Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Bemidji-Grand Rapids Revenue Requirements
Docket No. EL13-029

Line No.	Year>>		2013 Actual January	2013 Actual February	2013 Actual March	2013 Actual April	2013 Actual May	2013 Actual June	2013 Actual July	2013 Actual August	2013 Actual September	2013 Actual October	2013 Actual November	2013 Actual December	2013 Actual Total
	RATE BASE														
	Plant Balance													0	0
	Transmission Plant - Land and Land Rights (350)		565,699	565,699	565,699	565,699	565,699	565,699	565,699	565,699	565,699	565,699	565,699	1,056,789	1,056,789
	Transmission Plant - Poles & Fixtures (355)		12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	11,692,340	11,692,340
	Transmission Plant - Overhead Conductors & Devices (356)		2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	3,360,460	3,360,460
1	Plant Balance		15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	16,109,589	16,109,589
2	Accumulated Depreciation		(130,232)	(158,375)	(186,517)	(214,659)	(242,801)	(270,943)	(299,085)	(327,227)	(355,369)	(383,511)	(411,653)	(439,795)	(439,795)
3	Net Plant in Service		15,337,093	15,308,951	15,280,809	15,252,666	15,224,524	15,196,382	15,168,240	15,140,098	15,111,956	15,083,814	15,055,672	15,669,794	15,669,794
	CWIP Calculation:														
	Beginning Balance		(0)	19,944	28,859	102,712	83,328	90,991	99,415	115,820	110,035	117,444	123,752	137,840	
	Additiontial CWIP		19,944	8,915	73,853	(19,384)	7,663	8,425	16,405	(5,785)	7,409	6,307	14,088	504,424	642,264
	Closings from CWIP													(642,264)	
	AFUDC														
4	CWIP (Project #103487)		19,944	28,859	102,712	83,328	90,991	99,415	115,820	110,035	117,444	123,752	137,840	0	0
5	Accumulated Deferred Income Taxes Fedederal & State		(3,821,673)	(3,843,086)	(3,864,500)	(3,885,914)	(3,907,327)	(3,928,741)	(3,950,155)	(3,971,568)	(3,992,982)	(4,014,395)	(4,035,809)	(4,057,223)	(4,057,223)
6	Ending rate base		11,535,364	11,494,723	11,519,021	11,450,081	11,408,188	11,367,056	11,333,906	11,278,565	11,236,418	11,193,170	11,157,703	11,612,571	12,254,835
7															
8	OTP Load Percentage		13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%
9	Remove Non-OTP Load Portion		(10,015,234)	(9,979,949)	(10,001,044)	(9,941,189)	(9,904,817)	(9,869,106)	(9,840,324)	(9,792,276)	(9,755,683)	(9,718,134)	(9,687,341)	(10,082,266)	(10,639,893)
10	Retail Ending Rate Base		1,520,130	1,514,775	1,517,977	1,508,892	1,503,371	1,497,951	1,493,582	1,486,289	1,480,735	1,475,036	1,470,362	1,530,305	1,614,942
11															
12	Average rate base		125,150	125,150	125,150	125,150	125,150	125,150	125,150	125,150	125,150	125,150	125,150	125,150	1,501,803
13															
14	Return on Rate Base		9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	113,828
15															
16	Available for return (equity portion of rate base)		6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	72,212
17															
18	*EXPENSES*														
19	*O&M and Depreciation*														
20	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax		24,219	24,219	24,219	24,219	24,219	24,219	24,219	24,219	24,219	24,219	24,219	24,219	290,631
22	Book Depreciation		28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	337,705
23	Total O&M and Depreciation Expenses		52,361	52,361	52,361	52,361	52,361	52,361	52,361	52,361	52,361	52,361	52,361	52,361	628,336
24															
25	OTP Load Percentage		13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%	13.178%
26	Remove Non-OTP Load Portion		(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(45,461)	(545,534)
27	Retail O&M and Depreciation Expenses		6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	82,802
28															
29	Income before Taxes														
30	Available for return (from above)		6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	6,018	72,212
31	Taxable Income (grossed up)	1.53846	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	111,095
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	38,883
35	Total Income Tax Expense		3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	3,240	38,883
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	121,685
40	Return on rate base		9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	9,486	113,828
41	Subtotal revenue requirements		19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	235,514
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	19,626	235,514
45															
46	South Dakota share - D2 factor	9.8157%	1,926	1,926	1,926	1,926	1,926	1,926	1,926	1,926	1,926	1,926	1,926	1,926	23,117
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	3	3	3	3	3	3	3	3	3	3	3	3	35
49	Total South Dakota Share		1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	23,152

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Line No.														
