,017
7	Primary Customer	2,724,250	19%	63,008	J493	(15,109)	K493	47,899
8	Secondary Customer	2,478,838	17%	57,332	J494	(13,748)	K494	43,584
9	Streetlighting	1,530,711	11%	35,403	J495	(8,490)	K495	26,913
10	Area Lighting	39,915	0%	923	J496	(221)	K496	702
11	Meters	2,308,374	16%	53,389	J497	(12,803)	K497	40,587
12	Load Management	-						
13	Total Distribution Expense	14,334,018	100%	331,524		(79,498)		252,026
	<u>Customer Accounting Expense</u>							
14	Meter Reading	4,880,837	44%	103,754	J503	(24,880)	K503	78,874
15	Other	6,268,756	56%	133,258	J504	(31,955)	K504	101,303
16	Total Customer Accounts	11,149,593	100%	237,011		(56,835)		180,177
	<u>Customer Service & Info Expense (MN CIP)</u>							
17	- MN	2,705,611	52%	42,467	J508	(10,184)	K508	32,284
18	- ND	27,761	1%	436	J509	(104)	K509	331
19	- SD	258,864	5%	4,063	J510	(974)	K510	3,089
20	- Other	2,206,578	42%	34,635	J511	(8,305)	K511	26,329
21	Total Customer Service & Information Expense	5,198,814	100%	81,601		(19,568)		62,033
	<u>Administrative and General Expense</u>							
	<u>Salaries, Supplies, Pensions & Benefits</u>							
22	Production	8,643,309	37%	239,781	J549	(57,499)	K549	182,282
23	Transmission	3,577,872	15%	95,605	J550	(22,926)	K550	72,679
24	Distribution	6,263,687	24%	150,648	J551	(36,125)	K551	114,523
25	Customer Accounts	4,303,572	18%	114,572	J552	(27,474)	K552	87,098
26	Customer Service & Information	1,321,209	6%	40,177	J553	(9,634)	K553	30,543
				640,782		(153,657)		487,125
27	Total A&G Salaries, Supplies, Pensions & Benefits	24,109,649	100%					
28	Total			<u>1,964,971</u>		<u>(471,193)</u>		<u>1,493,778</u>

Prepared By: KSem

Otter Tail Power Company
Adjustment for Employee Performance Incentive and Management Performance Incentive

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Labor From FERC Form 1 Page 354-355	Amount	% of total	Wage Increase	KPA Incentive	Total
1	Production	\$ 14,906,456	21.1%	\$ 487,445	\$ (116,888)	\$ 370,557
2	Transmission	5,706,607	8.1%	186,608	(44,748)	141,860
3	Distribution	10,138,266	14.4%	331,524	(79,498)	252,026
4	Customer Accounts	7,247,999	10.3%	237,011	(56,835)	180,177
5	Customer Service & Information, & Sales (1)	2,495,421	3.5%	81,601	(19,568)	62,033
6	Administrative & General	<u>19,595,620</u>	27.8%	<u>640,782</u>	<u>(153,657)</u>	<u>487,125</u>
7	Total Labor Expense	\$ 60,090,369		\$ 1,964,971	\$ (471,193)	\$ 1,493,778
8	Construction Labor	<u>9,230,786</u>	13.1%	<u>301,849</u>	<u>(72,382)</u>	<u>229,467</u>
9	Total Utility Labor	\$ 69,321,155		\$ 2,266,820	\$ (543,575)	\$ 1,723,245
10	Below-the-Line Labor	<u>1,161,698</u>	1.6%	<u>37,988</u>	<u>(9,109)</u>	<u>28,878</u>
11	Total Otter Tail Power Labor	<u>\$ 70,482,853</u>	100.0%	<u>\$2,304,808</u>	<u>\$ (552,685)</u>	<u>\$ 1,752,123</u>

Prepared By: KSem

Otter Tail Power Company
Adjustment for Employee Annual Labor Increases

Line No.	(A) Group	(B) 2009 Total J4	(C) 2009 Total OTP Share	(D) December 2009 ⁴	(E) December 2009 OTP Share	(F) 2010 OTP base wage	(G) 2010 pay increase	(H) 2010 base + increase	(I) 2011 pay increase
1	Nonunion	\$29,477,285.94		\$2,470,812.44					
2	Union	\$27,237,806.80		\$2,324,138.32					
3	TotaJ5	\$56,715,092.74		\$4,794,950.76					
4	Coyote Union	\$3,896,692.36	\$1,363,842.33	\$348,872.31	\$122,105.31	\$1,465,263.70	\$19,536.85	\$1,484,800.55	\$16,997.06
5	BSP Union	\$3,829,726.95	\$2,064,222.83	\$323,340.00	\$174,280.26	\$2,091,363.12	\$10,456.82	\$2,101,819.94	\$11,084.22
6	Other Union	\$19,511,387.49	\$19,511,387.49	\$1,651,926.01	\$1,651,926.01	\$19,823,112.12	\$99,115.56	\$19,922,227.68	\$105,062.49
7	Total Union	\$27,237,806.80	\$22,939,452.64	\$2,324,138.32	\$1,948,311.58	\$23,379,738.94	\$129,109.23	\$23,508,848.17	\$133,143.78
8	Coyote Nonunion ¹	\$1,209,480.40	\$423,318.14	\$101,857.15	\$35,650.00	\$427,800.03	\$9,625.50	\$437,425.53	\$12,224.39
9	BSP Nonunion ²	\$884,084.40	\$476,521.49	\$76,392.00	\$41,175.29	\$494,103.46	\$11,117.33	\$505,220.78	\$14,119.01
10	Other Nonunion	\$24,520,898.72	\$24,520,898.72	\$2,050,378.78	\$2,050,378.78	\$24,604,545.36	\$553,602.27	\$25,158,147.63	\$703,074.88
11	Total nonunion	\$26,614,463.52	\$25,420,738.35	\$2,228,627.93	\$2,127,204.07	\$25,526,448.85	\$574,345.10	\$26,100,793.95	\$729,418.28
12	Executive Management	\$1,694,303.04	\$1,694,303.04	\$141,191.92	\$141,191.92	\$1,694,303.04	\$38,884.25	\$1,733,187.29	\$48,620.57
13	Level 3.3 Managers ³	\$1,168,519.38	\$1,168,519.38	\$100,992.59	\$100,992.59	\$1,211,911.08	\$27,268.00	\$1,239,179.08	\$34,630.36
14	Total Management	\$2,862,822.42	\$2,862,822.42	\$242,184.51	\$242,184.51	\$2,906,214.12	\$66,152.25	\$2,972,366.37	\$83,250.93
15		\$56,715,092.74	\$51,223,013.41	\$4,794,950.76	\$4,317,700.16	\$51,812,401.91	\$769,606.58	\$52,582,008.49	\$945,812.98

- 16 ¹ Excludes Plant Manager
- 17 ² Excludes Plant Manager
- 18 ³ Adjusted Plant Managers to reflect OTP share
- 19 ⁴ Represents base labor.
- 20 ⁵ Does not include Executives or Level 3 Managers

21 April 2009 average percentage increase for non-union employees was 0.00%. The 2010 increase will be 3.00% and the 2011 estimate is 3.0%.

22 September 2009 average percentage increase for Coyote Union employees was 4.0%. The 2010 increase is going to be 4.00% as well. The 2011 increase is estimated at 3%; subject to union negotiations.

23 November 2009 average percentage increase for BS & Other Union employees was 2.0%. The 2010 and 2011 increase is being negotiated and is estimated at 3%; subject to union negotiations.

24 The Executives 2009 average increase was 0.00%. The average percentage increase effective for 2010 was 3.06%. The 2011 increase is estimated at 3.00%.

25 The Level 3.3 Managers use the same percentages as Non-Union.

	2010		2011	
	Increase	Month of increase	Increase	Month of increase
28 Coyote Union	4.00%	9	3.00%	9
29 Other Union	3.00%	11	3.00%	11
30 Non-union - non executive	3.00%	4	3.00%	4
31 Executive	3.06%	4	3.00%	4

Prepared By: KSem

Otter Tail Power Company
Adjustment for Employee Performance Incentive

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	5 year average 2005 - 2009							\$600,802	
2	Amount in Financial Statements/COSS for 2009							<u>1,153,487</u>	expensed for 2009
3	Adjustment							<u>(\$552,685)</u>	

Key Performance Plan/USIP/Gainshare									
Year	Eligible Earnings	Target	Target %	Maximum	Max %	Budget	Actual	Actual %	
2005	\$20,503,592	\$0	0%	\$1,230,216	6%	\$0	\$881,654	4%	
2006	\$21,344,027	\$0	0%	\$1,280,642	6%	\$0	\$213,440	1%	
2007	\$22,728,948	\$0	0%	\$1,363,737	6%	\$0	\$340,934	1%	
2008	\$23,740,038	\$0	0%	\$1,424,402	6%	\$0	\$356,101	2%	
2009	\$24,237,626	\$0	0%	\$1,454,258	6%	\$0	\$1,211,881	5%	
5Yr Average	\$22,510,846	\$0		\$1,350,651	6%	\$0	\$600,802	3%	

Prepared By: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-09 and Required Schedule C-7

TY-09
SD Share

ADJUSTMENT FOR EMPLOYEE BENEFITS MEDICAL/DENTAL

Page 1 of 7

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
<u>Production</u>						
1	Base Demand	223,117	E1	9.971047%	22,247	
2	Peak Demand	73,246	D1	9.900122%	7,251	
3	Total Production Expense	296,363			29,499	Col (M); Line 4
4	Transmission Expense	122,701	D2	9.815717%	12,044	Col (M); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	59,073	D3	10.813368%	6,388	
6	Secondary Demand	19,614	D4	11.236581%	2,204	
7	Primary Customer	40,816	C2	8.521890%	3,478	
8	Secondary Customer	37,139	C3	8.520943%	3,165	
9	Streetlighting	22,934	C4	10.675156%	2,448	
10	Area Lighting	598	C5	9.514736%	57	
11	Meters	34,585	C6	9.257730%	3,202	
12	Load Management					
13	Total Distribution Expense	214,758			20,941	Col (M); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	64,584	C7	8.930150%	5,767	
15	Other	82,950	C8	8.519540%	7,067	
16	Total Customer Accounts	147,534			12,835	Col (M); Line 7
<u>Customer Service & Info Expense (MN CIP)</u>						
17	- MN	23,595	Direct	0.000000%	-	
18	- ND	242	Direct	0.000000%	-	
19	- SD	2,258	Direct	100.000000%	2,258	
20	- Other	19,243	C1	8.454538%	1,627	
21	Total Customer Service & Information Expense	45,338			3,884	Col (M); Line 8
<u>Administrative and General Expense</u>						
<u>Salaries, Supplies, Pensions & Benefits</u>						
22	Production	153,093	OXPD	9.957460%	15,244	
23	Transmission	63,373	D2	9.815717%	6,220	
24	Distribution	110,945	OXD	9.751435%	10,819	
25	Customer Accounts	76,226	OXC	8.699288%	6,631	
26	Customer Service & Information	23,402	C1	8.454538%	1,979	
	Total A&G Salaries, Supplies, Pensions & Benefits	427,039			40,892	Col (M); Line 10
27	Total	1,253,733			120,095	Col (M); Line 14
28	Operating Income Impact	(1,253,733)			(120,095)	
29	Income Tax Impact: SD Tax Rate is	35.00%			(42,033)	Col (M); Line 19
30	Net Operating Income Impact				(78,062)	Col (M); Line 21

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-09 and Required Schedule C-7

