	Otter Tail Power Company Transmission Rider - Revenue Requirements Fargo-Monticello Project Phase II Docket No. E10-015															tachment 6B Page 1 of 2 nber 14, 2011
Line	Retail Load Responsibility Only	Year>>		2011 Actual January	2011 Actual February	2011 Actual March	2011 Actual April	2011 Actual May	2011 Actual June	2011 Actual July	2011 Projected August	2011 Projected September	2011 Projected October	2011 Projected November	2011 Projected December	2011 Projected Total
1 2 3 4 5 6	RATE BASE Plant Balance Accumulated. Depreciation Net Plant in Service		-	0 0 0	0	0 0 0	0	0	0 0	0	0	0 0 0	0	0 0 0	0 0 0	0
	CWIP		-	1,783,169	1,822,288	1,867,630	1,908,884	1,919,609	1,978,099	2,289,413	2,551,680		4,368,503	5,525,984	6,592,699	6,592,699
7 8 9	Accum. Deferred Inc. Taxes Fed & State Ending rate base			0 1,783,169	0 1,822,288	0 1,867,630	0 1,908,884	0 1,919,609	0 1,978,099	0 2,289,413	0 2,551,680	0 3,423,507	0 4,368,503	0 5,525,984	0 6,592,699	0 6,592,699
10 11	Average rate base			2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623	2,902,623
12 13	Return on Rate Base			20,165	20,562	20,562	20,562	20,562	20,562	20,562	20,562		20,562	20,562	20,562	246,351
14 15	Available for return (equity portion of rate base)			13,511	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821	12,821	154,543
16 17 18 19 20	EXPENSES 0&M and Depreciation Operating Costs Property Tax Book Depreciation				0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0		0 0 0	0 0 0	0 0 0
21 22	Total O&M and Depreciation Expense		-	Ő	0	0	0	0	0	Ő	0	0	0	0	0	0
23 24 25 26	Income before Taxes Available for return (from above) Taxable Income (grossed up)	1.5385	- 35.00% _ -	<u>13,511</u> 20,786	<u>12,821</u> 19,725	<u>12,821</u> 19,725	12,821 19,725	12,821 19,725	12,821 19,725	12,821 19,725	<u>12,821</u> 19,725	12,821 19,725	<u>12,821</u> 19,725	12,821 19,725	12,821 19,725	<u>154,543</u> 237,759
27 28 29 30	Income Taxes Current and Def Income Taxes Total Income Tax Expense			7,275 7,275	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	6,904 6,904	83,216 83,216
31 32 33 34	REVENUE REQUIRMENTS Expenses Return on rate base			7,275 20.165	6,904 20,562	6,904 20,562	6,904 20,562	6,904 20,562	6,904 20,562	6,904 20,562	6,904 20,562		6,904 20,562	6,904 20,562	6,904 20,562	83,216 246,351
35 36	Subtotal revenue requirements Adjustments			27,441	27,466	27,466	27,466	27,466	27,466	27,466	27,466		27,466	27,466	27,466	329,567
37 38	Transmission Revenue Total revenue requirements		0.00% _	0 27,441	0 27,466	0 27,466	0 27,466	0 27,466	0 27,466	0 27,466	0 27,466		0 27,466	0 27,466	0 27,466	0 329,567
39 40	SD share - D2 factor		9.26%	2,693	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	32,349
Line	SUPPORTING INFORMATION / DATA															
1 2 3 4 5 6	SD Capstructure with allowed ROE per order. Capital Structure Debt Preferred equity Common equity Total	_	41.15% 3.00% 55.86%	SD Capstructure with allowed P Capital Structure 15% Debt 00% Preferred equity 36% Common equity 00% Total		DE per order. Thru 1/31/2011 41.15% 3.00% 55.86% 100.00%	From 2/1/2011 46.995% 0.000% 53.005% 100.00%	Thru 1/31/2011 6.34% 4.75% 10.00%	From 2/1/2011 6.81% 0.00% 10.00%	Thru 1/31/2011 2.61% 0.14% 5.59% 8.34%	From 2/1/2011 3.20% 0.00% 5.30% 8.50%	Property tax 2011 composite rat Book Depreciation		1.88%		
7 8 9 10 11 12 13 14	Statutory Tax Rate Tax conversion factor		35.00% 1.53846	Project life (years Statutory Tax Ra Tax conversion fa Transmission R SD share - D2 fa	s) te actor tevenue	Book 50 Thru 1/31/2011 35.00% 1.5385 0.00% 9.26%	Tax 15-year MACRS From 2/1/2011 35.00% 1.5385 100.00% 9.82%					2011 composite rat	e	1.6150%		