	SUPPORTING INFORMATION / DATA													
1		**[TRADE SECRET DATA BEGINS…**												
2														
3														
4														
5														
6								**…TRADE SECRET DATA ENDS]**						
7		Total		100.00%			7.58%	Overall Return						
8														
9				**Book**	**Tax**									
10		Project life (years)		50	15-year MACRS									
11								**SD Special**						
12					**Fed Portion**	**State Portion**		**Hearing Fund:**						
13		Statutory Tax Rate		35.00%	35.00%	0.00%		0.15%						
14		Tax conversion factor		1.53846										
15		Transmission Revenue		0.00%										
16		SD share - D2 factor		9.8157%										
17														
18	**Deferred Tax**													
	Book depreciation							0	0	0	0	0	0	0
	Transmission Plant - Land and Land Rights (350)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Poles & Fixtures (355)	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	291,605
	Transmission Plant - Overhead Conductors & Devices (356)	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	46,100
19	Book depreciation	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	337,705
20	Tax depreciation-Federal	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	1,071,886
21	Tax depreciation-SD	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	1,071,886
22	Federal deferred income taxes 35.00%	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(21,414)	(256,963)
23	State deferred income taxes 0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Year>>		2014 Projected January	2014 Projected February	2014 Projected March	2014 Projected April	2014 Projected May	2014 Projected June	2014 Projected July	2014 Projected August	2014 Projected September	2014 Projected October	2014 Projected November	2014 Projected December	2014 Projected Total
	RATE BASE														
	Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Land and Land Rights (350)		1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789
	Transmission Plant - Poles & Fixtures (355)		11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340
	Transmission Plant - Overhead Conductors & Devices (356)		3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460
1	Plant Balance		16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589
2	Accumulated Depreciation		(468,003)	(496,210)	(524,417)	(552,624)	(580,832)	(609,039)	(637,246)	(665,454)	(693,661)	(721,868)	(750,075)	(778,283)	(778,283)
3	Net Plant in Service		15,641,586	15,613,379	15,585,172	15,556,965	15,528,757	15,500,550	15,472,343	15,444,135	15,415,928	15,387,721	15,359,514	15,331,306	15,331,306
	CWIP Calculation:														
	Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	
	Additiontial CWIP														
	Closings from CWIP														
	AFUDC														
4	CWIP (Project #103487)		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Fedederal & State		(4,067,526)	(4,077,829)	(4,088,132)	(4,098,435)	(4,108,738)	(4,119,041)	(4,129,344)	(4,139,647)	(4,149,950)	(4,160,253)	(4,170,557)	(4,180,860)	(4,180,860)
6	Ending rate base		11,574,061	11,535,550	11,497,040	11,458,530	11,420,019	11,381,509	11,342,999	11,304,488	11,265,978	11,227,468	11,188,957	11,150,447	11,150,447
7															
8	OTP Load Percentage		13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%
9	Remove Non-OTP Load Portion		(10,042,928)	(10,009,512)	(9,976,097)	(9,942,681)	(9,909,265)	(9,875,849)	(9,842,433)	(9,809,018)	(9,775,602)	(9,742,186)	(9,708,770)	(9,675,354)	(9,675,354)
10	Retail Ending Rate Base		1,531,132	1,526,038	1,520,943	1,515,849	1,510,754	1,505,660	1,500,565	1,495,471	1,490,376	1,485,282	1,480,187	1,475,093	1,475,093
11															
12	Average rate base		125,976	125,976	125,976	125,976	125,976	125,976	125,976	125,976	125,976	125,976	125,976	125,976	1,511,715
13															
14	Return on Rate Base		9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	111,709
15															
16	Available for return (equity portion of rate base)		6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	75,119
17															
18	*EXPENSES*														
19	*O&M and Depreciation*														
20	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax		25,225	25,225	25,225	24,219	25,225	25,225	25,225	25,225	25,225	25,225	25,225	25,225	301,693
22	Book Depreciation		28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	338,487
23	Total O&M and Depreciation Expenses		53,432	53,432	53,432	52,427	53,432	53,432	53,432	53,432	53,432	53,432	53,432	53,432	640,181
24															
25	OTP Load Percentage		13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%