TY-09
SD Share

ADJUSTMENT FOR POSTEMPLOYMENT MEDICAL BENEFITS

Page 2 of 7

Line No.	Description from JCROSS INPUT SUMMARY	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
<u>Production</u>						
1	Base Demand	27,531	E1	9.971047%	2,745	
2	Peak Demand	9,038	D1	9.900122%	895	
3	Total Production Expense	36,569			3,640	Col (N); Line 4
4	Transmission Expense	15,140	D2	9.815717%	1,486	Col (N); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	7,289	D3	10.813368%	788	
6	Secondary Demand	2,420	D4	11.236581%	272	
7	Primary Customer	5,036	C2	8.521890%	429	
8	Secondary Customer	4,583	C3	8.520943%	390	
9	Streetlighting	2,830	C4	10.675156%	302	
10	Area Lighting	74	C5	9.514736%	7	
11	Meters	4,268	C6	9.257730%	395	
12	Load Management	-				
13	Total Distribution Expense	26,500			2,584	Col (N); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	7,969	C7	8.930150%	712	
15	Other	10,235	C8	8.519540%	872	
16	Total Customer Accounts	18,205			1,584	Col (N); Line 7
<u>Customer Service & Info Expense (MN CIP)</u>						
17	- MN	2,912	Direct	0.000000%	-	
18	- ND	30	Direct	0.000000%	-	
19	- SD	2,770	Direct	0.000000%	2,770	
20	- Other	2,375	C1	8.454538%	201	
21	Total Customer Service & Information Expense	5,594			479	Col (N); Line 8
<u>Administrative and General Expense</u>						
<u>Salaries, Supplies, Pensions & Benefits</u>						
22	Production	18,891	OXPD	9.957460%	1,881	
23	Transmission	7,820	D2	9.815717%	768	
24	Distribution	13,690	OXD	9.751435%	1,335	
25	Customer Accounts	9,406	OXC	8.699288%	818	
26	Customer Service & Information	2,888	C1	8.454538%	244	
	Total A&G Salaries, Supplies, Pensions & Benefits	52,694			5,046	Col (N); Line 10
27	Total	154,703			14,819	Col (N); Line 14
28	Operating Income Impact	(154,703)			(14,819)	
29	Income Tax Impact: SD Tax Rate is	35.00%			(5,187)	Col (N); Line 19
30	Net Operating Income Impact				(9,632)	Col (N); Line 21

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-09 and Required Schedule C-7

TY-09
SD Share

ADJUSTMENT FOR POST RETIREMENT BENEFITS

Page 3 of 7

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
<u>Production</u>						
1	Base Demand	124,341	E1	9.971047%	12,398	
2	Peak Demand	40,819	D1	9.900122%	4,041	
3	Total Production Expense	165,160			16,440	Col (O); Line 4
4	Transmission Expense	68,380	D2	9.815717%	6,712	Col (O); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	32,921	D3	10.813368%	3,560	
6	Secondary Demand	10,930	D4	11.236581%	1,228	
7	Primary Customer	22,746	C2	8.521890%	1,938	
8	Secondary Customer	20,697	C3	8.520943%	1,764	
9	Streetlighting	12,781	C4	10.675156%	1,364	
10	Area Lighting	333	C5	9.514736%	32	
11	Meters	19,274	C6	9.257730%	1,784	
12	Load Management	-				
13	Total Distribution Expense	119,683			11,670	Col (O); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	35,992	C7	8.930150%	3,214	
15	Other	46,227	C8	8.519540%	3,938	
16	Total Customer Accounts	82,219			7,153	Col (O); Line 7
<u>Customer Service & Info Expense (MN CIP)</u>						
17	- MN	13,149	Direct	0.000000%	-	
18	- ND	135	Direct	0.000000%	-	
19	- SD	1,200	Direct	0.000000%	1,200	
20	- Other	10,724	C1	8.454538%	907	
21	Total Customer Service & Information Expense	25,267			2,165	Col (O); Line 8
<u>Administrative and General Expense Salaries, Supplies, Pensions & Benefits</u>						
22	Production	85,317	OXP	9.957460%	8,495	
23	Transmission	35,317	D2	9.815717%	3,467	
24	Distribution	61,828	OXD	9.751435%	6,029	
25	Customer Accounts	42,480	OXC	8.699288%	3,695	
26	Customer Service & Information	13,042	C1	8.454538%	1,103	
	Total A&G Salaries, Supplies, Pensions & Benefits	237,985			22,789	Col (O); Line 10
27	Total	698,693			66,928	Col (O); Line 14
28	Operating Income Impact	(698,693)			(66,928)	
29	Income Tax Impact: SD Tax Rate is 35.00%				(23,425)	Col (O); Line 19
30	Net Operating Income Impact				(43,503)	Col (O); Line 21

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-09 and Required Schedule C-7

TY-09
SD Share

ADJUSTMENT FOR FASB 87 PENSION COSTS

Page 4 of 7

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
<u>Production</u>						
1	Base Demand	727,186	E1	9.971047%	72,508	
2	Peak Demand	238,724	D1	9.900122%	23,634	
3	Total Production Expense	965,909			96,142	Col (P); Line 4
4	Transmission Expense	399,907	D2	9.815717%	39,254	Col (P); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	192,531	D3	10.813368%	20,819	
6	Secondary Demand	63,925	D4	11.236581%	7,183	
7	Primary Customer	133,028	C2	8.521890%	11,336	
8	Secondary Customer	121,044	C3	8.520943%	10,314	
9	Streetlighting	74,746	C4	10.675156%	7,979	
10	Area Lighting	1,949	C5	9.514736%	185	
11	Meters	112,720	C6	9.257730%	10,435	
12	Load Management					
13	Total Distribution Expense	699,943			68,253	Col (P); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	210,494	C7	8.930150%	18,797	
15	Other	270,351	C8	8.519540%	23,033	
16	Total Customer Accounts	480,845			41,830	Col (P); Line 7
<u>Customer Service & Info Expense (MN CIP)</u>						
17	- MN	76,902	Direct	0.000000%	-	
18	- ND	789	Direct	0.000000%	-	
19	- SD	7,358	Direct	100.000000%	7,358	
20	- Other	62,718	C1	8.454538%	5,303	
21	Total Customer Service & Information Expense	147,767			12,660	Col (P); Line 8
<u>Administrative and General Expense</u>						
<u>Salaries, Supplies, Pensions & Benefits</u>						
22	Production	498,964	OXPD	9.957460%	49,684	
23	Transmission	206,545	D2	9.815717%	20,274	
24	Distribution	361,592	OXD	9.751435%	35,260	
25	Customer Accounts	248,438	OXC	8.699288%	21,612	
26	Customer Service & Information	76,271	C1	8.454538%	6,448	
	Total A&G Salaries, Supplies, Pensions & Benefits	1,391,810			133,279	Col (P); Line 10
27	Total	4,086,182			391,419	Col (P); Line 14
28	Operating Income Impact	(4,086,182)			(391,419)	
29	Income Tax Impact: SD Tax Rate is	35.00%			(136,997)	Col (P); Line 19
30	Net Operating Income Impact				(254,422)	Col (P); Line 21

Prepared by: KSem

Otter Tail Power Company
Medical, FAS 106 (Postretirement Benefits) & 112 (Postemployment Benefits) and FAS 87 (Pension)

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(P)	(J)	(K)	(L)
				Medical	Cell	FAS 112	Cell	FAS 106	Cell	FAS 87	Cell	Total
1	<u>Production</u>			223,117	L467	27,531	M467	124,341	N467	727,186	O467	1,102,175
2	Base Demand	12,864,251	75%	223,117	L467	27,531	M467	124,341	N467	727,186	O467	1,102,175
2	Peak Demand	4,223,136	25%	73,246	L468	9,038	M468	40,819	N468	238,724	O468	361,827
3	Total Production Expense	17,087,387	100%	296,363		36,569		165,160		965,909		1,464,002
4	Transmission Expense			122,701	L488	15,140	M488	68,380	N488	399,907	O488	606,128
	<u>Distribution Expense</u>											
5	Primary Demand	3,942,821	28%	59,073	L491	7,289	M491	32,921	N491	192,531	O491	291,815
6	Secondary Demand	1,309,109	9%	19,614	L492	2,420	M492	10,930	N492	63,925	O492	96,889
7	Primary Customer	2,724,250	19%	40,816	L493	5,036	M493	22,746	N493	133,028	O493	201,626
8	Secondary Customer	2,478,838	17%	37,139	L494	4,583	M494	20,697	N494	121,044	O494	183,463
9	Streetlighting	1,530,711	11%	22,934	L495	2,830	M495	12,781	N495	74,746	O495	113,290
10	Area Lighting	39,915	0%	598	L496	74	M496	333	N496	1,949	O496	2,954
11	Meters	2,308,374	16%	34,585	L497	4,268	M497	19,274	N497	112,720	O497	170,846
12	Load Management	-				-						
13	Total Distribution Expense	14,334,018	100%	214,758		26,500		119,683		699,943		1,060,884
	<u>Customer Accounting Expense</u>											
14	Meter Reading	4,880,837	44%	64,584	L503	7,969	M503	35,992	N503	210,494	O503	319,040
15	Other	6,268,756	56%	82,950	L504	10,235	M504	46,227	N504	270,351	O504	409,763
16	Total Customer Accounts	11,149,593	100%	147,534		18,205		82,219		480,845		728,804
	<u>Customer Service & Info Expense (MN CIP)</u>											
17	- MN	2,705,611	52%	23,595	L508	2,912	M508	13,149	N508	76,902	O508	116,559
18	- ND	27,761	1%	242	L509	30	M509	135	N509	789	O509	1,196
19	- SD	258,864	5%	2,258	L510	279	M510	1,258	N510	7,358	O510	11,152
20	- Other	2,206,578	42%	19,243	L512	2,375	M511	10,724	N511	62,718	O511	95,060
21	Total Customer Service & Information Expense	5,198,814	100%	45,338		5,594		25,267		147,767		223,967
	<u>Administrative and General Expense</u>											
	<u>Salaries Supplies Pensions & Benefits</u>											
22	Production	8,643,309	36%	153,093	L549	18,891	M549	85,317	N549	498,964	O549	756,265
23	Transmission	3,577,872	15%	63,373	L550	7,820	M550	35,317	N550	206,545	O550	313,054
24	Distribution	6,263,687	26%	110,945	L551	13,690	M551	61,828	N551	361,592	O551	548,055
25	Customer Accounts	4,303,572	18%	76,226	L552	9,406	M552	42,480	N552	248,438	O552	376,551
26	Customer Service & Information	1,321,209	5%	23,402	L553	2,888	M553	13,042	N553	76,271	O553	115,602
27				427,039		52,694		237,985		1,391,810		2,109,527
28	Total A&G Salaries, Supplies, Pensions & Benefits	24,109,649	100%									
29	Total			1,253,733		154,703		698,693		4,086,182		6,193,311

Prepared by: KSem

Otter Tail Power Company
Medical, FAS 106 (Postretirement Benefits) & 112 (Postemployment Benefits) and FAS 87 (Pension)

Line No.	(A) Labor From FERC Form 1 Page 354-355	(B) Amount	(C) % of total	(D) Medical	(E) FAS 112	(F) FAS 106	(G) FAS 87	(H) Total
1	Production	\$ 14,422,766	20.0%	\$ 296,363	\$ 36,569	\$ 165,160	\$ 965,909	\$ 1,464,002
2	Transmission	5,971,337	8.3%	122,701	15,140	68,380	\$ 399,907	606,128
3	Distribution	10,451,408	14.5%	214,758	26,500	119,683	\$ 699,943	1,060,884
4	Customer Accounts	7,179,884	10.0%	147,534	18,205	82,219	\$ 480,845	728,804
5	Customer Service & Information, & Sales	2,206,430	3.1%	45,338	5,594	25,267	\$ 147,767	223,967
6	Administrative & General	<u>20,782,225</u>	28.8%	<u>427,039</u>	<u>52,694</u>	<u>237,985</u>	<u>1,391,810</u>	<u>2,109,527</u>
7	Total Labor Expense	\$ 61,014,050		\$ 1,253,733	\$ 154,703	\$ 698,693	\$ 4,086,182	\$ 6,193,311
8	Construction Labor	<u>10,725,320</u>	14.9%	<u>220,387</u>	<u>27,194</u>	<u>122,819</u>	<u>718,287</u>	<u>1,088,688</u>
9	Total Utility Labor	\$ 71,739,370		\$ 1,474,120	\$ 181,897	\$ 821,513	\$ 4,804,469	\$ 7,281,999
10	Account 417.1 Expenses of Non-Utility Operations	<u>296,221</u>	0.4%	<u>6,087</u>	<u>751</u>	<u>3,392</u>	<u>19,838</u>	<u>30,068</u>
11	Total Otter Tail Power Labor	<u>\$ 72,035,591</u>	100.0%	<u>\$ 1,480,207</u>	<u>\$ 182,648</u>	<u>\$ 824,905</u>	<u>\$ 4,824,307</u>	<u>\$ 7,312,067</u>

