

Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Bemidji-Grand Rapids Revenue Requirements
Docket No. EL15-

Line No.	Year>>	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2017	2017
		Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total	Projected Jan	Projected Feb		
RATE BASE																
		Plant Balance														
		Transmission Plant - Land and Land Rights (350)														
		Transmission Plant - Poles & Fixtures (355)														
		Transmission Plant - Overhead Conductors & Devices (3)														
1	Aug-12	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202	16,331,202
2		Accumulated Depreciation														
		Net Plant in Service														
Capital Work In Progress Calculation:																
		Beginning Balance														
		Additional CWIP														
		Closings from CWIP														
		AFUDC														
4	103487	CWIP (Project #103487)														
5		Accumulated Deferred Income Taxes Federal & State														
6		Ending rate base														
7																
8		OTL Load Percentage														
9		Remove Non-OTL Load Portion														
10		Retail Ending Rate Base														
11																
12		Average rate base														
13																
14		Return on Rate Base														
15																
16		Available for return (equity portion of rate base)														
17																
EXPENSES																
O&M and Depreciation																
19		Operating Costs														
21		Property Tax														
22		Book Depreciation														
23		Total O&M and Depreciation Expenses														
24																
25		OTL Load Percentage														
26		Remove Non-OTL Load Portion														
27		Retail O&M and Depreciation Expenses														
28																
29		Income before Taxes														
30		Available for return (from above)														
31	1.53846	Taxable Income (crossed up)														
32																
33		Income Taxes														
34	35.00%	Current and Def Income Taxes														
35		Total Income Tax Expense														
36																
37																
REVENUE REQUIREMENTS																
39		Expenses														
40		Return on rate base														
41		Subtotal revenue requirements														
42		Adjustments														
43		Transmission Revenue														
44		Total revenue requirements														
45																
46	9.8157%	South Dakota share - D2 factor														
47																
48	0.15%	Gross Receipts Tax (at 0.0015)														
49		Total South Dakota Share														
Supporting Information / Data																
1		SD Cap Structure with allowed ROE per order														
2		[TRADE SECRET DATA BEGINS...]														
3		Capital Structure														
4		Debt														
5		Preferred equity														
6		Common equity														
7		Total														
8		Property tax														
9		2016 composite rate														
10		2.00%														
11		...TRADE SECRET DATA ENDS!														
12		Overall Return														
13		7.39%														
14		Project life (years)														
15		Book														
16		Tax														
17		15-year MACRS														
18		SD Special														
19		Statutory Tax Rate														
20		Tax conversion factor														
21		Transmission Revenue														
22		SD share - D2 factor														
23		Total														
19		Book depreciation														
		Transmission Plant - Land and Land Rights (350)														
		Transmission Plant - Poles & Fixtures (355)														
		Transmission Plant - Overhead Conductors & Devices (3)														
20		Tax depreciation-Federal														
21		Tax depreciation-SD														
22	35.00%	Federal deferred income taxes														
23	0.00%	State deferred income taxes														