26	Remove Non-OTP Load Portion		(46,364)	(46,364)	(46,364)	(45,491)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(555,491)
27	Retail O&M and Depreciation Expenses		7,069	7,069	7,069	6,936	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	84,690
28															
29	Income before Taxes														
30	Available for return (from above)		6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	6,260	75,119
31	Taxable Income (grossed up)	1.53846	9,631	9,631	9,631	9,631	9,631	9,631	9,631	9,631	9,631	9,631	9,631	9,631	115,567
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	40,449
35	Total Income Tax Expense		3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	40,449
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		10,439	10,439	10,439	10,306	10,439	10,439	10,439	10,439	10,439	10,439	10,439	10,439	125,138
40	Return on rate base		9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	9,309	111,709
41	Subtotal revenue requirements		19,748	19,748	19,748	19,615	19,748	19,748	19,748	19,748	19,748	19,748	19,748	19,748	236,847
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		19,748	19,748	19,748	19,615	19,748	19,748	19,748	19,748	19,748	19,748	19,748	19,748	236,847
45															
46	South Dakota share - D2 factor	9.8157%	1,938	1,938	1,938	1,925	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	23,248
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	3	3	3	3	3	3	3	3	3	3	3	3	35
49	Total South Dakota Share		1,941	1,941	1,941	1,928	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	23,283

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Line No.															
	SUPPORTING INFORMATION / DATA														
1		**[TRADE SECRET DATA BEGINS...**													
2															
3															
4															
5															
6													**...TRADE SECRET DATA ENDS]**		
7		Total			100.00%			7.39%	Overall Return						
8															
9					**Book**	**Tax**									
10		Project life (years)			50	15-year MACRS									
11									**SD Special**						
12						**Fed Portion**	**State Portion**		**Hearing Fund:**						
13			Statutory Tax Rate		35.00%	35.00%	0.00%		0.15%						
14			Tax conversion factor		1.53846										
15			Transmission Revenue		0.00%										
16			SD share - D2 factor		9.8157%										
17															
18	**Deferred Tax**														
	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Land and Land Rights (350)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Poles & Fixtures (355)		22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	269,181
	Transmission Plant - Overhead Conductors & Devices (356)		5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	69,306
19	Book depreciation		28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	338,487
20	Tax depreciation-Federal		57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	691,736
21	Tax depreciation-SD		57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	57,645	691,736
22	Federal deferred income taxes	35.00%	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(10,303)	(123,637)
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	*Year>>*		2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
	RATE BASE														
	Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Land and Land Rights (350)		1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789	1,056,789
	Transmission Plant - Poles & Fixtures (355)		11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340	11,692,340
	Transmission Plant - Overhead Conductors & Devices (356)		3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460	3,360,460
1	Plant Balance		16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589	16,109,589
2	Accumulated Depreciation		(806,490)	(834,697)	(862,904)	(891,112)	(919,319)	(947,526)	(975,733)	(1,003,941)	(1,032,148)	(1,060,355)	(1,088,563)	(1,116,770)	(1,116,770)
3	Net Plant in Service		15,303,099	15,274,892	15,246,685	15,218,477	15,190,270	15,162,063	15,133,856	15,105,648	15,077,441	15,049,234	15,021,026	14,992,819	14,992,819
	CWIP Calculation:														
	Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	
	Additiontial CWIP														
	Closings from CWIP														
	AFUDC														
4	CWIP (Project #103487)		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Fedederal & State		(4,189,156)	(4,197,453)	(4,205,750)	(4,214,047)	(4,222,344)	(4,230,640)	(4,238,937)	(4,247,234)	(4,255,531)	(4,263,828)	(4,272,124)	(4,280,421)	(4,280,421)
6	Ending rate base		11,113,943	11,077,439	11,040,935	11,004,431	10,967,927	10,931,423	10,894,918	10,858,414	10,821,910	10,785,406	10,748,902	10,712,398	10,712,398
