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August 24, 2020

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101-2147

RE: In the Matter of the Petition of Otter Tail Power Company for Approval of a Transmission Cost Recovery Rider Annual Adjustment
Docket No. E017/M-18-748
REPLY COMMENTS

Dear Mr. Seuffert:

Otter Tail Power Company (Otter Tail) hereby submits to the Minnesota Public Utilities Commission its Reply Comments in the above described matter.

Otter Tail electronically filed this document with the Commission which, in compliance with Minn. Rule 7829.1300, Subp. 2, also constitutes service on the Department of Commerce, Division of Energy Resources and the Office of Attorney General-Antitrust & Utilities Division.

If you have any questions regarding this filing, please contact me at 218-739-8956 or at cstephenson@otpco.com. A Certificate of Service is enclosed.

Sincerely,

/S/ CARY STEPHENSON
Cary Stephenson
Associate General Counsel

/S/ BRUCE GERHARDSON
Bruce Gerhardson
Vice President, Regulatory Affairs

kaw
Enclosures
By electronic filing
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

In the Matter of the Petition of Otter Tail Power Company for Approval of a Transmission Cost Recovery Rider Annual Adjustment	Docket No. E017/M-18-748 **OTTER TAIL POWER COMPANY RESPONSE COMMENTS**

I. INTRODUCTION

Otter Tail Power Company (Otter Tail) submits these Reply Comments in response to the August 14, 2020 Response Comments (Department Comments) of the Minnesota Department of Commerce (the Department). Otter Tail has incorporated the property tax adjustment requested by the Department, which, as discussed below, does not change proposed Transmission Cost Recovery Rider (TCRR) rates, and provides certain information requested by the Department.

Otter Tail also addresses the Department's apparent intent to continue pursuing rate treatment for Otter Tail's investment in the Big Stone Area Projects (BSAT Projects)[1] found to be unconstitutional by the Minnesota Court of Appeals.[2] The Commission can implement updated TCRR rates in this Docket without addressing the Department's position on Otter Tail's investment in the BSAT Projects.

As this Docket draws to a close, it is important to focus on the benefits that Minnesota customers receive from transmission investments. The Commission has previously noted that regional transmission provides "system-wide benefits…."[3] The TCRR was created by the Legislature to encourage development of transmission.[4] Congress also has acted, requiring FERC to establish mechanisms that encourage the development of regional transmission projects like

[1] The BSAT Projects are the Big Stone–Brookings Project and the Big Stone–Ellendale Project. Otter Tail owns an approximately 50 percent interest in each Project.
[2] The Minnesota Supreme Court expressly recognized this holding by the Minnesota Court of Appeals and neither vacated nor reversed this holding. *In re Otter Tail Power Co.*, 942 N.W.2d 175, 179, n. 3, 181 (Minn. 2020).
[3] *In the Matter of the Application of Otter Tail Power Company for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E017/GR-15-1033, Findings of Fact, Conclusions and Order, p. 14 (May 1, 2017) [*hereinafter* Otter Tail 2016 Rate Case Order].
[4] *In re Otter Tail Power Co.*, 942 N.W.2d 175, 180 (Minn. 2020).

the BSAT Projects and other Multi-Value Projects (MVPs).[5] These mechanisms include investment incentives and regional cost sharing, whereby all utilities in the MISO footprint (and by extension, their retail customers) share in the costs of the MVPs.[6]

The BSAT Projects have been a success story of these policies. The BSAT Projects were designed and approved by MISO to meet MISO-region wide needs, bringing wind power from North and South Dakota to the rest of the MISO grid and region.[7] Federal investment incentives and regional cost sharing were key factors, as the BSAT Projects could not have been cost-justified based only on the needs of Otter Tail's retail customers. The BSAT Projects were also placed into service on-time and *approximately 45 percent under budget*,[8] increasing the benefits of the Projects to all customers in the MISO region, including Minnesota customers.

Otter Tail's TCRR rates were last adjusted November 1, 2017. Otter Tail respectfully requests the Commission approve Otter Tail's revised TCRR rates as provided in this filing, reflective of the modification Otter Tail made in response to one recommendation in the Department Comments.

II. UPDATED REVENUE REQUIREMENTS

Otter Tail has calculated the property taxes for the recovery period as the prior year-end balances multiplied by the recovery period property tax rate. The Department recommended a rate base reduction for the property taxes included in the 2021 revenue requirement to recognize the time value of money for ratepayer-supplied funds that Otter Tail will collect and hold for an amount of time in advance of the actual tax payment.[9] Otter Tail agrees with this recommendation, which results in a $95,354[10] reduction to rate base.[11] Otter Tail includes *Revised* Attachments 1-7 and 12, incorporating this recommendation. The recommendation does not change proposed TCRR rates, which are shown in Column C of Table 1, below.

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[5] 16 U.S.C. § 824s.
[6] Otter Tail 2016 Rate Case Order, p. 14.
[7] *In re Otter Tail Power Co.*, 942 N.W.2d at 177 ("[The BSAT Projects] provide direct access from the resource-rich areas of North Dakota and South Dakota—particularly significant wind power—to the rest of the electric grid covering the middle of the North American continent and beyond.").
[8] MISO MVP Dashboard – July 2020, https://cdn.misoenergy.org/MVP%20Dashboard-Q2-2020117055.pdf. BSAT-Brookings was completed 53 percent under budget and BSAT-Ellendale 39 was completed 39 percent under budget.
[9] Department Comments, p. 19.
[10] Department Comments, p. 19.
[11] *See Revised* Attachments 5 [Line No. 5], 6 [Line No. 10], and 7 [Line No. 10].

Table 1
Rate Comparison

Line No.	A Class	B Current Provisionally Approved Rates Effective November 1, 2017*	C Jan 2021 - Dec 2021 Rates includes one-half of Dec 2020 tracker balance	D Jan 2021 - Dec 2021 Rates includes entire Dec 2020 tracker balance
1	Large General Service	$ (0.650) per kW	$ 1.943 per kW	$ 3.170 per kW
2	Controlled Service	$ (0.00032) per kwh	$0.00099 per kwh	$ 0.00161 per kwh
3	Lighting	$ (0.00113) per kwh	$0.00418 per kwh	$ 0.00682 per kwh
4	All Other Service	$ (0.00173) per kwh	$0.00558 per kwh	$ 0.00911 per kwh

*The Commission's October 30, 2017 ORDER APPROVING COMPLIANCE FILING AND PROVISIONALLY APPROVING TRANSMISSION COST RECOVERY RIDER RATE

III. REPLY TO DEPARTMENT COMMENTS

A. Cost Caps

The Department Comments request information regarding cost caps of projects included in the TCRR.[12] Part 1 of Attachment A to Otter Tail's April 10, 2019 Extension Request in this Docket addressed this issue for the initially proposed TCRR rates.[13] The only transmission projects included in Otter Tail's updated TCRR rates are the Lake Norden Area Transmission Improvements, the Rugby 41.6 kV Breaker Station and the Granville Junction Breaker Station (the New Projects).

The New Projects are not located in Minnesota and were not subject to Minnesota certificate of need proceedings. Table 2 below summarizes the initial budgeted amounts, excluding internal costs, for each of the New Projects used in regulatory filings in North Dakota and South Dakota approving the projects, which are comparable to cost caps. Lake Norden Phase I, Rugby and Granville Junction were all completed below their respective budgeted amounts, while Lake Norden Phase II is on track to be completed under budget.

[12] Department Comments, p. 11.
[13] *See* Attachment 16.

Table 2
Comparison of Budgeted Project Costs Excluding Internal Costs (OTP Total)
(in millions)

	A	B	C	D	E
		Lake Norden Phase I	Lake Norden Phase II	Rugby	Granville Junction
1	Proceeding	SD Docket No. EL-18-048	SD Docket No. EL-18-048	ND Case No. PU-16-624	ND Case No. PU-16-624
2	Initial Regulatory Estimate	$9.5	$19.6	$1.3	$0.7
3	Completed / Current Cost	$7.2	$15.5	$0.4	$0.2
4	Amount Under Budget	$2.3	$3.1	$0.9	$0.5

B. Excess ADIT

The Department Comments requested information regarding Otter Tail's excess ADIT balance as of December 31, 2017 for its TCRR along with its proposed amortization period using the ARAM.[14] Part 3 of Attachment A to Otter Tail's April 10, 2019 Extension Request in this Docket included the requested information.[15] No adjustment is needed within the TCRR to account for the ARAM.

C. Carrying Charge

Otter Tail acknowledges that the Commission historically has not allowed carrying charges on tracker balances,[16] but the extraordinary circumstances of this case make appropriate Otter Tail's proposal for recovery of the carrying charge. Otter Tail has requested only one-half the projected December 31, 2020 tracker balance be included in the proposed TCRR rates to be implemented January 1, 2021, delaying recovery of over $6.7 million. Comparatively, the total carrying charge under Otter Tail's proposal is approximately $1.3 million.[17] Otter Tail's offered two-year period for collection of the accumulated tracker balance <u>reduces</u> the impact on a residential customer using 1,000 kWh a month by $3.52 per month, as compared to recovering the entire tracker balance in the conventional one-year period. Conversely, the carrying charge costs a residential customer using 1,000 kWh a month about 58¢ per month. Further, a significant portion of the projected December 2020 tracker balance ($5.976 million, or

[14] Department Comments, p. 17.
[15] *See* Attachment 16.
[16] Department Comments, p. 17 (citing Commission's March 10, 2014 Order in Docket No. E017/M-13-103).
[17] *Revised* Attachment 4, Line No. 28.

approximately 45 percent) is attributable to credits that were issued after the Minnesota Court of Appeals rejected the Department's proposed rate treatment for the BSAT Projects on June 11, 2018.

The current situation is fundamentally different from prior decisions evaluating carrying charges on rider tracker balances. A key premise in the Order cited in the Department Comments was that the TCRR was an "extraordinary recovery mechanism" that allowed for recovery of projects outside of a rate case.[18] In that context, the Commission was reluctant to authorize a carrying charge. This case is different: TCRR rates were established as part of a rate case and the tracker balance grew due to the passage of time during the pendency of the legal proceedings, not because of projects being added to the TCRR. Finally, a carrying charge is intended to recognize the actual effect of the time value of money associated with an uncollected balance, which is fundamentally the same treatment the Department has requested for Property taxes, described in Section II, above. Given the circumstances of this case, a carrying charge on the uncollected tracker balance is appropriate and should be authorized.

D. TCRR Eligibility Projects (Docket No. 19-530)

The Department Comments raise three issues regarding Otter Tail's request that the New Projects be deemed eligible for TCRR recovery. These issues are: 1) timing of when the New Projects enter the TCRR;[19] 2) eligibility of the New Projects;[20] and 3) property taxes.[21] The property tax issue is discussed in Section II, above.

1. Timing

Several factors support inclusion of the New Projects in the TCRR now, without further delay. Otter Tail made its eligibility filing for the New Projects more than a year ago (August 16, 2019). The Department requested the Commission pause consideration of Otter Tail's request until after the Supreme Court made its decision and asked that the eligibility determination be placed on the same procedural schedule as the TCRR update.[22] Once the

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[18] *In the Matter of Otter Tail Power Company's Request for Approval of a Transmission Cost Recovery Rider Including the Proposed Transmission Factor for the Recovery Period from May 2, 2013 to April 30, 2014*, Docket No. E017/M.13-103, Order Capping Costs, Denying Rider Recovery of Excess Costs, and Requiring Inclusion of all MISO Schedule 26 Costs and Revenues in TCR Rider, p. 9 (Mar. 10, 2014).

[19] Department Comments, p. 3.

[20] Department Comments, p. 9-10.

[21] Department Comments, p. 18-19.

[22] *In the Matter of Otter Tail Power Company's Request for Determination that Transmission Investments are Eligible for Recovery through the Company's Transmission Cost Recovery Rider*, Docket No. E017/M-19-530, Comments of the Minnesota Department of Commerce, Division of Energy Resources (Sept. 9, 2019).

procedural schedules were aligned, Otter Tail requested that the Commission find the New Projects eligible for cost recovery and include them for recovery in the TCRR rates established in this Docket. There are several examples of the Commission concurrently determining eligibility and including projects in rates.[23] The alternative would be to wait for an eligibility determination and then file another update, resulting in unnecessary duplication and considerable delay. Finally, on June 4, 2020, the Commission issued a Notice of Combined and Extended Comment Period in both Dockets, formally bringing the consideration of eligibility and rates together.

2. Eligibility

Otter Tail's August 16, 2019 Petition and July 21, 2020 Reply Comments in Docket No. 19-530 fully explain and justify the eligibility of the New Projects for TCRR recovery. The New Projects have been determined by MISO to benefit Otter Tail and the integrated transmission system, making them eligible for TCRR recovery.[24]

E. Requests to Revive All-In Allocation or Seek the Same Financial Effects.

There was a legal dispute in Otter Tail's last rate case over the appropriate treatment of the BSAT Projects. The Minnesota Courts resolved that dispute, rejecting the positions recommended by the Department. Several aspects of the Department Comments suggest the Department intends to continue pursuing all-in allocation or achieving the effects of all-in allocation through other means despite the ruling of the Minnesota Court of Appeals that all-in allocation and its effects are unconstitutional.[25] Specifically, the Department's requests: 1) that Otter Tail be required to evaluate the ratemaking treatment of the BSAT Projects under Minn. Stat. § 216B.48 in its next rate case;[26] 2) that Otter Tail be denied recovery of MISO Schedule 26A expense associated with Xcel Energy's investment in the BSAT-Brookings Project;[27] and 3) that the Commission cancel Otter Tail's TCRR.[28] Each of these requests suggests the Department has not accepted the ruling of the Minnesota Court of Appeals that all-in allocation and its effects

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[23] *See, e.g.*, Docket Nos. E017/M-10-1061; E002/M-17-797, E002/M-09-1048, E002/M-12-50.
[24] Minn. Stat. § 216B.16, subd. 7b(a)(2).
[25] *In re Otter Tail Power Co.*, A17-1300, p. 10-11, 13 (Minn. Ct. App. 2018.
[26] Department Comments, p. 20.
[27] Department Comments, p. 13.
[28] Department Comments, p. 20.

are unconstitutional, a ruling that was neither overturned nor vacated by the Minnesota Supreme Court.[29] The Department's requests should be rejected. It is time to move forward.