Prepared by: KSem

Otter Tail Power Company
Medical, FAS 106 (Postretirement Benefits) & 112 (Postemployment Benefits) and FAS 87 (Pension)
Adjustment Calculations

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Year	Medical & Dental*; **	Medical % Increase	FAS 112 Expense (Post Employment Medical)**	FAS 112 Expense % Increase	FAS 106 Expense (Post Retirement Medical)**	FAS 106 Expense % Increase	FAS 87 Pension Expense	FAS 87 Pension % Increase	Total Expenses	Total % Change
1	2005	\$ 7,037,358	--	\$ 1,983,077	--	\$ 3,532,466	--	\$ 4,210,262	--	\$ 16,763,163	--
2	2006	\$ 8,236,703	17.04%	\$ 258,193	86.98%	\$ 3,135,356	-11.24%	\$ 5,449,510	29.43%	\$ 17,079,762	1.89%
3	2007	\$ 8,304,645	0.82%	\$ 217,619	-15.71%	\$ 2,936,686	-6.34%	\$ 4,230,508	-22.37%	\$ 15,689,458	-8.14%
4	2008	\$ 9,324,011	12.27%	\$ 288,791	32.70%	\$ 3,360,202	14.42%	\$ 2,700,059	-36.18%	\$ 15,673,063	-0.10%
5	2009	\$ 10,030,336	7.58%	\$ 145,652	-49.56%	\$ 3,489,895	3.86%	\$ 2,942,333	8.97%	\$ 16,608,216	5.97%
6	2010 Budgeted	\$ 10,539,526	5.08%	\$ 419,715	188.16%	\$ 4,197,150	20.27%	\$ 5,973,476	103.02%	\$ 21,129,867	27.23%
7	2011 Budgeted	\$ 11,510,543	9.21%	\$ 328,300	-21.78%	\$ 4,314,800	2.80%	\$ 7,766,640	30.02%	\$ 23,920,283	13.21%
8	Adjustment	\$ 1,480,207		\$ 182,648		\$ 824,905		\$ 4,824,307		\$ 7,312,067	

* All Budgeted information provided by Mercer cost reproductions and projections as of February and March 2010.

** 2006 recognized the impact of Medicare Part D subsidy

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-10 and Required Schedule B-3

TY-10
SD Share

UNAMORTIZED HOLDING COMPANY FORMATION EXPENSE

Page 1 of 4

		(A)	(B)	(C)	(D)	(E)
Line No.	Rate Base	System-Wide	Allocation Factor	Allocation Percentage	SD Test-Year Amount	KAS B-3 Reference
1	Unamortized Holding Company Expense	108,342	NEPIS	9.810446%	10,629	Col (C); Line 1

Prepared by: KSem

Otter Tail Corporation
Reference Workpaper for 2009 SD TY-10 and Required Schedule C-7

TY-10
SD Share

ADJUSTMENT FOR AMORTIZED HOLDING COMPANY EXPENSES

Page 2 of 4

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
1	2009 Holding Company Expense Adjustment	<u>31,342</u>	NEPIS	9.810446%	<u>3,075</u>	Col (Q); Line 10
2	Operating Income Impact	(31,342)			(3,075)	
3	Income Tax Impact: SD Tax Rate is 35.00%				<u>(1,076)</u>	Col (Q); Line 19
4	Net Operating Income Impact				<u>(1,999)</u>	Col (Q); Line 21

Prepared by: KSem

**Otter Tail Power Company
 Holding Company Adjustment Calculation**

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
				Additional Deferrals	Monthly Amortization	FERC 182.3 Unamortized Balance	Entry Location	
1	December	End	2009			248,182		
2	January	End	2010		4,517	243,665		
3	February	End	2010		4,517	239,149		
4	March	End	2010		4,517	234,632		
5	April	End	2010		4,517	230,115		
6	May	End	2010		4,517	225,599		
7	June	End	2010		4,517	221,082		
8	July	End	2010		4,517	216,565		
9	August	End	2010		4,517	212,049		
10	September	End	2010		4,517	207,532		
11	October	End	2010		4,517	203,015		
12	November	End	2010		4,517	198,499		
13	December	End	2010		4,517	193,982		
14	Total				54,200	2,874,066		
15	Average					221,082		
	Unamortized Balance in the 2009 Actual Year						112,740	
	Test Year Adjustment						108,342	P173

Prepared By: KSem

Otter Tail Power Company
 Holding Company Adjustment Calculation

W/P 2009 SD TY-10
 Page 4 of 4

Holding Company Expense Amortization

Line No.	(A) Description	(B) Amount	(C) Entry Location
1	OTP Share of Deferred Expenses to Form Holding Company	\$271,000	
2	Length of Amortization in Years	<u>5</u>	
3	Annual Holding Company Amortization Expense	\$54,200	
4	2009 Actual Year Amortization	<u>22,858</u>	
5	Test Year Adjustment	<u><u>\$31,342</u></u>	P559

Prepared By: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-11 and Required Schedule B-3

TY-11
SD Share

UNAMORTIZED RATE CASE EXPENSE ADJUSTMENT

Page 1 of 4

		(A)	(B)	(C)	(D)	(E)
Line No.	Rate Base	System-Wide	Allocation Factor	Allocation Percentage	SD Test-Year Amount	KAS B-3 Reference
1	Unamortized Rate Case Expense	(42,115)	Direct	N/A	(42,115)	Col (C); Line 1

Prepared by: KSem

Otter Tail Power Company
 Reference Workpaper for 2007 SD TY-11 and Exhibit__(PJB-1), Schedule 8

ADJUSTMENT FOR AMORTIZED RATE CASE EXPENSES

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB Schedule 8 Reference
1	2007 Rate Case Expense Adjustment	N/A	Directly Assigned	100.00%	75,000	Col (R); Line 10
2	Income Tax Impact: SD Tax Rate from Sch C-6 is 35.00%				<u>(26,250)</u>	Col (R); Line 19
3	Net Operating Income Impact				<u>(48,750)</u>	Col (R); Line 21

Otter Tail Power Company
 Unamortized Rate Case Expense Adjustment

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
				Additional Deferrals	Monthly Amortization	FERC 182.3 Unamortized Balance	Entry Location	
1	December	End	2009			195,000		
2	January	End	2010		3,750	191,250		
3	February	End	2010		3,750	187,500		
4	March	End	2010		3,750	183,750		
5	April	End	2010		3,750	180,000		
6	May	End	2010		3,750	176,250		
7	June	End	2010		3,750	172,500		
8	July	End	2010		3,750	168,750		
9	August	End	2010		3,750	165,000		
10	September	End	2010		3,750	161,250		
11	October	End	2010		3,750	157,500		
12	November	End	2010		3,750	153,750		
13	December	End	2010		3,750	150,000		
14	Totals				45,000	2,242,500		
15	Average					172,500		
16								
17	Unamortized Balance in the 2009 Actual Year						214,615	
18								
19	Test Year Adjustment						(42,115)	Q258

Note: Carryforward of allowed recovery of unamortized rate case expense per Settlement in Docket No. EL08-030.

Prepared By: KSem

**Otter Tail Power Company
 Rate Case Adjustment Calculation**

**W/P 2009 SD TY-11
 Page 4 of 4**

Rate Case Expense Amortization

Line No.	(A) Description	(B) Amount	(C) Entry Location
1	Rate Case Expenses	\$225,000	
2	Three Year amortization	\$75,000	Q565
3	Moss & Barnett, attorneys	\$75,000	
4	Administrative Costs, Consultants, etc.	50,000	
5	Filing Fee	100,000	
6	Estimated rate case expenses	<u>\$225,000</u>	

Prepared By: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 SD TY-12 and Required Schedule B-3

DEFERRED TAX ADJUSTMENT FOR IMPACTS OF PATIENT PROTECTION AND AFFORDABLE CARE ACT

<u>Line No.</u>	<u>Rate Base</u>	(A)	(B)	(C)	(D)
		<u>System-Wide</u>	<u>Allocation Factor</u>	<u>Allocation Percentage</u>	<u>SD Test-Year Amount</u>
1	Accumulated Deferred Income Tax - All Other Federal	(2,519,466)	NEPIS	9.810446%	(247,171)

Prepared by: KSem

OTTER TAIL POWER COMPANY
Reference Workpaper for 2009 MN TY-12 and Required Schedule B-3

DEFERRED TAX ADJUSTMENT FOR IMPACTS OF PATIENT PROTECTION AND AFFORDABLE CARE ACT

Line No.	Rate Base	(A)	(B)	(C)	(D)
		System-Wide	Allocation Factor	Allocation Percentage	SD Test-Year Amount
1	Deferred Tax Expense - All Other Federal	827,400	NEPIS	9.810446%	81,172
2	Total Operating Statement Impact				(81,172)
3	Income Tax Impact: SD Tax Rate is	35.00%			<u>0</u>
4	Net Operating Income Impact				<u><u>(81,172)</u></u>

Prepared by: KSem

Otter Tail Power Company
Deferred Tax Adjustment Created by the Patient Protection and Affordable Care Act (PPACA)
Current Year Impact of Prior Period Adjustment

Line No.		<u>Test Year Adjustment</u>	<u>Cell Reference</u>
	<u>Postretirement Benefit - FAS 106:</u>		
1	Accrued benefit cost as of 12/31/09 - Ignoring subsidy	(40,423,042)	
2	Accrued benefit cost as of 12/31/09 - Reflecting subsidy	(34,457,382)	
3	Impact of Medicare Part D	(5,965,660)	
	<u>Estimated Future Benefit Payments:</u>		
4	2010	504,162	
5	2011	539,982	
6	2012	582,885	
6	Reversing portion of subsidy, previously capitalized for tax purposes	n/a	
7	Impact of Medicare Part D, less future benefit payments	(4,338,631)	
8	ETR	39%	
9	Reduction to deferred tax asset	<u>(1,692,066)</u>	T247

Otter Tail Power Company
Deferred Tax Adjustment Created by the Patient Protection and Affordable Care Act (PPACA)
Current Year Impact of Change in Medicare Part D

W/P 2009 SD TY-12
Page 4 of 4

Line No.	Description	Estimated FAS 106 Expense			
		2009	2010	2011	2012
1	Expense Ignoring Medicare Part D Subsidy	\$5,065,535	\$6,500,000	\$6,700,000	\$6,800,000
2	Medicare Part D Subsidy	1,334,823	2,000,000	2,100,000	2,100,000
3	Expense Reflecting Medicare Part D Subsidy	<u>\$3,730,712</u>	<u>\$4,500,000</u>	<u>\$4,600,000</u>	<u>\$4,700,000</u>

Line No.	Description	Test Year Adjustment	Cell Reference
4	Reduction in Medicare Part D Expense	2,100,000	
5	Effective Tax Rate	<u>39.4%</u>	
6	Increase in Deferred Tax Expense	<u>\$827,400</u>	R729
7	Increase in Deferred Tax Liability	<u>(\$827,400)</u>	R247

Otter Tail Power Company
 Reference Workpaper for 2009 TY-13 and Required Schedule C-7