7															
8	OTP Load Percentage		13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%
9	Remove Non-OTP Load Portion		(9,643,679)	(9,612,004)	(9,580,329)	(9,548,655)	(9,516,980)	(9,485,305)	(9,453,630)	(9,421,955)	(9,390,280)	(9,358,605)	(9,326,930)	(9,295,255)	(9,295,255)
10	Retail Ending Rate Base		1,470,263	1,465,434	1,460,605	1,455,776	1,450,947	1,446,118	1,441,289	1,436,460	1,431,631	1,426,801	1,421,972	1,417,143	1,417,143
11															
12	Average rate base		120,510	120,510	120,510	120,510	120,510	120,510	120,510	120,510	120,510	120,510	120,510	120,510	1,446,118
13															
14	Return on Rate Base		8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	106,862
15															
16	Available for return (equity portion of rate base)		5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	71,859
17															
18	*EXPENSES*														
19	*O&M and Depreciation*														
20	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax		25,225	25,225	25,225	24,219	25,225	25,225	25,225	25,225	25,225	25,225	25,225	25,225	301,693
22	Book Depreciation		28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	338,487
23	Total O&M and Depreciation Expenses		53,432	53,432	53,432	52,427	53,432	53,432	53,432	53,432	53,432	53,432	53,432	53,432	640,181
24															
25	OTP Load Percentage		13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%	13.229%
26	Remove Non-OTP Load Portion		(46,364)	(46,364)	(46,364)	(45,491)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(46,364)	(555,491)
27	Retail O&M and Depreciation Expenses		7,069	7,069	7,069	6,936	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	84,690
28															
29	Income before Taxes														
30	Available for return (from above)		5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	5,988	71,859
31	Taxable Income (grossed up)	1.53846	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	9,213	110,552
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	38,693
35	Total Income Tax Expense		3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	38,693
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		10,293	10,293	10,293	10,160	10,293	10,293	10,293	10,293	10,293	10,293	10,293	10,293	123,383
40	Return on rate base		8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	8,905	106,862
41	Subtotal revenue requirements		19,198	19,198	19,198	19,065	19,198	19,198	19,198	19,198	19,198	19,198	19,198	19,198	230,244
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		19,198	19,198	19,198	19,065	19,198	19,198	19,198	19,198	19,198	19,198	19,198	19,198	230,244
45															
46	South Dakota share - D2 factor	9.8157%	1,884	1,884	1,884	1,871	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	22,600
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	3	3	3	3	3	3	3	3	3	3	3	3	34
49	Total South Dakota Share		1,887	1,887	1,887	1,874	1,887	1,887	1,887	1,887	1,887	1,887	1,887	1,887	22,634

Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Bemidji-Grand Rapids Revenue Requirements
Docket No. EL13-029

Line No.															
	SUPPORTING INFORMATION / DATA														
1		**[TRADE SECRET DATA BEGINS…**													
2															
3															
4															
5															
6										**…TRADE SECRET DATA ENDS]**					
7		Total			100.00%			7.39%	Overall Return						
8															
9					**Book**	**Tax**									
10		Project life (years)			50	15-year MACRS									
11									**SD Special**						
12						**Fed Portion**	**State Portion**		**Hearing Fund:**						
13			Statutory Tax Rate		35.00%	35.00%	0.00%		0.15%						
14			Tax conversion factor		1.53846										
15			Transmission Revenue		0.00%										
16			SD share - D2 factor		9.8157%										
17															
18	**Deferred Tax**														
	Book depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Land and Land Rights (350)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Transmission Plant - Poles & Fixtures (355)		22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	22,432	269,181
	Transmission Plant - Overhead Conductors & Devices (356)		5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	69,306
19	Book depreciation		28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	28,207	338,487
20	Tax depreciation-Federal		51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	622,949
21	Tax depreciation-SD		51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	51,912	622,949
22	Federal deferred income taxes	35.00%	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(8,297)	(99,562)
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0