1. Minn. Stat. § 216B.48 and Affiliated Interests

The Department requests that Otter Tail be required to evaluate the ratemaking treatment of its investment in the BSAT Projects under Minn. Stat. § 216B.48 in its next rate case.[30] The request appears to be an effort to use Minn. Stat. § 216B.48 (rather than Minn. Stat. § 216B.16) to achieve a result (appropriation of some or all of Otter Tail's earnings from the BSAT Projects) the Minnesota Court of Appeals deemed unconstitutional. As discussed below, the Department's request has no basis in fact or law. But even if it did, the Department cannot utilize Minn. Stat. § 216B.48 to accomplish what the Minnesota Court of Appeals held to be unconstitutional.[31]

Otter Tail's proposed treatment of its investment in the BSAT Projects gives effect to FERC-approved wholesale revenues and cost allocations, as required by the Constitution.[32] Appropriating some or all of Otter Tail's earnings from its investment in the BSAT Projects is unconstitutional,[33] irrespective of what Minnesota Statute is relied upon. Thus, any discussion in a future rate case would show that Otter Tail's proposal is "reasonable and consistent with the public interest"[34] and that the Department's approach is not. Additional discussion of Minn. Stat. § 216B.48 will not change this result.

Even in the absence of the ruling of the Minnesota Court of Appeals, there is no basis to evaluate the ratemaking treatment of the BSAT Projects under Minn. Stat. § 216B.48. Minn. Stat. § 216B.48 applies to "contracts or arrangements" between a public utility and an "affiliated interest", as defined in Minn. Stat. § 216B.48, subd. 1. Otter Tail has a "contract or arrangement" with MISO for its investment in the BSAT Projects (i.e. the MISO Tariff, which provides for the revenues paid to Otter Tail for its investments), but MISO is not an affiliated interest with Otter Tail. The inapplicability of Minn. Stat. § 216B.48 is confirmed by consistent Commission practice, which has never required Minn. Stat. § 216B.48 review of jurisdictional allocations within a utility. If the Commission were to extend its application of Minn. Stat. §

[29] *In re Otter Tail Power Co.*, 942 N.W.2d at 179, n. 3, 181. (Minn. 2020).
[30] Department Comments, p. 20.
[31] Minn. Stat. § 645.17(3) ("the legislature does not intend to violate the Constitution of the United States or of this state.").
[32] *In re Otter Tail Power Co.*, A17-1300, p. 9-13 (Minn. Ct. App. June 11, 2018).
[33] *Id.*
[34] Minn. Stat. § 216B.48, subd. 3.

216B.48 in this way, it would implicate the same kind of problematic interference with the authority of other jurisdictions that was just litigated.

2. MISO Schedule 26A Expense Associated with Xcel Energy's Investment in BSAT-Brookings

The Department recommends Otter Tail be denied recovery of Schedule 26A expense associated with Xcel Energy's investment in the BSAT-Brookings Project.[35] This suggestion also appears to reflect an effort to reduce Otter Tail's cost recovery based on the Department's belief that Otter Tail is wrongly receiving FERC-authorized earnings from its investment in the BSAT Projects. The Minnesota Courts have resolved that issue: it is appropriate and constitutional for Otter Tail to receive "the FERC-approved and section 219-mandated return on equity for its investment in the BSAT Lines."[36]

The January 2021 – December 2021 recovery period Schedule 26A expense associated with Xcel Energy's investment in the BSAT-Brookings Project is approximately $35,474, as shown in Otter Tail's Response to IR MN-DOC-006.[37] These costs are eligible for TCRR recovery under the TCRR Statute,[38] and the United States Court of Appeals expressly rejected arguments that utilities should not be required to pay for other utilities' MVP investments:

> [T]o obtain the benefits of the MVP program each state's MISO members may have to shoulder costs of some specific projects that they'd prefer not to support. … The requirement of proportionality between costs and benefits requires that all beneficiaries—which [FERC] has determined include all users of the MISO grid…—shoulder a reasonable portion of MVP costs.[39]

The Department Comments also claim that Otter Tail's May 7 Comments were "inaccurate" regarding the treatment of Schedule 26A expense associated with Xcel Energy's investment in the BSAT-Brookings Project.[40] This claim is unsupported.

Otter Tail's May 7 Comments clearly stated that the proposed TCRR rates excluded the costs and revenues associated with Otter Tail's investments in the BSAT Projects, not expenses

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[35] Department Comments, p. 13.
[36] *In re Otter Tail Power Co.*, A17-1300, p. 13 (Minn. Ct. App. June 11, 2018).
[37] Otter Tail's response to IR MN-DOC-006 is included as Attachment 17.
[38] Minn. Stat. § 216B.16, subd. 7b(a)(3) and (b)(2).
[39] *Ill. Commerce Comm'n v. FERC*, 721 F.3d 764, 773, 780 (7th Cir. 2013).
[40] Department Comments, p. 4 ("The Department notes that OTP's representation that its proposal claimed to show revenue requirements 'without BSAT Projects' is inaccurate.").

associated with other utilities' investments in the Projects.[41] Otter Tail's response to IR MN-DOC-006 also clearly explains what costs are and are not included in the updated TCRR rates. Exclusion of the costs and revenues associated with Otter Tail's investments in the BSAT Projects is consistent with the Minnesota Supreme Court ruling.[42] There was no inaccuracy.

3. Cancel TCRR

The Department also recommends the Commission consider cancelling Otter Tail's TCRR.[43] As with the items discussed above, this recommendation appears to reflect ongoing opposition to the decisions by the Minnesota Supreme Court, the Minnesota Court of Appeals and the Administrative Law Judge in Otter Tail's last rate case that the Legislature intended utilities to be able to choose which projects to include in a TCRR.[44] The Department is incorrect in claiming that use of the TCRR be an "all or nothing" proposition.[45] The Commission should give no consideration to cancelling a cost recovery mechanism that was created by the Legislature to encourage development of transmission,[46] and that the Commission has stated "expedite[s] the construction of critically needed infrastructure."[47]

4. Courtenay Wind Project

The Department Comments express "concern" over the exclusion of the transmission portion of the Courtenay Wind Project and associated MISO Schedule 26 revenues and expenses from the TCRR.[48] As Otter Tail had explained twice before, including the Courtenay Wind Farm transmission project in the TCRR would have an immaterial impact (approximately

[41] Otter Tail May 7 Comments, p. 2, n. 5 ("Consistent with the Supreme Court's ruling, Attachments 1 through 15 do not include Otter Tail's investment in the BSAT Projects or the Courtenay Project or the related costs and expenses assessed by MISO."), p. 3 ("Of the $13.4 million projected December 2020 tracker balance, only $3.2 million is related to the removal of the BSAT Project revenue requirement and MISO revenues and expenses associated with Otter Tail's investments in the projects from January 1, 2016 forward.").
[42] *In re Otter Tail Power Co.*, 942 N.W.2d at 180-81.
[43] Department Comments, p. 20.
[44] *In re Otter Tail Power Co.*, 942 N.W.2d at 180-81; *In re Otter Tail Power Co.*, A17-1300, p. 14 (Minn Ct. App. June 11, 2018);) *In the Matter of the Application of Otter Tail Power Company for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E017/GR-15-1033, Findings of Fact, Summary of Public Testimony, Conclusions of Law and Recommendation, ¶ 291 (Jan. 5, 2017).
[45] Department Comments, p. 13 ("Given OTP's decision not to include the BSAT Projects in its TCRR …, the Department recommends, as it did in OTP's last rate case, that the Commission consider cancelling OTP's TCRR and requiring OTP to include all of its transmission assets and their related MISO Schedule revenues and expenses in base rates in a general rate case proceeding.").
[46] *In re Otter Tail Power Co.*, 942 N.W.2d at 180.
[47] Otter Tail 2014 TCRR Order, p. 9.
[48] Department Comments, p. 13.

$2,000) on the TCRR revenue requirement.[49] Further, the Minnesota Supreme Court and the Minnesota Court of Appeals ruled that utilities cannot be required to include projects in a TCRR[50] Otter Tail excluded this project from the TCRR because the administrative burden outweighed the immaterial impact on rates. Otter Tail continues to recommend the Courtney Wind Farm Transmission Project not be included in the TCRR.[51]

IV. CONCLUSION

Otter Tail respectfully requests that the Commission consider and approve the TCRR annual rate adjustment mechanism as set forth in the Attachments 1 through 15 for usage on and after January 1, 2021.

Dated: August 24, 2020

Respectfully Submitted,

OTTER TAIL POWER COMPANY

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[49] *See* Attachment 16 (Attachment A to Otter Tail's April 10, 2019 Extension Request) and Attachment 18 (Otter Tail's Response to IR MN-DOC-005).
[50] *In re Otter Tail Power Co.*, 942 N.W.2d at 180-81; *In re Otter Tail Power Co.*, A17-1300, p. 14 (Minn Ct. App. June 11, 2018).
[51] If included, Otter Tail estimates the impact of Courtenay Wind in the rider as of January 2020 at the same time as the New Projects to have an approximately $2,000 per year impact to the revenue requirements.

OTTER TAIL POWER COMPANY
TRANSMISSION COST RECOVERY RIDER FILING ATTACHMENTS

Revised Attachment 1	Projection of Revenue
Revised Attachment 2	Summary of Revenue Requirements
Revised Attachment 3	Class Allocation and Rate Design
Revised Attachment 4	Transmission Tracker Account
Revised Attachment 5	Lake Norden Area Transmission Project
Revised Attachment 6	Rugby 41.6 kV Breaker Station Project
Revised Attachment 7	Granville Junction Breaker Station Project
Attachment 8	MISO Schedule 26 and Schedule 26A Expenses
Attachment 9	MISO Schedule 26, 37, and 38 Revenues
Attachment 10	MISO Schedule 26A Revenues
Attachment 11	MISO ARR Revenue
Revised Attachment 12	ADIT Pro-Rate Projection
Attachment 13	Revenue Credits for MISO Tariff Schedules 37 and 38
Attachment 14	Transmission Rider (redline and clean)
Attachment 15	Notice to Customers
Attachment 16	Attachment A to Otter Tail's April 10, 2019 Reply Comments and Extension Request
Attachment 17	Otter Tail's Response to IR MN-DOC-006
Attachment 18	Otter Tail's Response to IR MN-DOC-005

Projected Revenue for January 2021 to December 2021 Recovery Period
Includes one-half of Dec 2020 tracker balance

Line No.	**Class**		**Units**		**Rate per Unit**	**Amount**
1	Large General Service	(a)	2,781,693	kW	$1.943	$5,403,699
2						
3	Controlled Service	(b)	166,012,917	kWh	0.099¢	$163,931
4						
5	Lighting	(c)	16,000,085	kWh	0.418¢	$66,837
6						
7	All other service		828,655,331	kWh	0.558¢	$4,625,277
8						
9	Total revenue					$10,259,744

(a) Rate Schedules 10.04 Large General Service, 10.05 Large General Service - Time of Day, 14.02 Real Time Pricing Rider and 14.03 Large General Service Rider
(b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load and 14.07 Fixed Time of Service
(c) Rate Schedules 11.03 Outdoor Lighting (energy only), 11.04 Outdoor Lighting and 11.07 LED Street and Area Lighting Dusk to Dawn

Summary of Revenue Requirements
Includes one-half of Dec 2020 tracker balance

Line No.	Revenue Requirements	January 2021 - December 2021
1	Lake Norden Area Transmission Project	897,906
2	Rugby 41.6 kV Breaker Station	42,722
3	Granville Junction Breaker Station	23,625
4	Schedule 26 Expense	6,279,366
5	Schedule 26A Expense	4,210,809
6	Schedule 26 Revenue	(6,988,550)
7	Schedule 37 & 38 Revenue	(174,114)
8	Schedule 26A Revenue	(1,527,305)
9	MVP ARR Revenue	(15,693)
10	Carrying Cost	821,882
11	True-Up	6,689,095
13	Net Revenue Requirement	$10,259,744

Class Allocation and Current Rate Design
Includes one-half of Year End 2020 tracker balance

Line No.			January 2021 - December 2021
1	Total Minnesota Revenue Requirements		$10,259,744
2	Large General Service	52.67%	$5,403,699
3	Controlled Service	1.60%	163,931
4	Lighting	0.65%	66,837
5	All Other Service	45.08%	4,625,277
6	Total		$10,259,744
7	Large General Service	kW	2,781,693
8	Controlled Service	kWh	166,012,917
9	Lighting	kWh	16,000,085
10	All Other Service	kWh	828,655,331
11	Large General Service	$ / kW	**1.943**
12	Controlled Service	cents / kWh	**0.099**
13	Lighting	cents / kWh	**0.418**
14	All Other Service	cents / kWh	**0.558**

* Jurisdictional transmission allocation factor (D2 = 50.297%) is from Otter Tail's most recent general rate case in Minnesota (E017-GR-15-1033).

