



Otter Tail Power Company
Before the
South Dakota Public Utilities Commission

Application for Authority to
Increase Electric Rates in South Dakota
Docket No. EL10-
August 20, 2010

Volume 4B
Lead Lag Study

Otter Tail Power Company
South Dakota General Rate Case Documents

| <u>Volume</u> | <u>Section</u> | |
|----------------------|-----------------------|--|
| 1 | 1 | Letter of Transmittal Application for Change in Electric Rates Notice of Proposed Change of Rates And Charges Attestation by Chief Financial Officer |
| | 2 | Deficiency and Proposed Revenues |
| | 3 | Statements A through R showing Cost of Service, including Schedules as appropriate |
| 2A | 1 | Testimony and Schedules of Witnesses Thomas Brause Policy Peter Beithon Jurisdictional Cost of Service Operating Statement Class Cost of Service Class Revenue Responsibility Kyle Sem Rate Base Kevin Moug Financial Soundness Capital Structure Cost of Capital |
| 2B | 1 | Robert Hevert Return on Equity Peter Wasberg Employee Compensation David Prazak Rate Design |
| 3 | 1 | Proposed Tariffs Non-Redlined Redlined |
| 4A | 1 | 2009 Test Year work papers Jurisdictional Class Cost of Service Study (JCOSS) Class Cost of Service Study (CCOSS) Functionalization Input Summary Test Year Adjustments |
| | 2 | 2009 Actual Year work papers Jurisdictional Class Cost of Service Study (JCOSS) Functionalization Input Summary Work papers A – D State Adjustments |
| | 3 | Robert Hevert work papers |
| 4B | 1 | Lead Lag Study |