

**Otter Tail Power Company
South Dakota Retail Jurisdiction**

VI. Revenue Deficiency

2014 Based on Authorized ROE

Line	Revenue Deficiency	Actual 2014 SD Jurisdiction [CONFIDENTIAL DATA BEGINS...	Weather Normalized 2014 SD Jurisdiction
1	Total Operating Income		
2	Total Average Rate Base		
3	Require Operating Income (Rate Base x Required Return)		
4	Operating Income		
5	Operating Income Deficiency		
6	Incremental Taxes		
7	Revenue Deficiency (Income Deficiency x Conversion Factor)		

...CONFIDENTIAL DATA ENDS]