Percent of Revenue Rate Design per Order Item 6 in Docket No. E017/M-10-1061

15	Forecasted Minnesota Retail Revenues (January 2021- December 2021)	$	205,922,586
16	Revenue Requirement		$10,259,744
17	Percent of revenue rate for MN TCRR		**4.982%**

		A	B	C	D	E	F	G
		Forecast Base Revenue January 2021- December 2021	# of Customers	Average Base Revenue per Customer per Month (Column A / Column B / 12)	Average TCR Revenue per Customer Per Month from % Base Revenue (1)	Avg kW per month	Avg kWh per month	Average TCR Revenue per Customer Per Month per Current Rate Design **(2)**
18	Large General Service	$111,360,525	478	$19,421	**$967.62**	485		**$942.16**
19	Controlled Service	$9,778,831	15,817	$52	**$2.57**		875	**$0.86**
20	Lighting	$2,584,124	260	$827	**$41.20**		5,121	**$21.39**
21	All Other Service	$82,199,106	63,207	$108	**$5.40**		1,093	**$6.10**
22	Total	$205,922,586						

(1) Percent of Revenue Rate of 4.982% X Average Monthly Customer Bill in Column C
(2) Corresponding Proposed rate from Current Rate Design X average kW (Column E) or average kWh (Column F)

Line No.	*TRACKER SUMMARY* *Requirements Compared to Billed:*	2016 January Actual	2016 February Actual	2016 March Actual	2016 April Actual	2016 May Actual	2016 June Actual	2016 July Actual	2016 August Actual	2016 September Actual	2016 October Actual	2016 November Actual	2016 December Actual	2016 YE Actual
	Revenue Requirements													
1	CAPX 2020 Fargo	439,792	427,462	423,916	414,864	405,491	404,692	406,546	404,653	404,699	404,693	408,263	404,625	4,949,696
2	CAPX 2020 Bemidji	32,742	59,143	27,566	27,491	56,428	26,831	35,736	27,550	29,776	26,831	29,981	26,831	406,904
3	CAPX 2020 Cass Lake - Bemidji	24,819	24,819	24,819	24,375	23,866	23,866	23,866	23,866	23,866	23,866	23,866	23,866	289,760
4	CAPX 2020 Brookings	145,777	142,788	142,069	138,736	136,164	135,360	136,059	135,261	135,269	135,217	135,720	134,800	1,653,220
5	Ramsey 230/115 kW Transformer Upgrade	1,822	1,822	1,822	1,795	1,765	1,765	1,765	1,765	1,765	1,765	1,765	1,765	21,379
6	Lake Norden Area Transmission Project													0
7	Rugby 41.6 kV Breaker Station													0
8	Granville Junction Breaker Station													0
9	**Total Revenue Reqirements**	644,952	656,034	620,192	607,261	623,714	592,513	603,972	593,094	595,375	592,372	599,594	591,886	7,320,959
10														
11	**MISO Expenses**													
12	MISO Schedule 26 Expense	653,532	544,531	547,590	504,472	488,840	477,233	582,637	570,158	476,950	520,325	515,511	682,212	6,563,991
13	MISO Schedule 26A Expense	266,596	231,396	212,176	194,084	186,698	179,930	194,054	177,206	169,769	175,456	190,427	180,698	2,358,490
14	**Total MISO Expenses**	920,128	775,927	759,766	698,556	675,538	657,162	776,691	747,364	646,719	695,781	705,938	862,910	8,922,480
15														
16	**MISO Revenues**													
17	MISO Schedule 26 Revenue	(647,474)	(577,000)	(581,877)	(573,014)	(720,042)	(832,830)	(937,433)	(784,439)	(826,025)	(628,499)	(591,377)	(695,631)	(8,395,641)
18	MISO Schedule 37 & 38 Revenue	(18,779)	(18,779)	(18,780)	(19,252)	(19,710)	(19,618)	(19,618)	(19,618)	(19,618)	(18,219)	(18,219)	(18,219)	(228,427)
19	MISO Schedule 26A Revenue	(161,545)	(152,537)	(146,741)	(132,265)	(143,740)	(156,354)	(175,684)	(172,042)	(160,116)	(130,595)	(127,585)	(109,972)	(1,769,177)
20	MISO MVP ARR Revenue	(3,020)	(3,294)	(2,973)	(2,163)	(2,244)	(1,941)	132	(1,495)	(700)	(772)	(903)	(984)	(20,357)
21	**Total MISO Revenues**	(830,818)	(751,609)	(750,371)	(726,694)	(885,736)	(1,010,743)	(1,132,603)	(977,593)	(1,006,459)	(778,085)	(738,084)	(824,806)	(10,413,601)
22														
23	**Net Revenue Requirement**	734,262	680,353	629,587	579,122	413,517	238,932	248,060	362,865	235,635	510,068	567,448	629,990	5,829,839
24														
25	Billed (forecast kWh x adj factor)	1,046,710	1,041,092	978,307	597,711	559,492	584,533	598,905	635,327	400,753	365,478	384,733	409,538	7,602,578
26														
27	Monthly Revenue Difference	(312,448)	(360,739)	(348,720)	(18,588)	(145,975)	(345,601)	(350,845)	(272,462)	(165,118)	144,590	182,715	220,452	(1,772,740)
28	Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Life-to-Date Revenue Requirement (Cumulative Difference)	368,502	7,762	(340,957)	(359,545)	(505,521)	(851,122)	(1,201,967)	(1,474,429)	(1,639,547)	(1,494,957)	(1,312,242)	(1,091,790)	(1,091,790)
30														
31	Carrying Charge Calculation	0	0	0	0	0	0	0	0	0	0	0	0	
32	Cumulative Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	
33	Carrying cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34														
35														
28	Forecasted Sales (MWh)													

Approved March 9, 2016 in
Docket No. E017/M-15-874
Rate Effective April 1, 2016

SUMMARY	**April 2016 - March 2017**
Revenue requirements	$7,190,673
Carrying Charge (Ended 2/1/14 per Order)	
2015 True-up	11,836
Total requirements	$7,202,509
April 2016 - March 2017 projected sales	2,636,619
Average Rate	$0.00273

Line No.	***TRACKER SUMMARY*** ***Requirements Compared to Billed:***	**2017 January Actual**	**2017 February Actual**	**2017 March Actual**	**2017 April Actual**	**2017 May Actual**	**2017 June Actual**	**2017 July Actual**	**2017 August Actual**	**2017 September Actual**	**2017 October Actual**	**2017 November Actual**	**2017 December Actual**	**2017 YE Actual**
	Revenue Requirements													
1	CAPX 2020 Fargo	382,848	398,832	382,720	382,715	385,289	382,710	382,703	383,424	382,747	382,765			3,846,752
2	CAPX 2020 Bemidji	25,831	26,479	25,831	25,831	26,036	25,831	26,885	27,141	25,831	25,831			261,526
3	CAPX 2020 Cass Lake - Bemidji	23,099	23,099	23,099	23,097	23,097	23,097	23,097	23,097	23,097	23,097			230,975
4	CAPX 2020 Brookings	127,782	129,233	127,768	127,627	129,714	127,600	127,604	128,360	127,602	127,561			1,280,850
5	Ramsey 230/115 kW Transformer Upgrade	1,718	1,922	1,718	1,718	1,669	1,718	1,718	1,718	1,718	1,718			17,337
6	Lake Norden Area Transmission Project													
7	Rugby 41.6 kV Breaker Station													
8	Granville Junction Breaker Station													
9	**Total Revenue Reqirements**	561,277	579,565	561,136	560,988	565,805	560,956	562,008	563,740	560,994	560,971	0	0	5,637,440
10														
11	**MISO Expenses**													
12	MISO Schedule 26 Expense	662,370	25,553	731,964	490,294	350,375	448,090	510,596	521,226	501,088	442,931	724,730	673,441	6,082,659
13	MISO Schedule 26A Expense	543,396	147,282	259,205	213,785	197,982	211,160	220,067	245,839	215,672	214,564	276,295	243,099	2,988,346
14	**Total MISO Expenses**	1,205,765	172,836	991,169	704,079	548,357	659,250	730,663	767,065	716,760	657,495	1,001,025	916,540	9,071,004
15														
16	**MISO Revenues**													
17	MISO Schedule 26 Revenue	(702,756)	259,405	(769,850)	(583,881)	(648,172)	(813,748)	(884,114)	(819,605)	(824,741)	(655,534)	(675,467)	(723,297)	(7,841,759)
18	MISO Schedule 37 & 38 Revenue	(17,478)	10,161	(17,477)	(17,483)	(19,585)	(17,200)	(17,188)	(17,202)	(17,202)	(17,202)	(17,202)	(17,202)	(182,260)
19	MISO Schedule 26A Revenue	(193,529)	39,382	(145,777)	(142,763)	(150,179)	(174,289)	(191,218)	(194,673)	(165,111)	(154,067)	(148,914)	(140,941)	(1,762,079)
20	MISO MVP ARR Revenue	(2,051)	(1,995)	(1,912)	(861)	(783)	(708)	(1,556)	(946)	(341)	(269)	(311)	(382)	(12,114)
21	**Total MISO Revenues**	(915,814)	306,953	(935,015)	(744,987)	(818,719)	(1,005,945)	(1,094,075)	(1,032,426)	(1,007,395)	(827,073)	(841,894)	(881,823)	(9,798,212)
22														
23	**Net Revenue Requirement**	851,229	1,059,354	617,290	520,080	295,443	214,261	198,595	298,379	270,359	391,393	159,131	34,717	4,910,232
24														
25	Billed (forecast kWh x adj factor)	454,074	425,217	405,629	379,631	362,178	374,676	385,992	403,870	396,587	359,751	(129,194)	(293,354)	3,525,057
26														
27	Monthly Revenue Difference	397,155	634,137	211,661	140,450	(66,736)	(160,415)	(187,397)	(105,491)	(126,228)	31,642	288,325	328,072	1,385,175
28	Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Life-to-Date Revenue Requirement (Cumulative Difference)	(694,635)	(60,498)	151,164	291,613	224,878	64,463	(122,934)	(228,425)	(354,653)	(323,011)	(34,686)	293,386	293,386
30														
31	Carrying Charge Calculation	0	0	0	0	0	0	0	0	0	0	0	0	
32	Cumulative Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	
33	Carrying cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34														
35														
28	Forecasted Sales (MWh)													

Provisionally approved May 17, 2016 in
Docket No. E017/M-16-374
Rate Effective Sept 1, 2016

SUMMARY	**Sept 2016 - Aug 2017**
Revenue requirements	$5,628,988
Carrying Charge (Ended 2/1/14 per Orders)	
True-up	(892,632)
Total requirements	$4,736,356
Sept 2016 - Aug 2017 projected sales	2,599,683
Average Rate	$0.00182

Line No.	*TRACKER SUMMARY* *Requirements Compared to Billed:*	2018 January Actual	2018 February Actual	2018 March Actual	2018 April Actual	2018 May Actual	2018 June Actual	2018 July Actual	2018 August Actual	2018 September Actual	2018 October Actual	2018 November Actual	2018 December Actual	2018 YE Actual
	Revenue Requirements													
1	CAPX 2020 Fargo													
2	CAPX 2020 Bemidji													
3	CAPX 2020 Cass Lake - Bemidji													
4	CAPX 2020 Brookings													
5	Ramsey 230/115 kW Transformer Upgrade													
6	Lake Norden Area Transmission Project													
7	Rugby 41.6 kV Breaker Station													
8	Granville Junction Breaker Station													
9	**Total Revenue Reqirements**	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	**MISO Expenses**													
12	MISO Schedule 26 Expense	624,778	571,285	489,269	415,097	395,667	359,939	467,008	452,007	351,135	439,573	484,158	544,708	5,594,621
13	MISO Schedule 26A Expense	353,920	318,136	212,515	243,412	208,795	215,052	248,952	234,756	195,959	257,577	282,602	247,464	3,019,141
14	**Total MISO Expenses**	978,698	889,421	701,784	658,508	604,462	574,991	715,960	686,763	547,093	697,150	766,760	792,172	8,613,763
15														
16	**MISO Revenues**													
17	MISO Schedule 26 Revenue	(701,421)	(625,953)	(552,592)	(447,865)	(718,575)	(760,092)	(787,205)	(760,979)	(716,667)	(611,282)	(574,969)	(588,798)	(7,846,398)
18	MISO Schedule 37 & 38 Revenue	(16,732)	(16,732)	(15,267)	(15,267)	(15,267)	(15,053)	(15,053)	(15,053)	(15,053)	(15,053)	(15,093)	(15,093)	(184,716)
19	MISO Schedule 26A Revenue	(170,840)	(143,943)	(109,469)	(125,739)	(134,456)	(149,523)	(165,434)	(151,308)	(142,009)	(134,562)	(135,378)	(116,993)	(1,679,654)
20	MISO MVP ARR Revenue	(2,782)	(2,635)	(2,793)	(1,250)	(1,160)	(947)	(500)	(600)	(551)	(142)	(162)	(176)	(13,698)
21	**Total MISO Revenues**	(891,774)	(789,263)	(680,121)	(590,121)	(869,458)	(925,614)	(968,192)	(927,939)	(874,281)	(761,039)	(725,603)	(721,061)	(9,724,466)
22														
23	**Net Revenue Requirement**	86,924	100,158	21,663	68,387	(264,995)	(350,623)	(252,232)	(241,176)	(327,188)	(63,889)	41,157	71,111	(1,110,703)
24														
25	Billed (forecast kWh x adj factor)	(333,652)	(318,182)	(296,787)	(277,729)	(265,270)	(272,187)	(285,968)	(279,859)	(270,189)	(275,099)	(283,838)	(279,350)	(3,438,110)
26														
27	Monthly Revenue Difference	420,576	418,340	318,450	346,116	274	(78,436)	33,736	38,682	(56,998)	211,210	324,995	350,461	2,327,407
28	Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Life-to-Date Revenue Requirement (Cumulative Difference)	713,962	1,132,301	1,450,751	1,796,867	1,797,142	1,718,706	1,752,442	1,791,125	1,734,126	1,945,336	2,270,331	2,620,792	2,620,792
30														
31	Carrying Charge Calculation	0	0	0	0	0	0	0	0	0	0	0	0	
32	Cumulative Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	
33	Carrying cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34														
35														
28	Forecasted Sales (MWh)													

Provisionally approved October 30, 2017 in
Docket No. E017/GR-15-1033
Rate Effective Nov 1, 2017

SUMMARY	**Nov 2017 - Oct 2018**
Revenue requirements	($1,619,829)
Carrying Charge (Ended 2/1/14 per Orders)	
True-up	(1,691,156)
Total requirements	($3,310,986)
Nov 2017 - Oct 2018 projected sales	2,624,883
Average Rate	($0.00126)

Line No.	*TRACKER SUMMARY* *Requirements Compared to Billed:*	2019 January Actual	2019 February Actual	2019 March Actual	2019 April Actual	2019 May Actual	2019 June Actual	2019 July Actual	2019 August Actual	2019 September Actual	2019 October Actual	2019 November Actual	2019 December Actual	2019 YE Actual
	Revenue Requirements													
1	CAPX 2020 Fargo													
2	CAPX 2020 Bemidji													
3	CAPX 2020 Cass Lake - Bemidji													
4	CAPX 2020 Brookings													
5	Ramsey 230/115 kW Transformer Upgrade													
6	Lake Norden Area Transmission Project													
7	Rugby 41.6 kV Breaker Station													
8	Granville Junction Breaker Station													
9	**Total Revenue Reqirements**	0	0	0	0	0	0	0	0	0	0	0	0	0
10														
11	**MISO Expenses**													
12	MISO Schedule 26 Expense	609,241	506,931	520,178	411,067	374,211	412,670	489,028	456,430	404,984	461,312	509,460	554,959	5,710,472
13	MISO Schedule 26A Expense	403,575	356,018	320,312	276,384	269,158	279,826	263,828	257,277	228,885	269,875	318,603	359,414	3,603,155
14	**Total MISO Expenses**	1,012,816	862,949	840,490	687,451	643,370	692,496	752,857	713,706	633,869	731,187	828,063	914,374	9,313,628
15														
16	**MISO Revenues**													
17	MISO Schedule 26 Revenue	(603,754)	(522,566)	(575,345)	(488,318)	(535,830)	(628,330)	(741,389)	(702,556)	(627,046)	(564,741)	(544,015)	(570,110)	(7,104,001)
18	MISO Schedule 37 & 38 Revenue	(14,131)	(14,131)	(14,131)	(14,131)	(14,131)	(14,079)	(14,079)	(14,079)	(14,081)	(14,086)	(14,086)	(14,086)	(169,235)
19	MISO Schedule 26A Revenue	(132,879)	(113,741)	(117,857)	(108,588)	(118,895)	(126,916)	(136,013)	(135,341)	(117,146)	(110,390)	(110,463)	(123,912)	(1,452,141)
20	MISO MVP ARR Revenue	(3,942)	(4,113)	(4,361)	(1,589)	(1,428)	(1,424)	(413)	(427)	(477)	(97)	(100)	(135)	(18,507)
21	**Total MISO Revenues**	(754,707)	(654,552)	(711,695)	(612,627)	(670,285)	(770,749)	(891,894)	(852,403)	(758,749)	(689,313)	(668,665)	(708,243)	(8,743,884)
22														
23	**Net Revenue Requirement**	258,110	208,397	128,795	74,824	(26,915)	(78,253)	(139,038)	(138,697)	(124,880)	41,873	159,398	206,131	569,744
24														
25	Billed (forecast kWh x adj factor)	(337,137)	(333,035)	(292,552)	(265,613)	(265,840)	(244,633)	(275,713)	(281,856)	(262,207)	(263,254)	(278,359)	(297,376)	(3,397,576)
26														
27	Monthly Revenue Difference	595,247	541,432	421,346	340,437	238,924	166,380	136,676	143,159	137,327	305,127	437,757	503,507	3,967,320
28	Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Life-to-Date Revenue Requirement (Cumulative Difference)	3,216,039	3,757,471	4,178,818	4,519,255	4,758,179	4,924,559	5,061,235	5,204,394	5,341,721	5,646,848	6,084,605	6,588,112	6,588,112
30														
31	Carrying Charge Calculation	0	0	0	0	0	0	0	0	0	0	0	0	
32	Cumulative Carrying Charge	0	0	0	0	0	0	0	0	0	0	0	0	
33	Carrying cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
34														
35														
28	Forecasted Sales (MWh)													