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Line 1	Retail Load Responsibility Only	2012 Projected January	2012 Projected February	2012 Projected March	2012 Projected April	2012 Projected May	2012 Projected June	2012 Projected July	2012 Projected August	2012 Projected September	2012 Projected October	2012 Projected November	2012 Projected December	Total 2012
2	Plant Balance	0	0	0	0	0	Ō	0	0	0	0	0	0	0
3	Accumulated. Depreciation	õ	õ	Ő	ő	Ő	0	ő	õ	0	õ	ő	Ő	Ő
4	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CWIP	7,940,986	9,120,883	10,252,065	11,400,147	12,344,986	13,166,582	14,259,453	15,233,822	16,343,000	17,660,715	18,767,447	19,595,765	19,595,765
6 7	Accum, Deferred Inc, Taxes Fed & State	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Ending rate base	7,940,986	9.120.883	10.252.065	11,400,147	12,344,986	13,166,582	14.259.453	15,233,822	16,343,000	17,660,715	18,767,447	19,595,765	19,595,765
9	5			., . ,			.,,							
10	Average rate base	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965	13,282,965
11 12	Return on Rate Base	94,097	94.097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	1,129,166
13	Retuin on Rate Base	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	94,097	1,129,100
14	Available for return (equity portion of rate base)	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	704,064
15														
16	EXPENSES													
17 18	O&M and Depreciation Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Property Tax	ő	ő	0	ő	ő	ő	0	ő	ő	ő	0	ő	ő
20	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
22 23	Income before Taxes													
23	Available for return (from above)	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	58,672	704,064
25	Taxable Income (grossed up)	90,265	90,265	90,265	90,265	90,265	90,265	90,265	90,265	90,265	90,265	90,265	90,265	1,083,175
26														
27 28	Income Taxes Current and Def Income Taxes	04 500	04 500	31,593	31,593	31,593	04 500	04 500	31,593	31,593	31,593	04 500	04 500	379.111
28 29	Total Income Tax Expense	<u>31,593</u> 31,593	31,593 31,593	31,593	31,593	31,593	31,593 31,593	31,593 31,593	31,593	31,593	31,593	31,593 31,593	31,593 31,593	379,111
30		01,000	01,000	01,000	01,000	01,000	01,000	01,000	01,000	01,000	01,000	01,000	01,000	0/0,111
31														
32	REVENUE REQUIRMENTS	04 500	04 500	04 500	24 500	04 500	04 500	04 500	24 502	04 500	04 500	04 500	04 500	379.111
33 34	Expenses Return on rate base	31,593 94,097	31,593 94.097	31,593 94,097	31,593 94,097	31,593 94,097	31,593 94,097	31,593 94,097	31,593 94.097	31,593 94.097	31,593 94.097	31,593 94,097	31,593 94,097	1,129,166
35	Subtotal revenue requirements	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	1,508,277
36	Adjustments													
37 38	Transmission Revenue	125,690	0 125,690	0 125,690	0 125,690	0 125,690	0 125,690	0 125,690	0 125,690	0 125,690	0 125,690	0 125,690	0 125,690	1,508,277
38 39	Total revenue requirements	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	1,508,277
40	SD share - D2 factor	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	148,048
Lie -	SUPPORTING INFORMATION / DATA													
Line 1	SD Capstructure with allowed ROE per order.	SD Capstructure	with allowed PC	E por ordor										
2	Capital Structure	Capital Structure	with allowed itte	Ratio		Cost		WA Cost		Property tax				
3	Debt	Debt		46.995%		6.81%		3.20%		2012 composite ra	ate	1.50%		
4	Preferred equity	Preferred equity		0.000%		0.00%		0.00%						
5	Common equity	Common equity	-	53.005%		10.00%	-	5.30%						
6 7	Total	Total		100.00%				8.50% 0		Book Depreciation		4 00570/		
8					Tax					2012 composite ra	ate	1.6357%		
9					15-year MACRS									
10														
11	Statutory Tax Rate	Statutory Tax Ra		35.00%										
12 13	Tax conversion factor	Tax conversion f Transmission F		1.5385										
13		SD share - D2 fa		0.00% 9.816%										
				5.01070										