ADJUSTMENT FOR VEGETATION MAINTENANCE CYCLES

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
1	Transmission Expenses	390,350	D2	9.815717%	<u>38,316</u>	Col (T); Line 5
2	<u>Distribution Expenses</u>					
3	Primary	14,002	D3	10.813368%	1,514	
4	Secondary	4,650	D4	11.236581%	523	
5	Primary	9,672	C2	8.521890%	824	
6	Secondary	8,801	C3	8.520943%	750	
7	Street	5,436	C4	10.675156%	580	
8	Area	<u>142</u>	C5	9.514736%	<u>14</u>	
9	Total Distribution Expense Adjustment	<u>42,703</u>			<u>4,205</u>	Col (T); Line 6
10	Total Operating Income Effect	(433,053)			<u>(42,519)</u>	Col (T); Line 15
11	Income Tax Impact: SD Tax Rate from Sch C-6 is 35.00%				<u>(14,882)</u>	Col (T); Line 19
12	Net Operating Income Impact				<u>(27,637)</u>	Col (T); Line 21

Prepared by: PBeithon

Otter Tail Power Company
 Teat Year Adjustment
 Vegetative Management Expenses

	(A) Expected 2010 Expenditures	(B) 2009
Vegetative Management expenses	2,926,100	2,493,047
Adjustment to 2009 (A) - (B)	<u><u>433,053</u></u>	

<u>TRANSMISSION EXPENSE ADJUSTMENT</u>		INPUT Cell
Adjustment to FERC 571	<u>390,350</u>	390,350 S488

<u>DISTRIBUTION EXPENSE ADJUSTMENT</u>			INPUT Cell
Adjustment to FERC 593		\$ 42,703	<u>INPUT Cell</u>
Breakdown of adjustment to INPUT Summary			
Primary	Demand	3,942,820.62 32.8%	14,002 S491
Secondary	Demand	1,309,109.30 10.9%	4,650 S492
Primary	Customer	2,724,250.35 22.7%	9,672 S493
Secondary	Customer	2,478,837.94 20.6%	8,801 S494
Street	Lights	1,530,711.36 12.7%	5,436 S495
Area	Lights	39,915.05 0.3%	142 S496
		<u>12,025,644.63 100.0%</u>	<u>42,703</u>

Total adjustment **433,053**

Prepared By: RSpangler

Otter Tail Power Company
 Teat Year Adjustment
 Vege Vegetation Management Data

W/P 2009 SD TY-13
 Page 3 of 3

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line No.	Activity	2005	2006	2007	2008	2009	2010 Budget	Adjustment (G)-(F)
1	310	\$1,601,003	\$1,402,215	\$2,073,697	\$2,346,614	\$1,667,497	\$1,710,200	\$42,703
2	1525	\$1,076,151	\$918,501	\$993,423	\$1,025,696	\$825,550	\$1,215,900	\$390,350
3	Total	\$2,677,153	\$2,320,716	\$3,067,120	\$3,372,310	\$2,493,047	\$2,926,100	\$433,053

Prepared by: PBeithon

Otter Tail Power Company
 Reference Workpaper for 2009 TY-14 and Required Schedule C-7

ADJUSTMENT FOR NORMALIZED STORM REPAIR EXPENSE

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
1	2009 Storm Repair Adjustment	<u>218,467</u>	NEPIS	9.810446%	<u>21,433</u>	Col (U); Line 10
2	Operating Income Impact	(218,467)			(21,433)	
3	Income Tax Impact: SD Tax Rate from Sch C-6 is 35.00%				<u>(7,501)</u>	Col (U); Line 19
4	Net Operating Income Impact				<u><u>(13,931)</u></u>	Col (U); Line 21

Prepared by: PBeithon

Otter Tail Power Company
 Test Year Adjustment
 Storm Repair Charges Expensed

	2005 - 2009						
	(A)	(B)	(C)	(D)	(E)	(F)	
	Budget	5 - Year Average	2009	2008	2007	2006	2005
Storm Repair Costs Incurred	\$1,200,000	\$891,126	\$672,659	\$942,833	\$436,839	\$304,478	\$2,098,822

Adjustment to 2010 account 924 (A)	<u>218,467</u>	Enter in CELL T561 test year adjustments tab
------------------------------------	-----------------------	--

Source: FERC financial data for FERC account 924 and Account 5115 Sub Account 3100 (Storm Repairs) for years 2005 through 2009.

Prepared By: PBeithon

Otter Tail Power Company
 Reference Workpaper for 2009 TY-15 and Required Schedule C-7

ADJUSTMENT FOR REDUCTION IN CAPACITY COSTS

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) PJB C-7 Reference
1	2009 Capacity Cost Adjustment	<u>(623,250)</u>	E1	9.971047%	<u>(62,145)</u>	Col (W); Line 11
2	Operating Income Impact	623,250			62,145	
3	Income Tax Impact: SD Tax Rate from Sch C-6 is 35.00%				<u>21,751</u>	Col (W); Line 19
4	Net Operating Income Impact				<u><u>40,394</u></u>	Col (W); Line 21

**Otter Tail Power Company
 Purchased Capacity Cost Reduction
 Test Year Adjustment Lead Sheet**

Line No.	Description	(A) SD Test Year Adjustment Amount (1)	(B) Cell Reference
1	2009 Net Adjustment	<u>(\$623,250)</u>	U477
2	SD Percent of Total - E1 Jurisdictional Alloctor	9.9710%	
3	SD Only Adjustment	<u><u>(\$62,145)</u></u>	

(1) See "Calculation" sheet.

Prepared By: PBeithon

**Otter Tail Power Company
 Contracted Purchased Capacity
 2010 Purchases**

Line No.	Description	(A) South Dakota Test Year Estimate
As Originally Filed with the 2009 COSS		
1	Total Company - Total Capacity Purchases	\$4,205,876
Revised for 2010 Capacity Purchases		
2	Total Company	\$3,582,626
3	Adjustment to Test Year - Total Company	<u><u>(\$623,250)</u></u>
PURCHASES REPLACED/ADDED in 2010		
2009		
4	Utility E - 50 MW - Annual Cost	\$1,623,000
5	Utility A - 35 MW 5 Mo. (Jan-May)	<u>\$271,250</u>
6	Total	<u>\$1,894,250</u>
2010 Test Year		
7	Utility E - 50 MW - 4 months 2010 (Jan-Apr)	\$541,000
8	Utility A - 30 MW average - 5 Mo. 2009 (Jan-May)	\$175,000
9	Utility B - 35 MW - 7 Months (Jun-Dec)	\$122,500
10	Utility C - 50 MW - 8 Months (May-Dec)	\$400,000
11	Utility D - 50 MW -1 months (normalized test year)	<u>\$32,500</u>
12	Total 2010	<u>\$1,271,000</u>
		<u><u>(\$623,250)</u></u>
13	Prepared By: PBeithon	

Otter Tail Power Company
 Reference Workpaper for 2009 TY-16 and Required Schedule C-7

2009 Test Year Adjustment for Schedule 26 Expenses Collected in Transmission Rider

Line No.		(A) <u>Amount</u>	(B) <u>SD Allocator</u>	(C) <u>Alloctor %</u>	(D) <u>SD Adjustment</u>	(E) <u>PJB C-7 Reference</u>
1	Schedule 26 Adjustment	(\$136,790)	D2	9.815717%	(\$13,427)	Col (Y); Line 5
2	Operating Income Impact	136,790			13,427	
3	Income Tax Impact 35.00%				<u>4,699</u>	Col (Y); Line 19
4	Net Operating Income Impact				<u><u>8,727</u></u>	Col (Y); Line 21

Prepared by: PBeithon

Otter Tail Power Company
Adjustment for Schedule 26 Expenses Collected in Transmission Rider

Line			Cell
No.	<u>Adjustment for Schedule 26 Expenses Collected in Transmission Rider</u>		<u>Reference</u>
1	Account 565, Activity 1530	<u>(\$136,790)</u>	V488

Prepared by: PBeithon

Otter Tail Power Company
 Reference Workpaper for 2007 SD TY-17 and Exhibit__(PJB-1), Schedule 8

ADJUSTMENT FOR REMOVAL OF AFFILIATE TRANSACTIONS

	(A)	(B)	(C)	(D)	(E)	
Line No.	Description	Total Utility	Allocator	Allocator %	SD	PJB Schedule 8 Reference
1	Affiliate Transactions - Maintenance Expense - FERC 935	(25,784)	P90	9.571120%	(2,468)	Line 2
2	Income Tax Impact: ND Tax Rate from Sch C-6 is 35.00%				<u>864</u>	Line 19
3	Net Operating Income Impact				<u><u>(1,604)</u></u>	Line 21

**Otter Tail Power Company
Removal of Affiliate Transactions**

**W/P SD 2009 TY-17
Page 2 of 2**

<u>Line No.</u>		(A) Test Year Adjustment	(B) Cell Reference
<u>1</u>	Maintenance of General Plant - FERC 935	(25,784)	W572

Prepared By: KSem

Otter Tail Power Company
Reference Workpaper for 2009 TY-18 and Required Schedule B-3

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD Test-Year Amount	(E) KAS B-3 Reference
1	<u>Plant in Service</u>					
2	Production Plant					
3	A/C 101 & 106 - Base Demand	0	E1	9.971047%	0	
4	Peak Demand	(17,583,574)	D1	9.900122%	(1,740,795)	
5	Base Energy	(202,211,096)	E2	9.645471%	(19,504,212)	
6	Total	<u>(219,794,670)</u>			<u>(21,245,007)</u>	
7	<u>Accumulated Depreciation</u>					
8	Production Plant					
9	Base Demand	0	E1	9.971047%	0	
10	Peak Demand	591,843	D1	9.900122%	58,593	
11	Base Energy	6,806,196	E2	9.645471%	656,490	
12	Total	<u>7,398,039</u>			<u>715,083</u>	
13	<u>Construction Work in Progress</u>					
14	Production Plant					
15	Short Term Projects	118,430	P10	N/A	0	
16	Long Term Projects	(10,311,853)	P10	N/A	0	
17	Total	<u>(10,193,423)</u>			<u>0</u>	
18	Materials and Supplies	(556,313)	P10	9.838911%	(54,735)	
19	Accumulated Deferred Income Taxes					
20	<u>All Other</u>					
21	Federal	55,424,291	NEPIS	9.810446%	5,437,370	
22	Minnesota	2,681,071	NPISM	0.000000%	0	
23	North Dakota	3,109,252	NPISN	0.000000%	0	
24	Total	<u>61,214,614</u>			<u>5,437,370</u>	
25	Total Rate Base Impact	<u>(161,931,753)</u>			<u>(15,147,290)</u>	

Otter Tail Power Company
Reference Workpaper for 2009 TY-18 and Required Schedule C-7