Line No.	TRACKER SUMMARY *Requirements Compared to Billed:*	2020 January Actual	2020 February Actual	2020 March Actual	2020 April Projected	2020 May Projected	2020 June Projected	2020 July Projected	2020 August Projected	2020 September Projected	2020 October Projected	2020 November Projected	2020 December Projected	2020 YE Projected
	Revenue Requirements													
1	CAPX 2020 Fargo													
2	CAPX 2020 Bemidji													
3	CAPX 2020 Cass Lake - Bemidji													
4	CAPX 2020 Brookings													
5	Ramsey 230/115 kW Transformer Upgrade													
6	Lake Norden Area Transmission Project	58,895	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	706,746
7	Rugby 41.6 kV Breaker Station	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	43,936
8	Granville Junction Breaker Station	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	24,301
9	**Total Revenue Reqirements**	64,582	64,582	64,582	64,582	64,582	64,582	64,582	64,582	64,582	64,582	64,582	64,582	774,983
10														
11	**MISO Expenses**													
12	MISO Schedule 26 Expense	457,576	422,802	387,314	530,072	459,821	517,299	498,140	478,981	427,889	491,754	593,936	581,163	5,846,748
13	MISO Schedule 26A Expense	420,231	349,769	357,334	281,910	254,366	276,717	297,955	300,715	288,392	301,777	359,361	404,494	3,893,021
14	**Total MISO Expenses**	877,807	772,571	744,648	811,982	714,187	794,016	796,095	779,696	716,281	793,531	953,297	985,657	9,739,769
15														
16	**MISO Revenues**													
17	MISO Schedule 26 Revenue	(451,687)	(442,222)	(407,439)	(355,685)	(526,938)	(581,738)	(554,338)	(554,338)	(540,638)	(437,886)	(417,336)	(424,186)	(5,694,430)
18	MISO Schedule 37 & 38 Revenue	(11,544)	(11,164)	(11,552)	(8,665)	(12,836)	(14,171)	(13,504)	(13,504)	(13,170)	(10,667)	(10,167)	(10,333)	(141,278)
19	MISO Schedule 26A Revenue	(131,444)	(118,436)	(121,406)	(112,183)	(128,319)	(137,121)	(147,389)	(145,922)	(128,319)	(119,518)	(120,985)	(126,852)	(1,537,894)
20	MISO MVP ARR Revenue	(3,675)	(3,754)	(3,554)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(22,753)
21	**Total MISO Revenues**	(598,350)	(575,576)	(543,951)	(477,841)	(669,401)	(734,338)	(716,538)	(715,072)	(683,435)	(569,379)	(549,795)	(562,679)	(7,396,355)
22														
23	**Net Revenue Requirement**	344,039	261,577	265,279	398,724	109,368	124,260	144,139	129,206	97,428	288,734	468,084	487,560	3,118,397
24														
25	Billed (forecast kWh x adj factor)	(319,113)	(297,681)	(287,515)	(280,710)	(231,022)	(226,547)	(247,165)	(254,840)	(256,005)	(247,233)	(258,794)	(293,042)	(3,199,666)
26														
27	Monthly Revenue Difference	663,152	559,258	552,793	679,434	340,390	350,806	391,304	384,046	353,433	535,967	726,878	780,602	6,318,063
28	Carrying Charge	0	0	0	0	0	58,688	61,250	64,080	66,883	69,512	73,299	78,304	472,015
29	Life-to-Date Revenue Requirement (Cumulative Difference)	7,251,264	7,810,523	8,363,316	9,042,750	9,383,139	9,792,634	10,245,187	10,693,314	11,113,629	11,719,108	12,519,285	13,378,191	13,378,191
30														
31	Carrying Charge Calculation	0	0	0	0	58,688	61,250	64,080	66,883	69,512	73,299	78,304	83,676	
32	Cumulative Carrying Charge	0	0	0	0	58,688	119,938	184,018	250,901	320,413	393,712	472,015	555,691	
33	Carrying cost	0.00%	0.00%	0.00%	0.00%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	
34														
35														
28	Forecasted Sales (MWh)			242,316	190,819	170,846	193,647	199,638	205,872	198,276	192,352	225,724	242,895	2,062,386

Otter Tail Power Company
Transmission Cost Recovery Rider
Minnesota

Line No.	***TRACKER SUMMARY*** ***Requirements Compared to Billed:***	2021 January Projected	2021 February Projected	2021 March Projected	2021 April Projected	2021 May Projected	2021 June Projected	2021 July Projected	2021 August Projected	2021 September Projected	2021 October Projected	2021 November Projected	2021 December Projected	2021 YE Projected
	Revenue Requirements													
1	CAPX 2020 Fargo													
2	CAPX 2020 Bemidji													
3	CAPX 2020 Cass Lake - Bemidji													
4	CAPX 2020 Brookings													
5	Ramsey 230/115 kW Transformer Upgrade													
6	Lake Norden Area Transmission Project	71,020	71,020	71,020	71,020	71,020	71,020	78,461	78,565	78,670	78,696	78,696	78,696	897,906
7	Rugby 41.6 kV Breaker Station	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	42,722
8	Granville Junction Breaker Station	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	23,625
9	**Total Revenue Reqirements**	76,549	76,549	76,549	76,549	76,549	76,549	83,990	84,094	84,199	84,225	84,225	84,225	964,253
10														
11	**MISO Expenses**													
12	MISO Schedule 26 Expense	628,565	615,994	527,995	521,709	452,567	509,138	490,281	471,424	421,139	483,995	584,566	571,994	6,279,366
13	MISO Schedule 26A Expense	442,806	406,713	382,780	337,929	307,604	300,405	315,774	312,093	299,441	313,189	373,131	418,945	4,210,809
14	**Total MISO Expenses**	1,071,371	1,022,707	910,775	859,638	760,170	809,543	806,054	783,517	720,580	797,184	957,697	990,939	10,490,175
15														
16	**MISO Revenues**													
17	MISO Schedule 26 Revenue	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(582,379)	(6,988,550)
18	MISO Schedule 37 & 38 Revenue	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(14,509)	(174,114)
19	MISO Schedule 26A Revenue	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(127,275)	(1,527,305)
20	MISO MVP ARR Revenue	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(15,693)
21	**Total MISO Revenues**	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(725,472)	(8,705,661)
22														
23	**Net Revenue Requirement**	422,448	373,784	261,852	210,716	111,248	160,620	164,572	142,140	79,307	155,937	316,450	349,692	2,748,767
24														
25	Billed (forecast kWh x adj factor)	202,665	1,006,269	968,172	914,798	842,159	784,444	775,795	784,418	779,070	753,070	790,090	894,707	9,495,657
26														
27	Monthly Revenue Difference	219,783	(632,485)	(706,319)	(704,082)	(730,911)	(623,823)	(611,223)	(642,278)	(699,763)	(597,134)	(473,641)	(545,014)	(6,746,890)
28	Carrying Charge	83,676	85,574	82,153	78,249	74,335	70,228	66,766	63,360	59,739	55,736	52,350	49,715	821,882
29	Life-to-Date Revenue Requirement (Cumulative Difference)	13,681,650	13,134,739	12,510,573	11,884,740	11,228,164	10,674,569	10,130,112	9,551,194	8,911,170	8,369,773	7,948,482	7,453,183	7,453,183
30														
31	Carrying Charge Calculation	85,574	82,153	78,249	74,335	70,228	66,766	63,360	59,739	55,736	52,350	49,715	46,617	
32	Cumulative Carrying Charge	641,265	723,419	801,668	876,003	946,231	1,012,997	1,076,357	1,136,096	1,191,833	1,244,183	1,293,898	1,340,515	
33	Carrying cost	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	
34														
35														
28	Forecasted Sales (MWh)	279,052	269,787	257,488	239,164	216,770	211,545	213,760	216,355	208,379	202,637	238,242	255,714	2,808,893

One-half Dec 2020 True Up SUMMARY	**Jan 2021-Dec 2021**
Revenue requirements	$2,748,767
Carrying Charge (Ended 2/1/14 per Orders)	821,882
True-up	6,689,095
Total requirements	$10,259,744
Jan 2021 - Dec 2021 projected sales	2,808,893
Average Rate	$0.00365

Line No.	*Year>>*	2019 Actual Total	2020 Actual January	2020 Actual February	2020 Actual March	2020 Projected April	2020 Projected May	2020 Projected June	2020 Projected July	2020 Projected August	2020 Projected September	2020 Projected October	2020 Projected November	2020 Projected December	2020 Projected Total
	RATE BASE														
1	Plant Balance	7,159,611	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671
2	Accumulated Depreciation	(90,279)	(99,765)	(109,252)	(118,739)	(128,225)	(137,712)	(147,198)	(156,685)	(166,171)	(175,658)	(185,144)	(194,631)	(204,118)	(204,118)
3	Net Plant in Service	7,069,332	7,059,906	7,050,419	7,040,932	7,031,446	7,021,959	7,012,473	7,002,986	6,993,500	6,984,013	6,974,527	6,965,040	6,955,553	6,955,553
4	CWIP	5,172,917	6,051,795	6,483,696	6,947,047	7,575,896	8,126,285	8,667,209	8,900,400	9,052,939	9,481,307	9,917,484	10,305,202	10,399,676	10,399,676
5	CWC Adjustment for Property Tax														(84,480)
6															
7	ADIT Proration Factors		1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
8	ADIT - Federal & State Depreciation	(76,943)	(90,507)	(104,072)	(117,636)	(131,200)	(144,765)	(158,329)	(171,894)	(185,458)	(199,023)	(212,587)	(226,151)	(239,716)	(239,716)
	Accumulated Deferred Income Taxes Federal & State - No Prora	(76,943)	(90,507)	(104,072)	(117,636)	(131,200)	(144,765)	(158,329)	(171,894)	(185,458)	(199,023)	(212,587)	(226,151)	(239,716)	(239,716)
9	Ending rate base	12,165,306	13,021,193	13,430,044	13,870,344	14,476,141	15,003,479	15,521,353	15,731,493	15,860,980	16,266,298	16,679,424	17,044,091	17,115,514	17,031,034
10															
11	Average rate base	9,155,127	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	1,257,600	15,091,205
12															
13	Return on Rate Base	687,146	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	1,132,683
14															
15	Available for return (equity portion of rate base)	452,286	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	745,543
16															
17	*EXPENSES*														
18	*O&M and Depreciation*														
19	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Property Tax	70,651	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	117,510
21	Book Depreciation	90,279	9,486	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	113,839
22	Total O&M and Depreciation Expense	160,930	19,279	19,279	19,279	19,279	19,279	19,279	19,279	19,279	19,279	19,279	19,279	19,279	231,349
23															
24	Income before Taxes														
25	Available for return (from above)	452,286	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	62,129	745,543
26	Taxable Income (grossed up)	634,716	87,188	87,188	87,188	87,188	87,188	87,188	87,188	87,188	87,188	87,188	87,188	87,188	1,046,259
27															
28	Income Taxes														
29	Current Income Tax	105,487	11,495	11,495	11,495	11,495	11,495	11,495	11,495	11,495	11,495	11,495	11,495	11,495	137,943
30	Deferred Income Tax	76,943	13,564	13,564	13,564	13,564	13,564	13,564	13,564	13,564	13,564	13,564	13,564	13,564	162,773
31	Total Income Tax Expense	182,430	25,060	25,060	25,060	25,060	25,060	25,060	25,060	25,060	25,060	25,060	25,060	25,060	300,716
32															
33															
34	*REVENUE REQUIRMENTS*														
35	Expenses	343,360	44,339	44,339	44,339	44,339	44,339	44,339	44,339	44,339	44,339	44,339	44,339	44,339	532,065
36	Return on rate base	687,146	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	94,390	1,132,683
37	Subtotal revenue requirements	1,030,506	138,729	138,729	138,729	138,729	138,729	138,729	138,729	138,729	138,729	138,729	138,729	138,729	1,664,748
38	Adjustments														
39	Wholesale Revenue Credit	(87,395)	(21,634)	(21,635)	(21,635)	(21,635)	(21,635)	(21,635)	(21,635)	(21,635)	(21,635)	(21,635)	(21,635)	(21,635)	(259,614)
40	Total revenue requirements	943,111	117,094	117,094	117,094	117,094	117,094	117,094	117,094	117,094	117,094	117,094	117,094	117,094	1,405,134
41															
42	Minnesota share - D2 factor	474,361	58,895	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	58,896	706,746

