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South Dakota

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May 24, 2019

Patricia Van Gerpen
Executive Director
SD Public Utilities Commission
500 E. Capitol Ave.
Pierre, SD 57501

RE: Docket No. EL18-021, *In re Otter Tail Power Rate Case*

Ms. Van Gerpen,

Staff and Otter Tail Power Company (Otter Tail) respectfully submit the attached exhibits reflecting the May 14, 2019 decision of the Commission in Docket EL18-021 on rate of return on equity and updated rate case expense through May 14, 2019. Staff and Otter Tail agree Otter Tail's revenue deficiency reflecting the Commission's authorized rate of return on equity and updated rate case expense is \$2,211,286. Exhibits reflecting the revised cost of capital and rate case expense are provided as well as all other items impacted by the changes. Any reference to "Attachments" are referencing the attachments to the Staff Memorandum filed on 2/21/19.

If you require additional information or have any questions, please contact Staff or Otter Tail.

Sincerely,

Kristen N. Edwards
Staff Attorney