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD Test-Year Amount	(E) PJB C-7 Reference
1	Operating Revenues					
2	Sales of Electricity - MN	(5,952,441)		Directly Assigned	0	
3	- ND	(7,794,728)		Directly Assigned	0	
4	- SD	0		Directly Assigned	0	
5	- FERC	0			0	
6	Total Retail Sales	<u>(13,747,169)</u>			<u>0</u>	
7	Production Expenses					
8	Production Expenses Excl Purchased Power					
9	Base Demand	(938,539)	E1	9.971047%	(93,582)	
10	Peak Demand	(308,108)	D1	9.900122%	(30,503)	
11	Base Energy	0	E2	9.645471%	0	
12	Peak Energy	0	D1	9.900122%	0	
13	Total Production Expenses	<u>(1,246,647)</u>			<u>(124,085)</u>	
14	Administrative & General Expenses					
15	Property Insurance (A/C 924)	(287,729)	NEPIS	9.810446%	(28,228)	
16	Depreciation Expense					
17	Production Plant					
18	Base Demand	0	E1	9.971047%	0	
19	Peak Demand	(683,332)	D1	9.900122%	(67,651)	
20	Base Energy	(7,858,318)	E2	9.645471%	(757,972)	
21	Total Depreciation Expense	<u>(8,541,650)</u>			<u>(825,622)</u>	
22	General Taxes	<u>(647,062)</u>	NEPIS	9.810446%	<u>(63,480)</u>	
23	Total O & M Expense	<u>(3,024,081)</u>			<u>1,041,415</u>	
24	Investment Tax Credit					
25	Amortize Prior Years Credit	7,909,872	EPIS	9.833819%	777,842	
26	Debits Utilized	0	EPIS	9.833819%	0	
27	Total Investment Tax Credit	<u>7,909,872</u>			<u>777,842</u>	
28	Deferred Income Taxes					
29	All Other					
30	Federal	(24,860,237)	NEPIS	9.810446%	(2,438,900)	
31	Minnesota	(2,393,965)	NPISM	0.000000%	0	
32	North Dakota	(1,906,460)	NPISN	0.000000%	0	
33	Total Deferred Income Taxes	<u>(29,160,662)</u>			<u>(2,438,900)</u>	
34	Schedule M Items					
35	Additional Tax Depreciation	(76,258,395)	NEPIS	9.810446%	(7,481,288)	
36	Other Major Schedule M Items	(292,326)	NEPIS	9.810446%	(28,678)	
36	Change in Excess Tax Depreciation - MN	(20,584,782)	NEPIS	9.810446%	(2,019,459)	
	Total Schedule M Adjustments	<u>(97,135,503)</u>			<u>(9,529,426)</u>	
37	Total Income Taxes	<u>(118,386,293)</u>			<u>(11,190,483)</u>	
37	Total Operating Statement Impact	<u>121,410,374</u>			<u>12,231,898</u>	
38	Income Tax Impact: SD Tax Rate is 35.00%				4,281,164	
39	Net Operating Income Impact				<u>7,950,734</u>	

Otter Tail Power Company
Test Year Adjustment to Plant in Service to Remove Wind

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Page 3 of 14

Line No.		(A)	(B)	(C)	(D)
	13-Month Average Reserve Balances	Balance with Wind	Balance without Wind	2009 Test Year Adjustment	Input Summary Cell
1	Total Production	(1) 600,414,300	380,619,630	(219,794,670)	
2					
3	Less: Wind	(1) 219,794,670	0	(219,794,670)	
4					
5	Total Demand	380,619,630	380,619,630	0	
6					
7					
8					
9	Base Demand	75.29% (1) 286,568,519	286,568,519	0	X15
10					
11	Peak Demand	24.71% (1) 111,634,684	94,051,111	(17,583,574)	X16
12					
13	Base Energy	92.00% (1) 202,211,096	0	(202,211,096)	X17

(1) W/P A-1-a, Page 5 of 6

Otter Tail Power Company
 Test Year Adjustment to Accumulated Depreciation to Remove Wind

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Line No.		(A)	(B)	(C)	(D)
		Balance with Wind	Balance without Wind	2009 Test Year Adjustment	Input Summary Cell (2)
13-Month Average Reserve Balances					
1	Total Production	(1) 233,603,208	226,205,169	(7,398,039)	
2					
3	Plus: Hydro Licensing	(1) 773,342	773,342	0	
4	Total Production-Related Accumulated Depr	234,376,550	226,978,511	(7,398,039)	
5					
6	Less: Wind	(1) 7,398,039	0	(7,398,039)	
7					
8	Total Demand	226,978,511	226,978,511	0	
9					
10					
11					
12	Base Demand	75.29% (1) 170,892,121	170,892,121	0	X89
13					
14	Peak Demand	24.71% (1) 56,678,233	56,086,390	(591,843)	X93
15					
16	Base Energy	92.00% (1) 6,806,196	0	(6,806,196)	X97

(1) W/P A-1-b, Page 2 of 4

(2) Enter the Adjustment for the Input Summary Using Opposite Sign

Otter Tail Power Company
Test Year Adjustment to Construction Work in Progress to Remove Wind

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Page 5 of 14

Line No.		(A) Balance with Wind	(B) Balance without Wind	(C) 2009 Test Year Adjustment	(D) Input Summary Cell
Construction Work-in Progress - Short Term Projects					
1	Production Plant	179,725	298,155	118,430	X188
2	Transmission Plant	832,171	832,171	0	
3	Distribution Plant	1,707,960	1,707,960	0	
4	General Plant	1,377,657	1,377,657	0	
5	Intangible Plant	0	0	0	
6					
7	Total CWIP - Short Term Projects	4,097,513	4,215,943	118,430	
8					
Construction Work-in Progress - Long Term Projects					
10	Production Plant	23,120,078	12,808,225	(10,311,853)	X197
11	Transmission Plant	11,095,893	11,095,893	0	
12	Distribution Plant	2,336,582	2,336,582	0	
13	General Plant	838,338	838,338	0	
14	Intangible Plant	0	0	0	
15					
16	Total CWIP - Long Term Projects	37,390,891	27,079,038	(10,311,853)	

Otter Tail Power Company
Test Year Adjustment to Materials & Supplies to Remove Wind

W/P 2009 SD TY-18
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Line No.		(A) Production with Wind	(B) Production without Wind	(C) 2009 Test Year Adjustment	(D) Input Summary Cell
	End of				
1	December 2008	4,373,508	4,090,831	(282,677)	
2	January 2009	4,392,240	4,109,563	(282,677)	
3	February	4,417,417	4,134,740	(282,677)	
4	March	4,535,529	4,252,852	(282,677)	
5	April	4,466,151	4,183,474	(282,677)	
6	May	4,964,573	4,237,238	(727,335)	
7	June	5,012,141	4,284,806	(727,335)	
8	July	5,062,240	4,334,905	(727,335)	
9	August	5,067,250	4,339,915	(727,335)	
10	September	5,101,650	4,374,315	(727,335)	
11	October	5,078,768	4,351,433	(727,335)	
12	November	5,062,396	4,335,061	(727,335)	
13	December	5,072,841	4,345,506	(727,335)	
14	Total	62,606,704	55,374,639	(7,232,065)	
15	Average	4,815,900.31	4,259,587.62	(556,313)	X208

Source: Appropriate Month Financial Statement, Page 9

Otter Tail Power Company
 Test Year Adjustment to ADIT to Remove Wind

W/P 2009 SD TY-18
 Page 7 of 14

Deferred Tax and ADIT Adjustments for Wind Depreciation

		(A)	(B)	(C)
Line No.	Deferred Tax Adj	Federal	Minnesota	North Dakota
1	Tax Depreciation	84,800,045	64,215,263	84,800,045
2	Book Depreciation	8,541,650	8,541,650	8,541,650
3	Difference Tax vs Book	<u>(76,258,395)</u>	<u>(55,673,613)</u>	<u>(76,258,395)</u>
4				
5	Effective Tax Rate	32.6%	4.3%	2.5%
6				
7		<u>(24,860,237)</u>	<u>(2,393,965)</u>	<u>(1,906,460)</u>
8	Input Summary Cell #	X731	X732	X733
9				
7	ADIT Adjustment			
8	Beginning of Year Wind ADIT	(28,287,004)	(1,484,088)	(2,156,022)
9				
10	End of Year Wind ADIT	<u>(53,147,240)</u>	<u>(3,878,054)</u>	<u>(4,062,481)</u>
11				
12	Average Balance	<u>(40,717,122)</u>	<u>(2,681,071)</u>	<u>(3,109,252)</u>
13				
14	ADIT Adjustment	<u>40,717,122</u>	<u>2,681,071</u>	<u>3,109,252</u>
15	Input Summary Reference	X247	X248	X249
16				
14	Schedule M Adjustment to Input Summary			
15	Additional Tax Depreciation	<u>(76,258,395)</u>	<u>(20,584,782)</u>	<u>0</u>
16	Input Summary Cell #	X771	X785	X788
16				
17	Other Major Schedule M Items - With Wind	42,610,619	(164,229)	(9,000)
18	Other Major Schedule M Items - Without Wind	<u>42,318,293</u>	<u>(164,229)</u>	<u>(9,000)</u>
19				
20	Adjustment Amount	<u>(292,326)</u>	0	0
21	Input Summary Cell #	X783		

Otter Tail Power Company
Test Year Adjustment to ADIT Wind Credits to Remove Wind

Wind Tax Investment Credit Offset to Wind Project Additions

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

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)	X247 (1)
13					
14					

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

Otter Tail Power Company
Test Year Adjustment to Retail Revenue to Remove Wind

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Line No.	State	(A)	(B)
		Renewable Generation Rider	Input Summary Cell
1	Minnesota	\$5,952,441	X388
2	North Dakota	\$7,794,728	X389
3	South Dakota	\$0	X390
4		<u>\$13,747,169</u>	

Otter Tail Power Company
 Test Year Adjustment to Operating Expenses to Remove Wind

W/P 2009 SD TY-18
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Line No.		(A) Balance with Wind	(B) Balance without Wind	(C) 2009 Test Year Adjustment	(D) Input Summary Cell
Operating Expenses					
Production Expenses					
1	Production Expenses Excl Purchased Power				
2	Base Demand	12,864,251	11,925,712	(938,539)	X467
3	Peak Demand	4,223,136	3,915,028	(308,108)	X468
4	Base Energy	68,411,380	68,411,380	0	
5	Peak Energy	1,969,522	1,969,522	0	
6					
7	Total Excluding Purchased Power	87,468,289	86,221,642	(1,246,647)	
8					
9	Transmission Expenses	10,686,696	10,686,696	0	
10					
11	Distribution Expenses				
12	Primary Demand	3,942,821	3,942,821	0	
13	Secondary Demand	1,309,109	1,309,109	0	
14	Primary Customer	2,724,250	2,724,250	0	
15	Secondary Customer	2,478,838	2,478,838	0	
16	Streetlighting	1,530,711	1,530,711	0	
17	Area Lighting	39,915	39,915	0	
18	Meters	2,308,374	2,308,374	0	
19	Load Management	0	0	0	
20	Total Distribution	18,662,876	14,334,019	0	
21					
22	Customer Accounting Expenses				
23	Meter Reading	4,880,837	4,880,837	0	
24	Other	6,268,756	6,268,756	0	
25	Total Customer Accounts	11,149,593	11,149,593	0	
26					
27	Customer Service & Info Expense				
28	- MN	2,733,372	2,733,372	0	
29	- ND	27,761	27,761	0	
30	- SD	258,864	258,864	0	
31	- Other	2,178,817	2,178,817	0	
32	Total Customer Serv & Information Exp	5,198,814	5,198,814	0	
33					
34	Sales Expenses				
35	- MN	172,195	172,195	0	
36	- ND	330,235	330,235	0	
37	- SD	21,254	21,254	0	
38	- Other	401,355	401,355	0	
39	Total Sales Expenses	925,038	925,038	0	
40					
41	Administrative & General Expenses				
42	Salaries, Supplies, Pensions & Benefits				
43	Production	8,643,309	8,643,309	0	
44	Transmission	3,577,872	3,577,872	0	
45	Distribution	6,263,687	6,263,687	0	
46	Customer Accounts	4,303,572	4,303,572	0	
47	Customer Service & Info	1,321,209	1,321,209	0	
48	Total A&G Salaries, Supplies, Pensions & Benefits	24,109,648	24,109,648	0	
49					
50	Administrative & General Expenses				
51	Load Management	0	0	0	
52	Outside Services (A/C 923)	1,350,187	1,350,187	0	
53	Property Insurance (A/C 924)	1,508,889	1,221,160	(287,729)	X560
54	Injuries & Damages (A/C 925)	1,416,527	1,416,527	0	
55	General Advertising (A/C 930.1)	732,698	732,698	0	
56	Misc, Rents, Maintenance	2,212,622	2,212,622	0	
57		7,220,923	6,933,194	(287,729)	