Line No.	*SUPPORTING INFORMATION / DATA*	2019 Actual Total	2020 Actual January	2020 Actual February	2020 Actual March	2020 Projected April	2020 Projected May	2020 Projected June	2020 Projected July	2020 Projected August	2020 Projected September	2020 Projected October	2020 Projected November	2020 Projected December	2020 Projected Total
1															
2			MN Cap Structure with allowed ROE per order.												
3			Capital Structure		**Ratio**	**Cost**	**WA Cost**					**Property tax**			
4			Debt		47.50%	5.40%	2.57%					2020 composite rate		0.84%	
5			Preferred equity		0.00%	0.00%	0.00%								
6			Common equity		52.50%	9.41%	4.94%								
7			Total		100.00%		7.5056%	Overall Return							
8															
9					**Book**	**Tax**									
10			Project life (years)		50	15-year MACRS									
11															
12						**Fed Portion**	**State Portion**								
13				Statutory Tax Rate	28.74%	18.94%	9.80%								
14				Tax conversion factor	1.40335										
15				Wholesale Revenue Credit	15.59%										
16				MN share - D2 factor	50.297%										
17															
18	**Deferred Tax**														
19	Book depreciation	90,279	9,486	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	9,487	113,839
20	Tax depreciation-Federal	357,981	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	680,163
21	Tax depreciation-MN	357,981	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	56,680	680,163
22	Federal deferred income taxes	(50,708)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(8,939)	(107,273)
23	State deferred income taxes	(26,235)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(4,625)	(55,500)

Line No.	***Year>>***	**2021 Projected January**	**2021 Projected February**	**2021 Projected March**	**2021 Projected April**	**2021 Projected May**	**2021 Projected June**	**2021 Projected July**	**2021 Projected August**	**2021 Projected September**	**2021 Projected October**	**2021 Projected November**	**2021 Projected December**	**2021 Projected Total**
	RATE BASE													
1	Plant Balance	7,159,671	7,159,671	7,159,671	7,159,671	7,159,671	20,386,494	20,572,819	20,759,144	20,804,356	20,804,356	20,804,356	20,804,356	20,804,356
2	Accumulated Depreciation	(213,604)	(223,091)	(232,577)	(242,064)	(251,550)	(261,037)	(288,049)	(315,308)	(342,814)	(370,380)	(397,946)	(425,511)	(425,511)
3	Net Plant in Service	6,946,067	6,936,580	6,927,094	6,917,607	6,908,121	20,125,457	20,284,770	20,443,836	20,461,542	20,433,976	20,406,411	20,378,845	20,378,845
4	CWIP	10,457,672	10,495,671	10,603,367	10,946,205	11,359,846	0	0	0	0	0	0	0	0
5	CWC Adjustment for Property Tax	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)	(84,480)
6														
7	ADIT Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5069	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
8	ADIT - Federal & State Depreciation	(251,005)	(261,690)	(271,707)	(281,078)	(289,781)	(316,746)	(338,356)	(357,973)	(375,666)	(391,405)	(405,262)	(417,174)	(417,174)
	Accumulated Deferred Income Taxes Federal & State - No Prora	(251,651)	(263,586)	(275,522)	(287,457)	(299,392)	(339,340)	(374,251)	(409,090)	(443,859)	(478,611)	(513,362)	(548,114)	(548,114)
9	Ending rate base	17,068,254	17,086,082	17,174,274	17,498,254	17,893,706	19,724,232	19,861,934	20,001,383	20,001,397	19,958,091	19,916,669	19,877,191	19,877,191
10														
11	Average rate base	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	1,558,285	18,699,423
12														
13	Return on Rate Base	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	1,403,501
14														
15	Available for return (equity portion of rate base)	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	923,798
16														
17	*EXPENSES*													
18	*O&M and Depreciation*													
19	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Property Tax	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	9,793	117,518
21	Book Depreciation	9,487	9,487	9,487	9,487	9,487	9,487	27,012	27,259	27,506	27,566	27,566	27,566	221,394
22	Total O&M and Depreciation Expense	19,280	19,280	19,280	19,280	19,280	19,280	36,805	37,052	37,299	37,359	37,359	37,359	338,912
23														
24	Income before Taxes													
25	Available for return (from above)	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	76,983	923,798
26	Taxable Income (grossed up)	108,034	108,034	108,034	108,034	108,034	108,034	108,034	108,034	108,034	108,034	108,034	108,034	1,296,413
27														
28	Income Taxes													
29	Current Income Tax	19,116	19,116	19,116	19,116	19,116	(8,897)	(3,859)	(3,788)	(3,717)	(3,700)	(3,700)	(3,700)	64,217
30	Deferred Income Tax	11,935	11,935	11,935	11,935	11,935	39,948	34,911	34,840	34,769	34,752	34,752	34,752	308,398
31	Total Income Tax Expense	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	31,051	372,615
32														
33														
34	*REVENUE REQUIRMENTS*													
35	Expenses	50,331	50,331	50,331	50,331	50,331	50,331	67,857	68,103	68,350	68,410	68,410	68,410	711,527
36	Return on rate base	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	116,958	1,403,501
37	Subtotal revenue requirements	167,289	167,289	167,289	167,289	167,289	167,289	184,815	185,062	185,309	185,369	185,369	185,369	2,115,028
38	Adjustments													
39	Wholesale Revenue Credit	(26,088)	(26,088)	(26,088)	(26,088)	(26,088)	(26,088)	(28,822)	(28,860)	(28,899)	(28,908)	(28,908)	(28,908)	(329,834)
40	Total revenue requirements	141,201	141,201	141,201	141,201	141,201	141,201	155,993	156,202	156,410	156,461	156,461	156,461	1,785,193
41														
42	Minnesota share - D2 factor	71,020	71,020	71,020	71,020	71,020	71,020	78,461	78,565	78,670	78,696	78,696	78,696	897,906

Line No.	*SUPPORTING INFORMATION / DATA*													
1														
2		MN Cap Structure with allowed ROE per order.												
3		Capital Structure	**Ratio**	**Cost**	**WA Cost**					**Property tax**				
4		Debt	47.50%	5.40%	2.57%					2021 composite rate			0.84%	
5		Preferred equity	0.00%	0.00%	0.00%									
6		Common equity	52.50%	9.41%	4.94%									
7		Total	100.00%		7.5056%	Overall Return								
8														
9			**Book**	**Tax**										
10		Project life (years)	50	15-year MACRS										
11														
12				**Fed Portion**	**State Portion**									
13		Statutory Tax Rate	28.74%	18.94%	9.80%									
14		Tax conversion factor	1.40335											
15		Wholesale Revenue Credit	15.59%											
16		MN share - D2 factor	50.297%											
17														
18	**Deferred Tax**													
19	Book depreciation	9,487	9,487	9,487	9,487	9,487	9,487	27,012	27,259	27,506	27,566	27,566	27,566	221,394
20	Tax depreciation-Federal	51,012	51,012	51,012	51,012	51,012	148,474	148,474	148,474	148,474	148,474	148,474	148,474	1,294,381
21	Tax depreciation-MN	51,012	51,012	51,012	51,012	51,012	148,474	148,474	148,474	148,474	148,474	148,474	148,474	1,294,381
22	Federal deferred income taxes	(7,866)	(7,866)	(7,866)	(7,866)	(7,866)	(26,327)	(23,007)	(22,961)	(22,914)	(22,902)	(22,902)	(22,902)	(203,245)
23	State deferred income taxes	(4,070)	(4,070)	(4,070)	(4,070)	(4,070)	(13,621)	(11,903)	(11,879)	(11,855)	(11,849)	(11,849)	(11,849)	(105,153)

Line No.	Year>>	2019 Actual Total	2020 Actual Jan	2020 Actual Feb	2020 Actual Mar	2020 Projected Apr	2020 Projected May	2020 Projected Jun	2020 Projected Jul	2020 Projected Aug	2020 Projected Sep	2020 Projected Oct	2020 Projected Nov	2020 Projected Dec	2020 Projected Total
	RATE BASE														
1	Plant Balance	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701
2	Accumulated Depreciation	(42,845)	(44,292)	(45,740)	(47,187)	(48,634)	(50,082)	(51,529)	(52,976)	(54,424)	(55,871)	(57,318)	(58,766)	(60,213)	(60,213)
3	Net Plant in Service	1,072,856	1,071,409	1,069,962	1,068,514	1,067,067	1,065,620	1,064,172	1,062,725	1,061,278	1,059,830	1,058,383	1,056,936	1,055,488	1,055,488
4	**CWIP Calculation:**														
5	Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	
6	Additiontial CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Closings from CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
8	AFDUC														
9	CWIP (Project #105866) 105866	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CWC Adjustment for Property Tax														(6,898)
11	ADIT Federal Proration Factors	1	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
12	Accumulated Deferred Income Taxes Federal & State	(254,858)	(255,459)	(256,060)	(256,660)	(257,261)	(257,862)	(258,462)	(259,063)	(259,664)	(260,265)	(260,865)	(261,466)	(262,067)	(262,067)
13	Ending rate base	817,998	815,950	813,902	811,854	809,806	807,758	805,710	803,662	801,614	799,566	797,518	795,470	793,422	786,524
14															
15	Average rate base	830,960	67,142	67,142	67,142	67,142	67,142	67,142	67,142	67,142	67,142	67,142	67,142	67,142	805,710
16															
17	Return on Rate Base	62,368	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	60,473
18															
19	Available for return (equity portion of rate base)	41,052	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	39,804
20															
21	*EXPENSES*														
22	*O&M and Depreciation*														
23	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Property Tax	9,595	800	800	800	800	800	800	800	800	800	800	800	800	9,595
25	Book Depreciation	17,368	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	17,368
26	Total O&M and Depreciation Expense	26,963	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	26,963
27															
28	Income before Taxes														
29	Available for return (from above)	41,052	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	39,804
30	Taxable Income (grossed up)	57,610	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	55,859
31															
32	Income Taxes														
33	Current Income Tax	8,003	737	737	737	737	737	737	737	737	737	737	737	737	8,846
34	Def Income Tax	8,556	601	601	601	601	601	601	601	601	601	601	601	601	7,209
35	Total Income Tax Expense	16,558	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	16,055
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses	43,521	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	3,585	43,018
40	Return on rate base	62,368	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	5,039	60,473
41	Subtotal revenue requirements	105,890	8,624	8,624	8,624	8,624	8,624	8,624	8,624	8,624	8,624	8,624	8,624	8,624	103,491
42	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Wholesale Revenue Credit	(8,980)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(1,345)	(16,139)
44	Total revenue requirements	96,909	7,279	7,279	7,279	7,279	7,279	7,279	7,279	7,279	7,279	7,279	7,279	7,279	87,352
45															
46	Minnesota share - D2 factor	48,743	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	3,661	43,936

Line No.															
	SUPPORTING INFORMATION / DATA														
1															
2			MN Cap Structure with allowed ROE per order.												
3			Capital Structure		**Ratio**	**Cost**	**WA Cost**					**Property tax**			
4			Debt		47.50%	5.40%	2.57%					2020 composite rate		0.86%	
5			Preferred equity		0.00%	0.00%	0.00%								
6			Common equity		52.50%	9.41%	4.94%								
7			Total		100.00%		7.5056%	Overall Return							
8															
9					**Book**	**Tax**									
10			Project life (years)		50	15-year MACRS									
11															
12						**Fed Portion**	**State Portion**								
13				Statutory Tax Rate	28.74%	18.94%	9.80%								
14				Tax conversion factor	1.40335										
15				Wholesale Revenue Credit	15.59%										
16				MN share - D2 factor	50.297%										
17															
18	**Deferred Tax**														
19	Book depreciation	17,368	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	17,368
20	Tax depreciation-Federal	47,135	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	42,449
21	Tax depreciation-ND	47,135	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	42,449
22	Federal deferred income taxes	(5,638)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(4,751)
23	State deferred income taxes	(2,917)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(205)	(2,458)

Line No.	Year>>	2021 Projected Jan	2021 Projected Feb	2021 Projected Mar	2021 Projected Apr	2021 Projected May	2021 Projected Jun	2021 Projected Jul	2021 Projected Aug	2021 Projected Sep	2021 Projected Oct	2021 Projected Nov	2021 Projected Dec	2021 Projected Total
	RATE BASE													
1	Plant Balance	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701	1,115,701
2	Accumulated Depreciation	(61,660)	(63,108)	(64,555)	(66,003)	(67,450)	(68,897)	(70,345)	(71,792)	(73,239)	(74,687)	(76,134)	(77,581)	(77,581)
3	Net Plant in Service	1,054,041	1,052,594	1,051,146	1,049,699	1,048,252	1,046,804	1,045,357	1,043,910	1,042,462	1,041,015	1,039,568	1,038,120	1,038,120
4	**CWIP Calculation:**													
5	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	
6	Additiontial CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Closings from CWIP	0	0	0	0	0	0	0	0	0	0	0	0	
8	AFDUC													
9	CWIP (Project #105866) 105866	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CWC Adjustment for Property Tax	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)	(6,898)
11	ADIT Federal Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5069	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
12	Accumulated Deferred Income Taxes Federal & State	(262,539)	(262,986)	(263,405)	(263,796)	(264,160)	(264,497)	(264,806)	(265,087)	(265,341)	(265,567)	(265,766)	(265,937)	(265,937)
13	Ending rate base	784,605	782,710	780,844	779,005	777,194	775,410	773,653	771,925	770,224	768,550	766,904	765,286	765,286
14														
15	Average rate base	64,634	64,634	64,634	64,634	64,634	64,634	64,634	64,634	64,634	64,634	64,634	64,634	775,603
16														
17	Return on Rate Base	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	58,213
18														
19	Available for return (equity portion of rate base)	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	38,317
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Property Tax	800	800	800	800	800	800	800	800	800	800	800	800	9,595
25	Book Depreciation	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	17,368
26	Total O&M and Depreciation Expense	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	2,247	26,963
27														
28	Income before Taxes													
29	Available for return (from above)	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	38,317
30	Taxable Income (grossed up)	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	4,481	53,772
31														
32	Income Taxes													
33	Current Income Tax	789	789	789	789	789	789	789	789	789	789	789	789	9,466
34	Def Income Tax	499	499	499	499	499	499	499	499	499	499	499	499	5,989
35	Total Income Tax Expense	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	15,455
36														
37														
38	*REVENUE REQUIRMENTS*													
39	Expenses	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	3,535	42,418
40	Return on rate base	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	4,851	58,213
41	Subtotal revenue requirements	8,386	8,386	8,386	8,386	8,386	8,386	8,386	8,386	8,386	8,386	8,386	8,386	100,632
42	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Wholesale Revenue Credit	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(1,308)	(15,693)
44	Total revenue requirements	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	7,078	84,938
45														
46	Minnesota share - D2 factor	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	3,560	42,722

