

**Otter Tail Power Company
Rate Case Expense Amortization
Proposed Test Year 2016**

Line	(A) Description	(B) Amount
1	Rate Case Expenses	\$1,830,964
2	Credit for Regulatory Liability through Feb. 2016	1,361,450
3	Total expense to be collected	<u>\$469,514</u>
4		
5	Two Year amortization	\$234,757
6		
7		
8	Moss & Barnett, attorneys	\$900,000
9	Administrative Costs	85,000
10	Consultants:	
11	National Economic Research Associates	160,000
12	ITRON (sales forecast)	30,000
13	Cost of capital expert	120,000
14	Other	40,000
15	PUC, DOC, and ALJ	500,000
16	Estimated rate case expenses	<u>\$1,835,000</u>
17		
18	Regulated revenue ¹	\$430,319,426
19	Unregulated revenue ²	948,444
20	Total regulated and unregulated revenue	<u>\$431,267,870</u>
21	Percent unregulated	0.22%
22		
23	Less allocation to unregulated activity	4,036
24	Total estimated rate case expenses	<u><u>\$1,830,964</u></u>

¹2016 forecast Financial Statement.

²2016 forecast Financial Statement.