Source: Respective year's Functionalization Run

Otter Tail Power Company
Test Year Adjustment to Depreciation Expense to Remove Wind

W/P 2009 SD TY-18
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Line No.	Depreciation Expense	(A)	(B)	(C)	(D)
		Balance with Wind	Balance without Wind	2009 Test Year Adjustment	Input Summary Cell
1	Production	(1) 18,977,963	10,436,313	(8,541,650)	
2					
3	Plus: Hydro Licensing	(1) 47,884	47,884	0	
4					
5	Total Production	19,025,847	10,484,197	(8,541,650)	
6					
7	Less: Wind Production	(1) 8,541,650	0	(8,541,650)	
8					
9	Total Production, Excluding Wind	10,484,197	10,484,197	0	
10					
11	Base Demand 75.29% (6)	(3) 7,893,035	7,893,035	0	X618
12					
13	Peak Demand 24.71% (6)	(2);(4) 3,274,494	2,591,162	(683,332)	X622
14	8.00% (7)				
15					
16	Base Energy 92.00% (7)	(5) 7,858,318	0	(7,858,318)	X626
17					
18					
19	Total Production	19,025,847	10,484,197	(8,541,650)	

- (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) C-1, Page 1 of 2
- (7) Per MISO Wind Capacity Credit Calculation

Otter Tail Power Company
Test Year Adjustment to General Taxes to Remove Wind

W/P 2009 SD TY-18
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Line No.	(A) Balance with Wind	(B) Balance without Wind	(C) 2009 Test Year Adjustment	(D) Input Summary Cell
1 General Taxes	5,954,349	5,307,288	(647,062)	X709

Otter Tail Power Company
 Test Year Adjustment to ITC to Remove Wind

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Schedule M-1

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

Line No.	(X) = Completed		(A) Federal	(B) MN	(C) ND	(D) Reference	
1	X	O	Net Income Per Books - OTP only	34,078,812	34,078,812	34,078,812	SD 42
2	X	O	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	O	Income Tax - A/C (409.2) 5410.2001 - 2004	793,778	793,778	793,778	Per GL (12/31/09)
4	X	O	Income Tax - A/C (409.2-99) 5410.4120	0	0	0	Per GL (12/31/09)
5	X	O	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	O	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	O	Income Tax - A/C (411.4) 5410.4114	(2,330,610)	(2,330,610)	(2,330,610)	Per GL (12/31/09)
8	X	O	Income Tax - A/C (411.5) 5410.4115	(673)	(673)	(673)	Per GL (12/31/09)
9	X	O	Net Income Before Tax (Consolidated)	34,724,433	34,724,433	34,724,433	
10	X	O	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			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 (trnsfrd to Corp on 1/1/02)
23	(1)	X	C Non-Qual. Retire Savings - COLI Non-deductible premiums	0	0	0	SD 59 (trnsfrd to Corp on 1/1/02)
24	(1)	X	O Book Provision for Deferred Settlement (book expense)	176,484	176,484	176,484	SD 7
25	(6)	X	O Meal Allowances - 50% Disallowed	38,335	38,335	38,335	SD 33 (A/C 5101.2600)
26	(10)	X	O 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)		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)	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)		NDSBIC Partnership (K-1 taxable income)	0	0	0	SM 28 (From Corporate)
38	(1)	X	Customer Rebates Capitalized Current Yr (RS 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)	O	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			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)	C	Non-Qual. Retire Savings - Distributions (tax deduction)	39,454	39,454	39,454	SD 59 (trnsfrd to Corp on 1/1/02)
71	(1)	C	Non-Qual. Retire Savings - COLI non-taxed cash value increase	13,489	13,489	13,489	SD 59 (trnsfrd 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)	O	Tax Depreciation--Treasury Grant-Luverne Wind (Permanent tem	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		X	Dividend Received Deduction (0 X 70%)	0	0	0	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)	C	NDSBIC Partnership (book income not taxable)	0	0	0	SM 28
85	(6)	B	Restricted Stock Incentive - (Tax Deduction for Employee Gain)	140,123	140,123	140,123	SM 15

Otter Tail Power Company
 Test Year Adjustment to ITC to Remove Wind

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Schedule M-1

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

Line No.	(X) = Completed		(A) Federal	(B) MN	(C) ND	(D) Reference
1	(6) B	Restricted Stock Incentive - (Tax Deduction for Dividends)	3,068	3,068	3,068	SM 15
2	(1) X	Mapleton Industrial Park - Taxable Loss on Sale	(26,333)	(26,333)	(26,333)	SM 30
3	(1) X	Mark to Market Derivative Accounting	1,152,935	1,152,935	1,152,935	SD 42
4	(6) X	Sec. 174 R&D Deductions	0	0	0	
5	(6) X	Sec. 162 costs	0	0	0	Placeholder - no source doc
6	(1) X	Sec. 199 Production Activities Deduction	0	N/A	N/A	SM 39
7	(3) X	South Dakota rate case deferred expense	195,000	195,000	195,000	
8	(3) X	North Dakota rate case deferred expense	486,111	486,111	486,111	
9	(15) X	Transmission Cost Recovery Rider	420,129	420,129	420,129	
10	(6) X	Big Stone II abandonment costs	3,278,495	3,278,495	3,278,495	SD 66
11	(1) X	2008 Revenue Sufficiency Guarantee contingent liability	543,000	543,000	543,000	
12	(7) X	Wind Revenue Rider	14,585,324	14,585,324	14,585,324	SM 32
13	(16) X	ND Schedule 16 and 17 deferral	1,122,305	1,122,305	1,122,305	SM 43
14		Total Subtractions from Book Income	174,436,113	140,247,589	174,444,432	
15						
16		Taxable Income Before Deduction for State Taxes	(108,935,027)	(74,811,879)	(108,952,346)	
17		Less: MN Estimated & Extension Tax Paid for Current Year	0	N/A	N/A	(Calcs) ties to MN separate tax w/s (from SUB ____)
18		ND Estimated & Extension Tax Paid for Current Year	0	N/A	N/A	(Calcs) ties to ND separate tax w/s (from SUB ____)
19	X C	Add'l State Taxes Paid/(Recvd) for Prior Years	0	N/A	N/A	SM 10
20		Taxable Income	(108,935,027)	(74,811,879)	(108,952,346)	
21	X C	Apportionment Factors	100%	43.9155%	38.2906%	SM 2 (Separate Return)
22		Apportioned Income	(108,935,027)	(32,854,011)	(41,718,507)	
23	X	Tax Rate	35%	9.8%	6.4%	(ND changed from 6.5% to 6.4% in 2009)
24		Tax Liability Before Adjustments	(38,127,259)	(3,219,693)	(2,669,984)	
25	(11);(12) X	Minnesota Minimum Fee & ND Incremental Tax Rate Adj.	N/A	5,000	(1,363)	(per state statute)
26		Income Tax Liability Before Tax Credits	(38,127,259)	(3,214,693)	(2,671,347)	
27						
28	(13) X	Less: Federal and North Dakota Wind Energy Tax Credits	(5)	(6,532,896)	N/A	0 SM 5 (not shown here, due to normalization)
29	(1) X C	Research & Development Tax Credit (OTP only)	(43,000)	0	N/A	SM 22
30	X	North Dakota Tax Credits (OTP only)	N/A	N/A	N/A	SM 4
31	(1) X	Federal Empowerment Zone Tax Credit (M-1 addition)	(9,000)	N/A	N/A	SM 35
32		Otter Tail Power Tax Liability (Separate Return)	(44,712,155)	(3,214,693)	(2,671,347)	(Calcs)
33	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.
34		Total Current Tax Liability	(44,712,155)	0	0	
35						
36	X	Grand Total Tax Liability (OTP only)		(44,712,155)		
37				(A) tie to below		
38						
39						
40						
41						
42						
43	X	Tax on Operating Income	(45,198,556)	(64,557)	(38,498)	(Calcs)
44	X	Tax on Non-Operating Income (includes LIHTC)	486,401	64,557	38,498	Insert from SM 16
45	X	Total Current Tax Liability (OTP only)	(44,712,155)	-	-	(Calcs)
46						
47	X	Grand Total Current Tax Liability (OTC)		(44,712,155)		(Note This is NOT tax expense, due to R/E items)
48				(A) tie to above		

The Federal PTC was reclassified as a deferred item. This was reco

Net Operating Loss - Deferred Tax Impact	ORIGINATING (REVERSING) Classification
MN - 2009	3,214,693 DTA
ND - 2009	2,671,347 DTA
Federal "Haircut" - 2009	2,060,114 DTL

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

Otter Tail Power Company
 Reference Workpaper for 2009 TY-19 and Required Schedule B-3

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD Test-Year Amount	(E) KAS B-3 Reference
1	Plant in Service					
2	Production Plant					
3	A/C 101 & 106 - Base Demand	0	E1	9.971047%	0	
4	Peak Demand	21,402,153	D1	9.900122%	2,118,839	
5	Base Energy	246,124,760	E2	9.645471%	23,739,892	
6	Total	<u>267,526,913</u>			<u>25,858,731</u>	
7	Accumulated Depreciation					
8	Production Plant					
9	Base Demand	0	E1	9.971047%	0	
10	Peak Demand	(1,798,949)	D1	9.900122%	(178,098)	
11	Base Energy	(20,687,910)	E2	9.645471%	(1,995,446)	
12	Total	<u>(22,486,859)</u>			<u>(2,173,544)</u>	
13	Materials and Supplies	727,335	P10	9.838911%	71,562	
14	Accumulated Deferred Income Taxes					
15	All Other					
16	Federal	(73,318,717)	NEPIS	9.810446%	(7,192,893)	
17	Minnesota	(13,682,329)	NPISM	0.000000%	0	
18	North Dakota	0	NPISN	0.000000%	0	
19	Total	<u>(87,001,046)</u>			<u>(7,192,893)</u>	
20	Total Rate Base Impact	<u>158,766,343</u>			<u>16,563,855</u>	

Otter Tail Power Company
 Reference Workpaper for 2009 TY-19 and Required Schedule C-7

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD Test-Year Amount	(E) PJB C-7 Reference
1	Production Expenses					
2	Production Expenses Excl Purchased Power					
3	Base Demand	2,442,780	E1	9.971047%	243,571	
4	Peak Demand	212,416	D1	9.900122%	21,029	
5	Base Energy	0	E2	9.645471%	0	
6	Peak Energy	0	D1	9.900122%	0	
7	Total Production Expenses	<u>2,655,196</u>			<u>264,600</u>	
	A&G - Property Insurance	390,000	NEPIS	9.810446%	38,261	
8	Depreciation Expense					
9	Production Plant					
10	Base Demand	0	E1	9.971047%	0	
11	Peak Demand	842,434	D1	9.900122%	83,402	
12	Base Energy	9,687,993	E2	9.645471%	934,453	
13	Total Depreciation Expense	<u>10,530,427</u>			<u>1,017,855</u>	
14	General Taxes	1,434,240	NEPIS	9.810446%	140,705	
15	Total O&M Expense	<u>15,009,863</u>			<u>1,461,421</u>	
16	Investment Tax Credit					
17	Amortize Prior Years Credit	(8,676,795)	EPIS	9.833819%	(853,260)	
18	Debits Utilized	0	EPIS	9.833819%	0	
19	Total Investment Tax Credit	<u>(8,676,795)</u>			<u>(853,260)</u>	
20	Deferred Income Taxes					
21	All Other					
22	Federal	12,012,091	NEPIS	9.810446%	1,178,440	
23	Minnesota	3,979,101	NPISM	0.000000%	0	
24	North Dakota	0	NPISN	0.000000%	0	
25	Total Deferred Income Taxes	<u>15,991,192</u>			<u>1,178,440</u>	
	Schedule M Items					
26	Additional Tax Depreciation	25,423,460	NEPIS	9.810446%	2,494,155	
27	Change in Excess Tax Depreciation	(15,179,608)	NEPIS	9.810446%	(1,489,187)	
	Total Schedule M Adjustments	<u>10,243,852</u>			<u>1,004,968</u>	
28	Total Income Taxes	<u>17,558,249</u>			<u>1,330,147</u>	
28	Total Operating Statement Impact	<u>(32,568,112)</u>			<u>(2,791,568)</u>	
29	Income Tax Impact: SD Tax Rate is 35.00%				(977,049)	
30	Net Operating Income Impact				<u>(1,814,519)</u>	

Otter Tail Power Company
Test Year Adjustment to Plant in Service to Include 2010 Wind

Line No.		(A) Langdon	(B) Ashtabula	(C) Luverne	(D) 2009 Test Year Adjustment	(E) Input Summary Cell
1	Total Production (1)	77,781,817	117,607,579	72,137,517	267,526,913	
2	Peak Demand 8.00% (2)	6,222,545.36	9,408,606.30	5,771,001.36	21,402,153	Y16
3	Base Energy 92.00% (3)	71,559,272	108,198,972	66,366,516	246,124,760	Y17

- (1) 2010 Annual Filing MN Wind Tracker
- (2) Wind Production X Peak Demand % for Wind
- (3) Wind Production X Base Energy % for Wind

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN.