Line No.	*SUPPORTING INFORMATION / DATA*						
1							
2	MN Cap Structure with allowed ROE per order.						
3	Capital Structure	**Ratio**	**Cost**	**WA Cost**		**Property tax**	
4	Debt	47.50%	5.40%	2.57%		2021 composite rate	0.86%
5	Preferred equity	0.00%	0.00%	0.00%			
6	Common equity	52.50%	9.41%	4.94%			
7	Total	100.00%		7.5056%	Overall Return		
8							
9		**Book**	**Tax**				
10	Project life (years)	50	15-year MACRS				
11							
12			**Fed Portion**	**State Portion**			
13	Statutory Tax Rate	28.74%	18.94%	9.80%			
14	Tax conversion factor	1.40335					
15	Wholesale Revenue Credit	15.59%					
16	MN share - D2 factor	50.297%					
17							

Line No.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
18	**Deferred Tax**													
19	Book depreciation	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	1,447	17,368
20	Tax depreciation-Federal	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	38,204
21	Tax depreciation-ND	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	38,204
22	Federal deferred income taxes	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(329)	(3,947)
23	State deferred income taxes	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(2,042)

Line No.	Year>>	2019 Actual Total	2020 Actual Jan	2020 Actual Feb	2020 Actual Mar	2020 Projected Apr	2020 Projected May	2020 Projected Jun	2020 Projected Jul	2020 Projected Aug	2020 Projected Sep	2020 Projected Oct	2020 Projected Nov	2020 Projected Dec	2020 Projected Total
	RATE BASE														
1	Plant Balance	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956
2	Accumulated Depreciation	(23,793)	(24,596)	(25,399)	(26,201)	(27,004)	(27,807)	(28,610)	(29,413)	(30,216)	(31,019)	(31,822)	(32,625)	(33,428)	(33,428)
3	Net Plant in Service	595,163	594,360	593,557	592,754	591,951	591,148	590,345	589,542	588,739	587,937	587,134	586,331	585,528	585,528
4	**CWIP Calculation:**														
5	Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	
6	Additiontial CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Closings from CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
8	AFDUC														
9	CWIP (Project #105869) 105869	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CWC Adjustment for Property Tax														(3,827)
11	ADIT Federal Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
12	Accumulated Deferred Income Taxes Federal & State	(143,141)	(143,481)	(143,821)	(144,161)	(144,501)	(144,841)	(145,181)	(145,521)	(145,861)	(146,201)	(146,541)	(146,881)	(147,221)	(147,221)
13	Ending rate base	452,022	450,879	449,736	448,593	447,450	446,307	445,164	444,021	442,878	441,735	440,592	439,449	438,307	434,480
14															
15	Average rate base	459,257	37,097	37,097	37,097	37,097	37,097	37,097	37,097	37,097	37,097	37,097	37,097	37,097	445,164
16															
17	Return on Rate Base	34,470	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	33,412
18															
19	Available for return (equity portion of rate base)	22,688	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	21,992
20															
21	*EXPENSES*														
22	*O&M and Depreciation*														
23	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Property Tax	5,323	444	444	444	444	444	444	444	444	444	444	444	444	5,323
25	Book Depreciation	9,635	803	803	803	803	803	803	803	803	803	803	803	803	9,635
26	Total O&M and Depreciation Expense	14,958	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	14,958
27															
28	Income before Taxes														
29	Available for return (from above)	22,688	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	21,992
30	Taxable Income (grossed up)	31,840	2,572	2,572	2,572	2,572	2,572	2,572	2,572	2,572	2,572	2,572	2,572	2,572	30,863
31															
32	Income Taxes														
33	Current Income Tax	4,316	399	399	399	399	399	399	399	399	399	399	399	399	4,791
34	Def Income Tax	4,836	340	340	340	340	340	340	340	340	340	340	340	340	4,080
35	Total Income Tax Expense	9,151	739	739	739	739	739	739	739	739	739	739	739	739	8,871
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses	24,110	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	23,829
40	Return on rate base	34,470	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	2,784	33,412
41	Subtotal revenue requirements	58,580	4,770	4,770	4,770	4,770	4,770	4,770	4,770	4,770	4,770	4,770	4,770	4,770	57,241
42	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Wholesale Revenue Credit	(4,968)	(744)	(744)	(744)	(744)	(744)	(744)	(744)	(744)	(744)	(744)	(744)	(744)	(8,927)
44	Total revenue requirements	53,612	4,026	4,026	4,026	4,026	4,026	4,026	4,026	4,026	4,026	4,026	4,026	4,026	48,314
45															
46	Minnesota share - D2 factor	26,965	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	24,301

Line No.	*SUPPORTING INFORMATION / DATA*				
1					
2	MN Cap Structure with allowed ROE per order.				
3	Capital Structure	**Ratio**	**Cost**	**WA Cost**	
4	Debt	47.50%	5.40%	2.57%	
5	Preferred equity	0.00%	0.00%	0.00%	
6	Common equity	52.50%	9.41%	4.94%	
7	Total	100.00%		7.5056%	Overall Return
8					
9		**Book**	**Tax**		
10	Project life (years)	50	15-year MACRS		
11					
12			**Fed Portion**	**State Portion**	
13	Statutory Tax Rate	28.74%	18.94%	9.80%	
14	Tax conversion factor	1.40335			
15	Wholesale Revenue Credit	15.59%			
16	MN share - D2 factor	50.297%			
17					

Property tax	
2020 composite rate	0.86%

Line No.		2019 Actual Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2020 Projected Total
18	**Deferred Tax**														
19	Book depreciation	9,635	803	803	803	803	803	803	803	803	803	803	803	803	9,635
20	Tax depreciation-Federal	26,460	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	23,830
21	Tax depreciation-ND	26,460	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	23,830
22	Federal deferred income taxes	(3,187)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(224)	(2,689)
23	State deferred income taxes	(1,649)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(1,391)
24															

Line No.	Year>>	2021 Projected Jan	2021 Projected Feb	2021 Projected Mar	2021 Projected Apr	2021 Projected May	2021 Projected Jun	2021 Projected Jul	2021 Projected Aug	2021 Projected Sep	2021 Projected Oct	2021 Projected Nov	2021 Projected Dec	2021 Projected Total
	RATE BASE													
1	Plant Balance	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956	618,956
2	Accumulated Depreciation	(34,231)	(35,034)	(35,837)	(36,640)	(37,443)	(38,246)	(39,048)	(39,851)	(40,654)	(41,457)	(42,260)	(43,063)	(43,063)
3	Net Plant in Service	584,725	583,922	583,119	582,316	581,513	580,710	579,907	579,104	578,301	577,498	576,695	575,892	575,892
4	**CWIP Calculation:**													
5	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	
6	Additiontial CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Closings from CWIP	0	0	0	0	0	0	0	0	0	0	0	0	
8	AFDUC													
9	CWIP (Project #105869) 105869	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CWC Adjustment for Property Tax	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)	(3,827)
11	ADIT Federal Proration Factors	0.9178	0.8411	0.7562	0.6740	0.5890	0.5069	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027	
12	Accumulated Deferred Income Taxes Federal & State	(147,489)	(147,742)	(147,979)	(148,202)	(148,408)	(148,599)	(148,774)	(148,933)	(149,077)	(149,205)	(149,318)	(149,415)	(149,415)
13	Ending rate base	433,409	432,353	431,313	430,288	429,279	428,285	427,307	426,344	425,397	424,466	423,551	422,651	422,651
14														
15	Average rate base	35,700	35,700	35,700	35,700	35,700	35,700	35,700	35,700	35,700	35,700	35,700	35,700	428,394
16														
17	Return on Rate Base	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	32,153
18														
19	Available for return (equity portion of rate base)	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	21,164
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Property Tax	444	444	444	444	444	444	444	444	444	444	444	444	5,323
25	Book Depreciation	803	803	803	803	803	803	803	803	803	803	803	803	9,635
26	Total O&M and Depreciation Expense	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	14,958
27														
28	Income before Taxes													
29	Available for return (from above)	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	1,764	21,164
30	Taxable Income (grossed up)	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	29,700
31														
32	Income Taxes													
33	Current Income Tax	428	428	428	428	428	428	428	428	428	428	428	428	5,142
34	Def Income Tax	283	283	283	283	283	283	283	283	283	283	283	283	3,395
35	Total Income Tax Expense	711	711	711	711	711	711	711	711	711	711	711	711	8,536
36														
37														
38	*REVENUE REQUIRMENTS*													
39	Expenses	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	23,495
40	Return on rate base	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	2,679	32,153
41	Subtotal revenue requirements	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	55,648
42	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Wholesale Revenue Credit	(723)	(723)	(723)	(723)	(723)	(723)	(723)	(723)	(723)	(723)	(723)	(723)	(8,678)
44	Total revenue requirements	3,914	3,914	3,914	3,914	3,914	3,914	3,914	3,914	3,914	3,914	3,914	3,914	46,970
45														
46	Minnesota share - D2 factor	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	23,625

Line No.	*SUPPORTING INFORMATION / DATA*				
1					
2	MN Cap Structure with allowed ROE per order.				
3	Capital Structure	**Ratio**	**Cost**	**WA Cost**	**Property tax**
4	Debt	47.50%	5.40%	2.57%	2021 composite rate 0.86%
5	Preferred equity	0.00%	0.00%	0.00%	
6	Common equity	52.50%	9.41%	4.94%	
7	Total	100.00%		7.5056% Overall Return	
8					
9		**Book**	**Tax**		
10	Project life (years)	50	15-year MACRS		
11					
12			**Fed Portion**	**State Portion**	
13	Statutory Tax Rate	28.74%	18.94%	9.80%	
14	Tax conversion factor	1.40335			
15	Wholesale Revenue Credit	15.59%			
16	MN share - D2 factor	50.297%			
17					

Line No.		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
18	**Deferred Tax**													
19	Book depreciation	803	803	803	803	803	803	803	803	803	803	803	803	9,635
20	Tax depreciation-Federal	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	21,447
21	Tax depreciation-ND	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	1,787	21,447
22	Federal deferred income taxes	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(186)	(2,237)
23	State deferred income taxes	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(1,158)
24														

Line No.	*SCHEDULE 26 & SCHEDULE 26A*		2016 Jan Actual	2016 Feb Actual	2016 Mar Actual	2016 Apr Actual	2016 May Actual	2016 Jun Actual	2016 Jul Actual	2016 Aug Actual	2016 Sep Actual	2016 Oct Actual	2016 Nov Actual	2016 Dec Actual	2016 YE Actual
1	MISO Schedule 26 Expense		1,411,038	1,175,693	1,182,299	1,044,741	971,900	948,822	1,158,385	1,133,574	948,260	1,034,498	1,024,926	1,356,357	13,390,492
2	OTP owned portion of expenses not recoverable via rider	3.287%	(46,385)	(38,649)	(38,866)	(17,172)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(141,080)
3	MISO Schedule 26 Expense Recoverable		1,364,653	1,137,044	1,143,433	1,027,569	971,899	948,821	1,158,384	1,133,572	948,259	1,034,497	1,024,925	1,356,356	13,249,412
4															
5	**Minnesota share**	**47.89%**	**653,532**	**544,531**	**547,590**	**504,472**	**488,840**	**477,233**	**582,637**	**570,158**	**476,950**	**520,325**	**515,511**	**682,212**	**6,563,991**
6	*effective April 16, 2016*	**50.297%**													
7	MISO Schedule 26A Expense		568,201	493,180	452,215	403,513	378,868	365,133	393,795	359,606	344,514	356,053	386,435	366,691	4,868,204
8	OTP owned portion of expenses not recoverable via rider	2.027%	(11,517)	(9,997)	(9,166)	(8,179)	(7,680)	(7,401)	(7,982)	(7,289)	(6,983)	(7,217)	(7,833)	(7,433)	(98,678)
9	MISO Schedule 26A Expense Recoverable		556,684	483,183	443,049	395,333	371,188	357,732	385,813	352,316	337,531	348,836	378,602	359,258	4,769,525
10															
11	**Minnesota share**	**47.89%**	**266,596**	**231,396**	**212,176**	**194,084**	**186,698**	**179,930**	**194,054**	**177,206**	**169,769**	**175,456**	**190,427**	**180,698**	**2,358,490**
	effective April 16, 2016	**50.297%**													

Line No.	*SCHEDULE 26 & SCHEDULE 26A*		2017 Jan Actual	2017 Feb Actual	2017 Mar Actual	2017 Apr Actual	2017 May Actual	2017 Jun Actual	2017 Jul Actual	2017 Aug Actual	2017 Sep Actual	2017 Oct Actual	2017 Nov Actual	2017 Dec Actual	2017 YE Actual
1	MISO Schedule 26 Expense		1,322,613	1,231,489	1,455,290	974,802	875,608	890,891	1,015,166	1,036,302	996,263	880,635	1,440,908	1,338,936	13,458,903
2	OTP owned portion of expenses not recoverable via rider	0.001%	(17)	(16)	(19)	(13)	(11)	(12)	(13)	(13)	(13)	(11)	(19)	(17)	(175)
3	MISO Schedule 26 Expense Recoverable		1,322,596	1,231,473	1,455,272	974,790	875,597	890,880	1,015,152	1,036,288	996,250	880,623	1,440,889	1,338,918	13,458,728
4															
5	MISO Settlements		(5,690)	(1,180,668)			(178,991)								
6															
7	**Minnesota share**	**50.297%**	**662,370**	**25,553**	**731,964**	**490,294**	**350,375**	**448,090**	**510,596**	**521,226**	**501,088**	**442,931**	**724,730**	**673,441**	**6,082,659**
8															
9	MISO Schedule 26A Expense		1,115,434	573,176	532,073	438,839	448,769	433,451	451,734	504,636	442,712	440,437	567,154	499,011	6,447,426
10	OTP owned portion of expenses not recoverable via rider	3.144%	(35,069)	(18,021)	(16,728)	(13,797)	(14,109)	(13,628)	(14,203)	(15,866)	(13,919)	(13,847)	(17,831)	(15,689)	(202,707)
11	MISO Schedule 26A Expense Recoverable		1,080,365	555,156	515,345	425,042	434,660	419,823	437,531	488,770	428,793	426,590	549,322	483,322	6,244,719
12															
13	MISO Settlements			(262,333)			(41,037)								
14															
15	**Minnesota share**	**50.297%**	**543,396**	**147,282**	**259,205**	**213,785**	**197,982**	**211,160**	**220,067**	**245,839**	**215,672**	**214,564**	**276,295**	**243,099**	**2,988,346**

Line No.	*SCHEDULE 26 & SCHEDULE 26A*		2018 Jan Actual	2018 Feb Actual	2018 Mar Actual	2018 Apr Actual	2018 May Actual	2018 Jun Actual	2018 Jul Actual	2018 Aug Actual	2018 Sep Actual	2018 Oct Actual	2018 Nov Actual	2018 Dec Actual	2018 YE Actual
1	MISO Schedule 26 Expense		1,242,210	1,135,853	972,785	825,313	786,683	715,646	928,524	898,699	698,141	873,977	962,623	1,083,011	11,123,465
2	OTP owned portion of expenses not recoverable via rider	0.004%	(43)	(40)	(34)	(29)	(28)	(25)	(32)	(31)	(24)	(31)	(34)	(38)	(389)
3	MISO Schedule 26 Expense Recoverable		1,242,166	1,135,813	972,751	825,284	786,655	715,621	928,492	898,668	698,116	873,947	962,589	1,082,973	11,123,076
4															
5	**Minnesota share**	**50.297%**	**624,778**	**571,285**	**489,269**	**415,097**	**395,667**	**359,939**	**467,008**	**452,007**	**351,135**	**439,573**	**484,158**	**544,708**	**5,594,621**
6															
7	MISO Schedule 26A Expense		723,948	650,751	434,702	497,902	427,093	439,892	509,234	480,197	400,836	526,877	578,066	506,190	6,175,689
8	OTP owned portion of expenses not recoverable via rider	2.803%	(20,293)	(18,241)	(12,185)	(13,957)	(11,972)	(12,331)	(14,275)	(13,461)	(11,236)	(14,769)	(16,204)	(14,189)	(173,113)
9	MISO Schedule 26A Expense Recoverable		703,655	632,510	422,517	483,945	415,121	427,561	494,960	466,737	389,600	512,108	561,862	492,001	6,002,576
10															
11	**Minnesota share**	**50.297%**	**353,920**	**318,136**	**212,515**	**243,412**	**208,795**	**215,052**	**248,952**	**234,756**	**195,959**	**257,577**	**282,602**	**247,464**	**3,019,141**

Line No.	*SCHEDULE 26 & SCHEDULE 26A*		2019 Jan Actual	2019 Feb Actual	2019 Mar Actual	2019 Apr Actual	2019 May Actual	2019 Jun Actual	2019 Jul Actual	2019 Aug Actual	2019 Sep Actual	2019 Oct Actual	2019 Nov Actual	2019 Dec Actual	2019 YE Actual
1	MISO Schedule 26 Expense		1,211,320	1,007,904	1,034,241	817,302	744,024	820,489	972,308	907,494	805,208	917,201	1,012,931	1,103,395	11,353,817
2	OTP owned portion of expenses not recoverable via rider	0.004%	(44)	(36)	(37)	(29)	(27)	(30)	(35)	(33)	(29)	(33)	(36)	(40)	(409)
3	MISO Schedule 26 Expense Recoverable		1,211,277	1,007,868	1,034,204	817,272	743,997	820,460	972,273	907,461	805,179	917,168	1,012,895	1,103,355	11,353,408
4															
5	**Minnesota share**	**50.297%**	**609,241**	**506,931**	**520,178**	**411,067**	**374,211**	**412,670**	**489,028**	**456,430**	**404,984**	**461,312**	**509,460**	**554,959**	**5,710,472**
6															
7	MISO Schedule 26A Expense		829,911	732,113	658,688	568,354	553,496	575,433	542,536	529,063	470,678	554,969	655,174	739,098	7,409,513
8	OTP owned portion of expenses not recoverable via rider	3.318%	(27,533)	(24,288)	(21,852)	(18,856)	(18,363)	(19,090)	(17,999)	(17,552)	(15,615)	(18,411)	(21,736)	(24,520)	(245,815)
9	MISO Schedule 26A Expense Recoverable		802,378	707,825	636,836	549,499	535,133	556,343	524,537	511,511	455,063	536,558	633,438	714,578	7,163,697
10															
11	**Minnesota share**	**50.297%**	**403,575**	**356,018**	**320,312**	**276,384**	**269,158**	**279,826**	**263,828**	**257,277**	**228,885**	**269,875**	**318,603**	**359,414**	**3,603,155**

Line No.	*SCHEDULE 26 & SCHEDULE 26A*		2020 Jan Actual	2020 Feb Actual	2020 Mar Actual	2020 Apr Projected	2020 May Projected	2020 Jun Projected	2020 Jul Projected	2020 Aug Projected	2020 Sep Projected	2020 Oct Projected	2020 Nov Projected	2020 Dec Projected	2020 YE Projected
1	MISO Schedule 26 Expense		909,773	840,634	770,075	1,053,913	914,238	1,028,517	990,424	952,331	850,749	977,726	1,180,890	1,155,495	11,624,766
2	OTP owned portion of expenses not recoverable via rider	0.004%	(33)	(30)	(28)	(38)	(33)	(37)	(36)	(34)	(31)	(35)	(43)	(42)	(418)
3	MISO Schedule 26 Expense Recoverable		909,740	840,604	770,048	1,053,875	914,205	1,028,480	990,388	952,297	850,718	977,691	1,180,848	1,155,453	11,624,347
4															
5	**Minnesota share**	**50.297%**	**457,576**	**422,802**	**387,314**	**530,072**	**459,821**	**517,299**	**498,140**	**478,981**	**427,889**	**491,754**	**593,936**	**581,163**	**5,846,748**
6															
7	MISO Schedule 26A Expense		858,731	714,744	730,204	576,077	519,790	565,464	608,864	614,504	589,321	616,674	734,345	826,573	7,955,292
8	OTP owned portion of expenses not recoverable via rider	2.706%	(23,240)	(19,343)	(19,761)	(15,590)	(14,067)	(15,303)	(16,477)	(16,630)	(15,949)	(16,689)	(19,873)	(22,369)	(215,291)
9	MISO Schedule 26A Expense Recoverable		835,492	695,401	710,442	560,487	505,723	550,161	592,387	597,874	573,373	599,986	714,472	804,204	7,740,001
10															
11	**Minnesota share**	**50.297%**	**420,231**	**349,769**	**357,334**	**281,910**	**254,366**	**276,717**	**297,955**	**300,715**	**288,392**	**301,777**	**359,361**	**404,494**	**3,893,021**

Line No.	*SCHEDULE 26 & SCHEDULE 26A*		2021 Jan Projected	2021 Feb Projected	2021 Mar Projected	2021 Apr Projected	2021 May Projected	2021 Jun Projected	2021 Jul Projected	2021 Aug Projected	2021 Sep Projected	2021 Oct Projected	2021 Nov Projected	2021 Dec Projected	2021 YE Projected
1	MISO Schedule 26 Expense		1,249,741	1,224,747	1,049,783	1,037,285	899,814	1,012,291	974,798	937,306	837,327	962,301	1,162,260	1,137,265	12,484,917
2	OTP owned portion of expenses not recoverable via rider	0.004%	(45)	(44)	(38)	(37)	(32)	(36)	(35)	(34)	(30)	(35)	(42)	(41)	(449)
3	MISO Schedule 26 Expense Recoverable		1,249,696	1,224,703	1,049,745	1,037,248	899,781	1,012,254	974,763	937,272	837,297	962,266	1,162,218	1,137,224	12,484,468
4															
5	**Minnesota share**	**50.297%**	**628,565**	**615,994**	**527,995**	**521,709**	**452,567**	**509,138**	**490,281**	**471,424**	**421,139**	**483,995**	**584,566**	**571,994**	**6,279,366**
6															
7	MISO Schedule 26A Expense		904,862	831,107	782,202	690,550	628,580	613,870	645,276	637,755	611,900	639,994	762,484	856,104	8,604,684
8	OTP owned portion of expenses not recoverable via rider	2.706%	(24,488)	(22,492)	(21,168)	(18,688)	(17,011)	(16,613)	(17,463)	(17,259)	(16,560)	(17,320)	(20,635)	(23,168)	(232,865)
9	MISO Schedule 26A Expense Recoverable		880,374	808,615	761,033	671,862	611,569	597,257	627,813	620,495	595,341	622,674	741,849	832,935	8,371,818
10															
11	**Minnesota share**	**50.297%**	**442,806**	**406,713**	**382,780**	**337,929**	**307,604**	**300,405**	**315,774**	**312,093**	**299,441**	**313,189**	**373,131**	**418,945**	**4,210,809**

Line No.	Schedule 37 and 38 Revenues are forecasted within Schedule 26 Revenues by MISO.		2016 Jan Actual	2016 Feb Actual	2016 Mar Actual	2016 Apr Actual	2016 May Actual	2016 Jun Actual	2016 Jul Actual	2016 Aug Actual	2016 Sep Actual	2016 Oct Actual	2016 Nov Actual	2016 Dec Actual	2016 Total Actual
1	Total Schedule 26 Revenue		(1,474,971)	(1,314,428)	(1,325,539)	(1,218,597)	(1,433,016)	(1,657,484)	(1,865,663)	(1,859,424)	(1,643,941)	(1,250,827)	(1,176,948)	(1,384,434)	(17,605,273)
2	Total Schedule 26 Revenue Less 37 & 38 Reve		(1,474,971)	(1,314,428)	(1,325,539)	(1,218,597)	(1,433,016)	(1,657,484)	(1,865,663)	(1,859,424)	(1,643,941)	(1,250,827)	(1,176,948)	(1,384,434)	(17,605,273)
3															
4	Fargo	70.79%	(1,044,102)	(930,457)	(938,322)	(862,621)	(1,014,403)	(1,173,300)	(1,320,666)	(1,316,249)	(1,163,713)	(885,436)	(833,138)	(980,013)	(12,462,421)
5	Bemidji	14.63%	(215,729)	(192,248)	(193,873)	(178,232)	(209,593)	(242,424)	(272,872)	(271,959)	(240,443)	(182,946)	(172,140)	(202,487)	(2,574,947)
6	Cass Lake - Bemidji	6.25%	(92,171)	(82,139)	(82,833)	(76,150)	(89,549)	(103,576)	(116,585)	(116,195)	(102,730)	(78,164)	(73,548)	(86,513)	(1,100,153)
7	Rugby	0.35%				(2,114)	(4,973)	(5,751)	(6,474)	(6,452)	(5,704)	(4,340)	(4,084)	(4,804)	(44,697)
8	Casselton-Buffalo	7.28%				(44,351)	(104,309)	(120,648)	(135,802)	(135,348)	(119,662)	(91,048)	(85,670)	(100,773)	(937,611)
9	Spiritwood	0.61%				(3,717)	(8,741)	(10,111)	(11,381)	(11,342)	(10,028)	(7,630)	(7,179)	(8,445)	(78,574)
10															
11	Schedule 26 Revenue		(1,352,003)	(1,204,844)	(1,215,028)	(1,167,185)	(1,431,568)	(1,655,810)	(1,863,779)	(1,857,546)	(1,642,280)	(1,249,564)	(1,175,760)	(1,383,036)	(17,198,403)
12															
13	MISO Settlements									297,946					
14															
15	**Minnesota Share**	47.89%	**(647,474)**	**(577,000)**	**(581,877)**	**(573,014)**	**(720,042)**	**(832,830)**	**(937,433)**	**(784,439)**	**(826,025)**	**(628,499)**	**(591,377)**	**(695,631)**	**(8,395,641)**
16	*effective April 16, 2016*	50.297%													
17															
18	Schedule 37	1.16%	(17,206)	(17,206)	(17,198)	(17,198)	(17,186)	(17,270)	(17,270)	(17,270)	(17,270)	(16,089)	(16,089)	(16,089)	(203,340)
19	Schedule 38	1.59%	(22,006)	(22,006)	(22,016)	(22,016)	(22,001)	(21,734)	(21,734)	(21,734)	(21,734)	(20,133)	(20,133)	(20,133)	(257,381)
20															
21	Schedule 37 & 38 Revenue		(39,212)	(39,212)	(39,214)	(39,214)	(39,187)	(39,004)	(39,004)	(39,004)	(39,004)	(36,222)	(36,222)	(36,222)	(460,721)
22															
23	**Minnesota Share**	47.89%	**(18,779)**	**(18,779)**	**(18,780)**	**(19,252)**	**(19,710)**	**(19,618)**	**(19,618)**	**(19,618)**	**(19,618)**	**(18,219)**	**(18,219)**	**(18,219)**	**(228,427)**
	effective April 16, 2016	50.297%													

Line No.			2017 Jan Actual	2017 Feb Actual	2017 Mar Actual	2017 Apr Actual	2017 May Actual	2017 Jun Actual	2017 Jul Actual	2017 Aug Actual	2017 Sep Actual	2017 Oct Actual	2017 Nov Actual	2017 Dec Actual	2017 Total Actual
1	Total Schedule 26 Revenues		(1,412,242)	(1,209,198)	(1,503,569)	(1,163,101)	(1,350,654)	(1,621,000)	(1,761,170)	(1,632,668)	(1,642,900)	(1,305,835)	(1,345,542)	(1,440,821)	(17,388,701)
2	Total Schedule 26 Revenue Less 37 & 38 Reve		(1,412,242)	(1,209,198)	(1,503,569)	(1,163,101)	(1,350,654)	(1,621,000)	(1,761,170)	(1,632,668)	(1,642,900)	(1,305,835)	(1,345,542)	(1,440,821)	(17,388,701)
3															
4	Fargo	67.98%	(960,085)	(822,049)	(1,022,171)	(790,711)	(918,215)	(1,102,005)	(1,197,296)	(1,109,937)	(1,116,892)	(887,746)	(914,740)	(979,513)	(11,821,360)
5	Bemidji	14.92%	(210,692)	(180,400)	(224,317)	(173,523)	(201,504)	(241,837)	(262,749)	(243,578)	(245,104)	(194,818)	(200,741)	(214,956)	(2,594,220)
6	Cass Lake - Bemdji	6.36%	(89,875)	(76,953)	(95,687)	(74,020)	(85,956)	(103,160)	(112,081)	(103,903)	(104,554)	(83,103)	(85,630)	(91,694)	(1,106,617)
7	Rugby	0.36%	(5,013)	(4,293)	(5,338)	(4,129)	(4,795)	(5,755)	(6,252)	(5,796)	(5,832)	(4,636)	(4,777)	(5,115)	(61,730)
8	Casselton-Buffalo	10.37%	(146,407)	(125,358)	(155,875)	(120,579)	(140,022)	(168,049)	(182,580)	(169,259)	(170,319)	(135,376)	(139,492)	(149,370)	(1,802,687)
9	Spiritwood	-0.18%	2,556	2,189	2,721	2,105	2,445	2,934	3,188	2,955	2,974	2,364	2,435	2,608	31,474
10															
11	Schedule 26 Revenue		(1,409,517)	(1,206,864)	(1,500,667)	(1,160,856)	(1,348,048)	(1,617,872)	(1,757,771)	(1,629,517)	(1,639,729)	(1,303,315)	(1,342,945)	(1,438,040)	(17,355,140)
12															
13	MISO Settlements		12,317	1,722,606	(29,927)		59,370								
14															
15	**Minnesota Share**	50.297%	**(702,756)**	**259,405**	**(769,850)**	**(583,881)**	**(648,172)**	**(813,748)**	**(884,114)**	**(819,605)**	**(824,741)**	**(655,534)**	**(675,467)**	**(723,297)**	**(7,841,759)**
16															
17															
18	Schedule 37	1.15%	(15,775)	(15,660)	(15,660)	(15,664)	(15,664)	(15,405)	(15,394)	(15,431)	(15,431)	(15,431)	(15,431)	(15,431)	(186,381)
19	Schedule 38	1.46%	(19,248)	(19,087)	(19,087)	(19,094)	(19,094)	(18,791)	(18,778)	(18,769)	(18,769)	(18,769)	(18,769)	(18,769)	(227,028)
20															
21	Schedule 37 & 38 Revenue		(35,024)	(34,748)	(34,748)	(34,758)	(34,758)	(34,197)	(34,172)	(34,201)	(34,200)	(34,201)	(34,201)	(34,201)	(413,408)
22															
23	MISO Settlements		274	54,950			(4,181)								
24															
25	**Minnesota Share**	50.297%	**(17,478)**	**10,161**	**(17,477)**	**(17,483)**	**(19,585)**	**(17,200)**	**(17,188)**	**(17,202)**	**(17,202)**	**(17,202)**	**(17,202)**	**(17,202)**	**(182,260)**