Otter Tail Power Company
Test Year Adjustment to Accumulated Depreciation to Include 2010 Wind

W/P 2009 SD TY-19
Page 4 of 13

Line No.			(A)	(B)	(C)	(D)	(E)
			Langdon	Ashtabula	Luverne	2009 Test Year Adjustment	Input Summary Cell
1	Accumulated Depreciation	(1)	(9,147,806)	(9,631,751)	(3,707,302)	(22,486,859)	
2	Peak Demand	8.00% (2)	(731,824)	(770,540)	(296,584)	(1,798,949)	Y93
3	Base Energy	92.00% (3)	(8,415,981)	(8,861,211)	(3,410,718)	(20,687,910)	Y97

- (1) 2010 Annual Filing MN Wind Tracker
- (2) Wind Production X Peak Demand % for Wind
- (3) Wind Production X Base Energy % for Wind

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN.

Otter Tail Power Company
Test Year Adjustment to Materials & Supplies to Include 2010 Wind

W/P 2009 SD TY-19
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Line No.	(A) Langdon	(B) Ashtabula	(C) Luverne	(D) 2009 Test Year Adjustment	(E) Input Summary Cell
1 December-10	282,677	444,658	0	727,335	Y208

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in M

Otter Tail Power Company
Test Year Adjustment to Accumulated Deferred Income Taxes to Include 2010 Wind

W/P 2009 SD TY-19
Page 6 of 13

Line No.		(A)	(B)	(C)	(D)	(E)
	Investment Tax Credit	Langdon	Ashtabula	Luverne	2009 Test Year Adjustment	Input Summary Cell
1	Federal Deferred (Overall) (1)	(16,505,824)	(27,689,257)	(16,137,703)	(60,332,784)	Y247
2	Book vs Tax Difference in ND ITC Credit - Adjustment to ADIT for Deferred Tax Credit				(19,978,358)	Y247
3	ND ITC Book vs Tax Federal Haircut Difference (2)				6,992,425	Y247
					(73,318,717)	
4	MN Deferred (Overall) (1)	(5,123,759)	(5,811,316)	(2,747,254)	(13,682,329)	Y248
5	Total Deferred	(21,629,583)	(33,500,573)	(18,884,957)	(87,001,046)	

(1) 2010 Annual Filing MN Wind Tracker

(2) Page 4a - ADIT - Wind Credits

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN.

Otter Tail Power Company
 Test Year Adjustment to ADIT Wind Credits to Include 2010 Wind

Wind Tax Investment Credit Offset to Wind Project Additions

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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	2,045,707	2,045,707	95,707	0	0	10,228,534
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			2,164,126	2,164,126	2,164,126	2,164,126	2,164,126	0	10,820,628
4	1,950,000	5,793,716	8,025,764	7,738,060	7,738,060	5,788,060	2,232,575	0	38,690,299

North Dakota ITC - Book Purposes - Amortize over 25 Years - Adjustment to Normalize ND ITC Credit

	2007	2008	2009	2010	2011	2012	2013
5 Langdon	32,500	453,169	467,587	467,511	467,511	467,511	467,511
6 Ashtabula		114,128	696,712	706,166	706,166	706,166	706,166
7 Luverne			159,188	432,221	432,221	432,221	432,221
8	32,500	567,297	1,323,487	1,605,898	1,605,898	1,605,898	1,605,898

Book vs Tax Difference in ND ITC Credit - Adjustment to ADIT for Deferred Tax Credit

	2007	2008	2009	Total
9 Langdon	(1,917,500)	(1,880,769)	(1,865,824)	(7,242,289)
10 Ashtabula		(3,345,650)	(2,831,515)	(8,999,227)
11 Luverne		0	(2,004,938)	(3,736,842)
12	(1,917,500)	(5,226,419)	(6,702,277)	(6,132,162)
13 Input Summary Cell				Y729
14				

Note Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN

	2007	2008	2009	2010	Total
15 Federal Haircut Impacts					
16 ND ITC - Federal Tax Purposes					
17 Impact on State Tax Expense	(1,950,000)	(5,793,716)	(8,025,764)	(7,738,060)	
18 Impact on Fed Tax Income	1,950,000	5,793,716	8,025,764	7,738,060	
19 Fed Tax Rate	35%	35%	35%	35%	
20 Increase(Decrease) in Fed Tax	682,500	2,027,801	2,809,017	2,708,321	8,227,639
21 ND ITC - Federal Book Purposes					
22 Impact on State Tax Expense	(32,500)	(567,297)	(1,323,487)	(1,605,898)	
23 Impact on Fed Tax Income	32,500	567,297	1,323,487	1,605,898	
24 Fed Tax Rate	35%	35%	35%	35%	
25 Increase(Decrease) in Fed Tax	11,375	198,554	463,220	562,064	1,235,214
26 Book Tax Difference					Total
27 Impact on State Tax Expense	(1,917,500)	(5,226,419)	(6,702,277)	(6,132,162)	
28 Impact on Fed Tax Income	1,917,500	5,226,419	6,702,277	6,132,162	
29 Fed Tax Rate	35%	35%	35%	35%	
30 Increase in Deferred Fed Tax	671,125	1,829,247	2,345,797	2,146,257	6,992,425
31 Input Summary Cell				Y729	

Otter Tail Power Company
 Test Year Adjustment to Operating Expenses to Include 2010 Wind

Line No.		(A)	(B)	(C)	(D)	(E)
		Langdon	Ashtabula	Luverne	2009 Test Year Adjustment	Input Summary Cell
Operating Expenses						
Production Expenses						
Production Expenses Excl Purchased Power						
1	Base Demand 92.00% (1)	649,520	824,136	969,124	2,442,780	Y467
2	Peak Demand 8.00% (1)	56,480	71,664	84,272	212,416	Y468
3	Base Energy	0	0	0	0	
4	Peak Energy	0	0	0	0	
5	Total Excluding Purchased Power	706,000	895,800	1,053,396	2,655,196	
6	Transmission Expenses	0	0	0	0	
Distribution Expenses						
8	Primary Demand	0	0	0	0	
9	Secondary Demand	0	0	0	0	
10	Primary Customer	0	0	0	0	
11	Secondary Customer	0	0	0	0	
12	Streetlighting	0	0	0	0	
13	Area Lighting	0	0	0	0	
14	Meters	0	0	0	0	
15	Load Management	0	0	0	0	
16	Total Distribution	0	0	0	0	
Customer Accounting Expenses						
18	Meter Reading	0	0	0	0	
19	Other	0	0	0	0	
20	Total Customer Accounts	0	0	0	0	
Customer Service & Info Expense						
22	- MN	0	0	0	0	
23	- ND	0	0	0	0	
24	- SD	0	0	0	0	
25	- Other	0	0	0	0	
26	Total Customer Serv & Information Exp	0	0	0	0	
Sales Expenses						
28	- MN	0	0	0	0	
29	- ND	0	0	0	0	
30	- SD	0	0	0	0	
31	- Other	0	0	0	0	
32	Total Sales Expenses	0	0	0	0	
Administrative & General Expenses						
Salaries, Supplies, Pensions & Benefits						
35	Production	0	0	0	0	
36	Transmission	0	0	0	0	
37	Distribution	0	0	0	0	
38	Customer Accounts	0	0	0	0	
39	Customer Service & Info	0	0	0	0	
40	Total A&G Salaries, Supplies, Pensions &	0	0	0	0	
Administrative & General Expenses						
42	Load Management	0	0	0	0	
43	Outside Services (A/C 923)	0	0	0	0	
44	Property Insurance (A/C 924) (1)	114,000	138,000	138,000	390,000	Y560
45	Injuries & Damages (A/C 925)	0	0	0	0	
46	General Advertising (A/C 930.1)	0	0	0	0	
47	Misc, Rents, Maintenance	0	0	0	0	
48	Total A&G	114,000	138,000	138,000	390,000	

(1) Breakdown of O&M are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN.

Otter Tail Power Company
Test Year Adjustment to Depreciation Expense to Include 2010 Wind

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Line No.	Depreciation Expense		(A) Langdon	(B) Ashtabula	(C) Luverne	(D) 2009 Test Year Adjustment	(E) Input Summary Cell
1	Production	(1)	3,050,093	4,594,833	2,885,501	10,530,427	
2	Peak Demand	8.00% (4) (2)	244,007	367,587	230,840	842,434	Y622
3	Base Energy	92.00% (5) (3)	2,806,086	4,227,246	2,654,661	9,687,993	Y626

- (1) 2010 Annual Filing MN Wind Tracker
- (2) Wind Production X Peak Demand % for Wind
- (3) Wind Production X Base Energy % for Wind
- (4) C-1, Page 1 of 2
- (5) Per MISO Wind Capacity Credit Calculator

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN

Otter Tail Power Company
Test Year Adjustment to General Taxes to Include 2010 Wind

W/P 2009 SD TY-19
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Line No.	(A) Langdon	(B) Ashtabula	(C) Luverne	(D) 2009 Test Year Adjustment	(E) Input Summary Cell
1	General Taxes	336,660	617,892	479,688	1,434,240 Y709

Source: 2010 Annual Filing MN Wind Tracker

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN

Otter Tail Power Company
 Test Year Adjustment to Investment Tax Credit to Include 2010 Wind

W/P 2009 SD TY-19
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Line No.	Investment Tax Credit	(A) Langdon	(B) Ashtabula	(C) Luverne	(D) 2009 Test Year Adjustment	(E) Input Summary Cell
1	Book Tax Credits - Federal PTC	(3,278,167)	(3,792,730)	0	(7,070,897)	
2	Book Tax Credits - ND ITC	(467,511)	(706,166)	(432,221)	(1,605,898)	
3	Total Amortization of Prior Year Credit	(3,745,679)	(4,498,896)	(432,221)	(8,676,795)	Y716

Source: 2010 Annual Filing MN Wind Tracker

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN.

Otter Tail Power Company
Test Year Adjustment to Investment Tax Credit to Include 2010 Wind

W/P 2009 SD TY-19
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Line No.		(A)	(B)	(C)	(D)	(E)
	Investment Tax Credit	Langdon	Ashtabula	Luverne	2009 Test Year Adjustment	Input Summary Cell
1	Federal Deferred (1)	2,478,109	2,815,219	2,732,858	8,026,186	
2	Book vs Tax Difference in ND ITC Credit - Adjustment to ADIT for Deferred Tax Credit (2)				6,132,162	
3	ND ITC Book Tax Difference (2)				(2,146,257)	
4					12,012,091	Y729
5	MN Deferred (1)	769,258	1,795,947	1,413,895	3,979,101	Y730
6	Total Amortization of Prior Year Credit	3,247,367	4,611,166	4,146,753	15,991,192	

(1) 2010 Annual Filing MN Wind Tracker
 (2) Page 4a - ADIT - Wind Credits

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN.

Otter Tail Power Company
Test Year Adjustment to Income Tax Calculation Items to Include 2010 Wind

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Line No.		(A) Langdon	(B) Ashtabula	(C) Luverne	(D) 2009 Test Year Adjustment	(E) Input Summary Cell
1	Tax Depreciation-Federal	(1) 10,899,664	13,512,220	11,542,003	35,953,887	
2	Book Depreciation	(1) 3,050,093	4,594,833	2,885,501	10,530,427	
3	Difference	7,849,571	8,917,387	8,656,502	25,423,460	Y771
<u>Change in Excess Tax Depreciation-MN</u>						
4	Tax Depreciation-Federal	(1) 10,899,664	13,512,220	11,542,003	35,953,887	
5	Tax Depreciation-MN	(1) 10,899,664	22,920,826	17,313,004	51,133,494	
6	Difference	0	(9,408,606)	(5,771,001)	(15,179,608)	Y785

(1) 2010 Annual Filing MN Wind Tracker

Note: Adjustments are based on budgeted year-end 2010 amounts as found on the most recent wind tracker in MN.

Otter Tail Power Company
 Capital Structure Adjustment

	(A)	(B)	(C)	(D)	(E)
Actual Year Capital Structure					
Line No.		Amount	Percent	Cost	Wtd Cost
1	Debt	329,116,649	49.8%	6.10%	3.04%
2	Preferred stock	8,364,154	1.3%	4.75%	0.06%
3	Common equity	323,534,543	48.9%		
4		<u>661,015,346</u>	<u>100.0%</u>		
5					
6					
7					
8					
9	Test Year Capital Structure				
10		Amount	Percent	Cost	Wtd Cost
11	Debt	\$288,367,295	46.8%	6.71%	3.14%
12	Preferred stock	-	0.0%	0.00%	0.00%
13	Common equity	328,112,867	53.2%	11.25%	5.99%
14		<u>616,480,162</u>	<u>100.0%</u>		<u>9.13%</u>

Note: The Test Year Capital Structure takes the Six Months of 2009 Actual Year after the date of the formation of the Holding Company on 07/01/09. This recognizes the clean Utility Capital Structure for Otter Tail Power Company. The temporary financing for the Luverne Wind Farm is removed to recognize the retirement of the \$58 million balance of the variable rate issue in 2010. Both of these items have become known and measurable in calculating the 2009 Test Year Capital Structure.

Prepared by: KSem

**Otter Tail Power Company
 Capital Structure Adjustment
 2009 Test Year**

Line No.		Debt	Interest
1	Total Average Long-Term Debt	\$288,367,295	\$19,341,976
2	Weighted Long-Term Cost of Debt		6.71%
3	Total Short-Term Debt	\$0	\$0
4	Short-Term Debt		0.00%
5	Total Debt Capital	\$288,367,295	\$19,341,976
6	Weighted Cost of Debt		6.71%

Note: The Test Year Capital Structure takes the Six Months of 2009 Actual Year after the date of the formation of the Holding Company on 07/01/09. This recognizes the clean Utility Capital Structure for Otter Tail Power Company. The temporary financing for the Luverne Wind Farm is removed to recognize the retirement of the \$58 million balance of the variable rate issue in 2010. Both of these items have become known and measurable in calculating the 2009 Test Year Capital Structure.

Prepared by: KSem

Line No.	Description	Rate of Interest	Principal Amounts Outstanding												Average Monthly Balances	Interest Cost Year 2009		
			December	January	February	March	April	May	June	July	August	September	October	November				
			(1)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)			
1	Debentures																	
2	6.700% Series for 2011	6.700%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	6.630% Series for 2011	6.630%	0	0	0	0	0	0	0	0	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	5,967,000	
4	5.778% Series 2017 Cascade	5.778%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	5.950% Unsecured Series A 2017 Senior Notes	5.950%	0	0	0	0	0	0	0	0	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	1,963,500	
6	6.150% Unsecured Series B 2022 Senior Notes	6.150%	0	0	0	0	0	0	0	0	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	1,845,000	
7	6.370% Unsecured Series C 2027 Senior Notes	6.370%	0	0	0	0	0	0	0	0	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	2,675,400	
8	6.470% Series D 2037 Unsecured Senior Notes	6.470%	0	0	0	0	0	0	0	0	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	3,235,000	
9	Total Debentures		0	0	0	0	0	0	0	0	245,000,000	245,000,000	245,000,000	245,000,000	245,000,000	245,000,000	15,685,900	
10	Pollution Control Revenue Bonds																	
11	4.650% Series 2017 PCR Bonds (BSP)	4.650%	0	0	0	0	0	0	0	0	5,165,000	5,165,000	5,125,000	5,125,000	5,125,000	5,125,000	238,933	
12	4.850% Series 2022 PCR Bonds (Coyote)	4.850%	0	0	0	0	0	0	0	0	20,580,000	20,580,000	20,400,000	20,400,000	20,400,000	20,400,000	992,310	
13	AJ Rate Series of 2012	Varies	0	0	0	0	0	0	0	0	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	10,400,000	372,000	
14	Total Poll Control		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,145,000	\$36,145,000	\$35,925,000	\$35,925,000	\$35,925,000	\$35,925,000	\$1,603,243	
15	Variable Rate Series 2011 - Wind Development - Luvern	Varies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	Total Variable Rate Series		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Dividend Series																	
18	5.330% Formerly \$3.60 Dividend Series, 60,000 share	5.330%	0	0	0	0	0	0	0	0	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	319,800	
19	7.210% Formerly \$4.40 Dividend Series, 25,000 share	7.210%	0	0	0	0	0	0	0	0	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	180,250	
20	7.620% Formerly \$4.65 Dividend Series, 30,000 share	7.620%	0	0	0	0	0	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	228,600	
21	9.350% Formerly \$6.75 Dividend Series, 40,000 share	9.350%	0	0	0	0	0	0	0	0	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	374,000	
22	Total Dividend Series		0	0	0	0	0	0	0	0	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	1,102,650	
23	Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296,645,000	\$296,645,000	\$296,425,000	\$296,425,000	\$296,425,000	\$296,425,000	\$18,391,793	
24	Loss/Gain on Reacquired Debt	(3)	0	0	0	0	0	0	0	0	(7,934,934)	(8,452,348)	(8,303,222)	(8,188,103)	(8,033,265)	(7,874,354)	(8,131,038)	950,184
25	Total Long-Term Debt Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288,710,066	\$288,192,652	\$288,121,778	\$288,236,897	\$288,391,735	\$288,550,646	\$288,367,295	\$19,341,976
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Weighted Long-Term Cost of Debt													6.71%		
Total Short-Term Debt (5)													\$ -	\$ -	(4)
Short-term Debt													N/A		(5)
Total Debt Capital													\$288,367,295	\$19,341,976	
Weighted Cost of Debt													6.71%		

	FERC Accounts 181 & 189 (Unamortized Expense & Loss on Reacquired Debt)			FERC Account 257 (Unamortized Gain on Reacquired Debt)			Account Balance Total	Total Amortization Expense
	Ending Account Balance	Acct 428.0 & 428.1 Amort Expense	Other	Ending Account Balance	Acct 429.1 Amortization Expense	Other		
Dec	4,917,981			Dec	0		Dec	4,917,981
Jan	4,868,522	49,459	0	Jan	0	0	Jan	4,868,522
Feb	4,819,063	49,459	0	Feb	0	0	Feb	4,819,063
Mar	4,769,604	49,459	0	Mar	0	0	Mar	4,769,604
Apr	4,720,145	49,459	0	Apr	0	0	Apr	4,720,145
May	6,445,988	126,647	1,852,490	May	0	0	May	6,445,988
Jun	7,435,319	138,880	1,128,210	Jun	0	0	Jun	7,435,319
Jul	7,934,934	159,440	659,056	Jul	0	0	Jul	7,934,934
Aug	8,452,348	156,539	673,953	Aug	0	0	Aug	8,452,348
Sep	8,303,222	157,308	8,182	Sep	0	0	Sep	8,303,222
Oct	8,188,103	159,074	43,955	Oct	0	0	Oct	8,188,103
Nov	8,033,265	158,911	4,073	Nov	0	0	Nov	8,033,265
Dec	7,874,354	158,911	0	Dec	0	0	Dec	7,874,354
Total Amort		1,413,547		Total Amort	0		Total Amort	1,413,547
Avg Mo Bal	6,674,065			Avg Mo Bal			Avg Mo Bal	6,674,065
								950,184

(1) Actual 2008 W/P D-1, Page 1 of 1
(2) Per Page 7 of 2009 Monthly F/S
(3) FERC accounts 181, 189 & 257
(4) See workpaper D-1 Page 2 of 10
(5) Short-term debt cost from Accounting.
Interest cost is calculated from outstanding daily balances.
See footnotes on "Interest Calc" tab.
(6) Below

**Otter Tail Power Company
Common Equity
Average Thirteen Monthly Balances, Actual Year Ending December 31, 2009**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.	Principal Amounts Outstanding														6 Mo. Average Monthly Balances
1	Contributed Capital							195,192,363	200,661,392	200,661,392	200,661,392	202,861,392	202,861,392	202,861,392	201,761,392
2															
3	Current Year Capital Contributions							5,469,029			2,200,000	0		2,000,000	700,000
4															
5	Common Stock Balance							200,661,392	200,661,392	200,661,392	202,861,392	202,861,392	202,861,392	204,861,392	202,461,392
6	Retained Earnings -														
7	Beginning Balance							123,820,813	120,881,463	124,821,892	128,090,668	121,984,807	124,764,986	129,070,914	124,935,788
8	Net Income							2,792,885	3,940,429	3,268,776	2,317,492	2,780,179	4,305,928	4,544,818	3,526,270
9	Dividends							(8,628,487)	0	0	(8,477,883)	0	0	(8,496,081)	(2,828,994)
10	Other							2,896,252	0	0	54,530	0	0	55,929	18,410
11	End of Month Balance							120,881,463	124,821,892	128,090,668	121,984,807	124,764,986	129,070,914	125,175,580	125,651,475
12	Other Comprehensive Income							0	0	0	0	0	0	0	0
13	Total Electric Common Equity							321,542,855	325,483,284	328,752,060	324,846,199	327,626,378	331,932,306	330,036,972	328,112,867

Note: The Test Year Capital Structure takes the Six Months of 2009 Actual Year after the date of the formation of the Holding Company on 07/01/09. This recognizes the clean Utility Capital Structure for Otter Tail Power Company. The temporary financing for the Luverne Wind Farm is removed to recognize the retirement of the \$58 million balance of the variable rate issue in 2010. Both of these items have become known and measurable in calculating the 2009 Test Year Capital Structure.

Otter Tail Power Company
Embedded Cost of Preferred Stock
Average Thirteen Monthly Balances Year Ending December 31, 2010

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R)

Line No.	Description	Year of Issue	Shares Outstanding												Dividend Rate	Average Monthly Balance Outstanding	Annual Dividend			
			December	January	February	March	April	May	June	July	August	September	October	November				December		
		(1)																(2)		
1	\$ 3.60 Dividend Series	- 1946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0
2	\$ 4.40 Dividend Series	- 1950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0
3	\$ 4.65 Dividend Series	- 1946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0
4	\$ 6.75 Dividend Series	- 1993	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0
6	Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
7	Total Cumulative Preferred Stock		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0
9	Weighted Cost of Cumulative Preferred Stock																	0.00%		

The Test Year Capital Structure takes the Six Months of 2009 Actual Year after the date of the formation of the Holding Company on 07/01/09. This recognizes the clean Utility Capital Structure for Otter Tail Power Company as preferred stock is maintained at the Corporate level after formation of the Holding Company effective 07/01/09.