Line No.			2018 Jan Actual	2018 Feb Actual	2018 Mar Actual	2018 Apr Actual	2018 May Actual	2018 Jun Actual	2018 Jul Actual	2018 Aug Actual	2018 Sep Actual	2018 Oct Actual	2018 Nov Actual	2018 Dec Actual	2018 Total Actual
1	Total Schedule 26 Revenue		(1,397,033)	(1,246,721)	(1,100,607)	(892,020)	(1,431,199)	(1,513,890)	(1,567,891)	(1,515,655)	(1,427,400)	(1,217,502)	(1,145,177)	(1,172,720)	(15,627,815)
2	Total Schedule 26 Revenue Less 37 & 38 Reve		(1,397,033)	(1,246,721)	(1,100,607)	(892,020)	(1,431,199)	(1,513,890)	(1,567,891)	(1,515,655)	(1,427,400)	(1,217,502)	(1,145,177)	(1,172,720)	(15,627,815)
3															
4	Fargo	67.16%	(938,233)	(837,286)	(739,157)	(599,072)	(961,179)	(1,016,713)	(1,052,980)	(1,017,899)	(958,627)	(817,662)	(769,090)	(787,587)	(10,495,484)
5	Bemidji	14.04%	(196,101)	(175,002)	(154,492)	(125,213)	(200,897)	(212,505)	(220,085)	(212,753)	(200,364)	(170,901)	(160,749)	(164,615)	(2,193,676)
6	Cass Lake - Bemdji	5.90%	(82,467)	(73,594)	(64,969)	(52,656)	(84,484)	(89,365)	(92,553)	(89,469)	(84,259)	(71,869)	(67,600)	(69,226)	(922,510)
7	Rugby	0.04%	(601)	(536)	(473)	(384)	(615)	(651)	(674)	(652)	(614)	(524)	(492)	(504)	(6,720)
8	Casselton-Buffalo	12.06%	(168,468)	(150,342)	(132,722)	(107,569)	(172,588)	(182,560)	(189,072)	(182,773)	(172,130)	(146,819)	(138,097)	(141,418)	(1,884,558)
9	Spiritwood	0.62%	(8,676)	(7,742)	(6,835)	(5,539)	(8,888)	(9,401)	(9,737)	(9,412)	(8,864)	(7,561)	(7,112)	(7,283)	(97,049)
10															
11	Schedule 26 Revenue		(1,394,546)	(1,244,502)	(1,098,648)	(890,432)	(1,428,651)	(1,511,195)	(1,565,100)	(1,512,957)	(1,424,859)	(1,215,335)	(1,143,139)	(1,170,633)	(15,599,998)
12															
13	**Minnesota Share**	50.297%	**(701,421)**	**(625,953)**	**(552,592)**	**(447,865)**	**(718,575)**	**(760,092)**	**(787,205)**	**(760,979)**	**(716,667)**	**(611,282)**	**(574,969)**	**(588,798)**	**(7,846,398)**
14															
15															
16	Schedule 37	1.07%	(14,740)	(14,740)	(13,374)	(13,374)	(13,374)	(13,444)	(13,444)	(13,444)	(13,444)	(13,444)	(13,478)	(13,478)	(163,778)
17	Schedule 38	1.31%	(18,527)	(18,527)	(16,980)	(16,980)	(16,980)	(16,483)	(16,483)	(16,483)	(16,483)	(16,483)	(16,531)	(16,531)	(203,470)
18															
19	Schedule 37 & 38 Revenue		(33,266)	(33,266)	(30,354)	(30,354)	(30,354)	(29,927)	(29,927)	(29,927)	(29,927)	(29,927)	(30,008)	(30,008)	(367,248)
20															
21	**Minnesota Share**	50.297%	**(16,732)**	**(16,732)**	**(15,267)**	**(15,267)**	**(15,267)**	**(15,053)**	**(15,053)**	**(15,053)**	**(15,053)**	**(15,053)**	**(15,093)**	**(15,093)**	**(184,716)**

Line No.			2019 Jan Actual	2019 Feb Actual	2019 Mar Actual	2019 Apr Actual	2019 May Actual	2019 Jun Actual	2019 Jul Actual	2019 Aug Actual	2019 Sep Actual	2019 Oct Actual	2019 Nov Actual	2019 Dec Actual	2019 Total Actual
1	Total Schedule 26 Revenue		(1,202,400)	(1,040,711)	(1,145,823)	(972,504)	(1,067,127)	(1,251,344)	(1,476,505)	(1,399,169)	(1,248,786)	(1,124,703)	(1,083,428)	(1,135,396)	(14,147,895)
2	Total Schedule 26 Revenue Less 37 & 38 Reve		(1,202,400)	(1,040,711)	(1,145,823)	(972,504)	(1,067,127)	(1,251,344)	(1,476,505)	(1,399,169)	(1,248,786)	(1,124,703)	(1,083,428)	(1,135,396)	(14,147,895)
3															
4	Fargo	68.09%	(818,690)	(708,600)	(780,168)	(662,159)	(726,585)	(852,015)	(1,005,323)	(952,666)	(850,273)	(765,788)	(737,684)	(773,069)	(9,633,019)
5	Bemidji	14.21%	(170,825)	(147,854)	(162,787)	(138,164)	(151,607)	(177,778)	(209,767)	(198,780)	(177,415)	(159,787)	(153,923)	(161,306)	(2,009,991)
6	Cass Lake - Bemdji	6.10%	(73,310)	(63,452)	(69,861)	(59,294)	(65,063)	(76,294)	(90,023)	(85,307)	(76,138)	(68,573)	(66,057)	(69,225)	(862,597)
7	Rugby	0.34%	(4,052)	(3,507)	(3,861)	(3,277)	(3,596)	(4,217)	(4,976)	(4,715)	(4,208)	(3,790)	(3,651)	(3,826)	(47,678)
8	Casselton-Buffalo	10.46%	(125,735)	(108,827)	(119,819)	(101,695)	(111,589)	(130,853)	(154,398)	(146,311)	(130,586)	(117,610)	(113,294)	(118,728)	(1,479,445)
9	Spiritwood	0.65%	(7,755)	(6,713)	(7,391)	(6,273)	(6,883)	(8,071)	(9,523)	(9,025)	(8,055)	(7,254)	(6,988)	(7,323)	(91,254)
10															
11	Schedule 26 Revenue		(1,200,368)	(1,038,953)	(1,143,886)	(970,861)	(1,065,324)	(1,249,229)	(1,474,010)	(1,396,804)	(1,246,675)	(1,122,802)	(1,081,597)	(1,133,477)	(14,123,985)
12															
13	**Minnesota Share**	50.297%	**(603,754)**	**(522,566)**	**(575,345)**	**(488,318)**	**(535,830)**	**(628,330)**	**(741,389)**	**(702,556)**	**(627,046)**	**(564,741)**	**(544,015)**	**(570,110)**	**(7,104,001)**
14															
15															
16	Schedule 37	1.05%	(12,862)	(12,862)	(12,862)	(12,862)	(12,862)	(12,872)	(12,872)	(12,872)	(12,873)	(12,877)	(12,877)	(12,877)	(154,429)
17	Schedule 38	1.30%	(15,234)	(15,234)	(15,234)	(15,234)	(15,234)	(15,121)	(15,121)	(15,121)	(15,123)	(15,128)	(15,128)	(15,128)	(182,039)
18															
19	Schedule 37 & 38 Revenue		(28,096)	(28,096)	(28,096)	(28,096)	(28,096)	(27,992)	(27,992)	(27,992)	(27,996)	(28,005)	(28,005)	(28,005)	(336,468)
20															
21	**Minnesota Share**	50.297%	**(14,131)**	**(14,131)**	**(14,131)**	**(14,131)**	**(14,131)**	**(14,079)**	**(14,079)**	**(14,079)**	**(14,081)**	**(14,086)**	**(14,086)**	**(14,086)**	**(169,235)**

Line No.			2020 Jan Actual	2020 Feb Actual	2020 Mar Actual	2020 Apr Projected	2020 May Projected	2020 Jun Projected	2020 Jul Projected	2020 Aug Projected	2020 Sep Projected	2020 Oct Projected	2020 Nov Projected	2020 Dec Projected	2020 Total Projected
1	Total Schedule 26 Revenue		(899,634)	(880,781)	(811,503)	(725,651)	(1,075,032)	(1,186,834)	(1,130,933)	(1,130,933)	(1,102,983)	(893,354)	(851,428)	(865,404)	(11,554,471)
2	Total Schedule 26 Revenue Less 37 & 38 Reve		(899,634)	(880,781)	(811,503)	(708,424)	(1,049,511)	(1,158,659)	(1,104,085)	(1,104,085)	(1,076,798)	(872,146)	(831,216)	(844,859)	(11,341,702)
3															
4	Fargo	67.53%	(607,559)	(594,827)	(548,041)	(478,427)	(708,777)	(782,489)	(745,633)	(745,633)	(727,205)	(588,995)	(561,353)	(570,567)	(7,659,505)
5	Bemidji	13.75%	(123,718)	(121,125)	(111,598)	(97,422)	(144,329)	(159,339)	(151,834)	(151,834)	(148,081)	(119,938)	(114,309)	(116,185)	(1,559,711)
6	Cass Lake - Bemdji	5.85%	(52,647)	(51,543)	(47,489)	(41,457)	(61,417)	(67,805)	(64,611)	(64,611)	(63,014)	(51,038)	(48,643)	(49,441)	(663,716)
7	Rugby	-0.41%	3,644	3,567	3,287	2,869	4,251	4,693	4,472	4,472	4,361	3,532	3,366	3,422	45,934
8	Casselton-Buffalo	12.46%	(112,085)	(109,737)	(101,105)	(88,263)	(130,759)	(144,357)	(137,558)	(137,558)	(134,158)	(108,661)	(103,561)	(105,261)	(1,413,063)
9	Spiritwood	0.63%	(5,668)	(5,549)	(5,112)	(4,463)	(6,612)	(7,300)	(6,956)	(6,956)	(6,784)	(5,495)	(5,237)	(5,323)	(71,453)
10															
11	Schedule 26 Revenue		(898,033)	(879,213)	(810,059)	(707,163)	(1,047,643)	(1,156,597)	(1,102,120)	(1,102,120)	(1,074,881)	(870,594)	(829,736)	(843,355)	(11,321,514)
12															
13	**Minnesota Share**	50.297%	**(451,687)**	**(442,222)**	**(407,439)**	**(355,685)**	**(526,938)**	**(581,738)**	**(554,338)**	**(554,338)**	**(540,638)**	**(437,886)**	**(417,336)**	**(424,186)**	**(5,694,430)**
14															
15															
16	Schedule 37	1.09%	(10,216)	(9,896)	(10,224)	(7,907)	(11,713)	(12,932)	(12,323)	(12,323)	(12,018)	(9,734)	(9,277)	(9,429)	(127,991)
17	Schedule 38	1.29%	(12,735)	(12,300)	(12,744)	(9,320)	(13,808)	(15,244)	(14,526)	(14,526)	(14,167)	(11,474)	(10,936)	(11,115)	(152,893)
18															
19	Schedule 37 & 38 Revenue		(22,951)	(22,196)	(22,968)	(17,227)	(25,521)	(28,175)	(26,848)	(26,848)	(26,185)	(21,208)	(20,213)	(20,545)	(280,884)
20															
21	**Minnesota Share**	50.297%	**(11,544)**	**(11,164)**	**(11,552)**	**(8,665)**	**(12,836)**	**(14,171)**	**(13,504)**	**(13,504)**	**(13,170)**	**(10,667)**	**(10,167)**	**(10,333)**	**(141,278)**

Line No.			2021 Jan Projected	2021 Feb Projected	2021 Mar Projected	2021 Apr Projected	2021 May Projected	2021 Jun Projected	2021 Jul Projected	2021 Aug Projected	2021 Sep Projected	2021 Oct Projected	2021 Nov Projected	2021 Dec Projected	2021 Total Projected
1	Total Schedule 26 Revenue		(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(1,188,783)	(14,265,392)
2	Total Schedule 26 Revenue Less 37 & 38 Reve		(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(1,159,935)	(13,919,224)
3															
4	Fargo	67.53%	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(783,351)	(9,400,209)
5	Bemidji	13.75%	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(159,514)	(1,914,172)
6	Cass Lake - Bemdji	5.85%	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(67,879)	(814,553)
7	Rugby	-0.41%	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	4,698	56,373
8	Casselton-Buffalo	12.46%	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(144,516)	(1,734,196)
9	Spiritwood	0.63%	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(7,308)	(87,691)
10															
11	Schedule 26 Revenue		(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(1,157,871)	(13,894,448)
12															
13	**Minnesota Share**	50.297%	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(582,379)**	**(6,988,550)**
14															
15															
16	Schedule 37	1.11%	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(13,145)	(157,739)
17	Schedule 38	1.32%	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(15,702)	(188,429)
18															
19	Schedule 37 & 38 Revenue		(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(28,847)	(346,168)
20															
21	**Minnesota Share**	50.297%	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(14,509)**	**(174,114)**

Otter Tail Power Company
Transmission Cost Recovery Rider
Minnesota

Line No.			2016 Jan Actual	2016 Feb Actual	2016 Mar Actual	2016 Apr Actual	2016 May Actual	2016 Jun Actual	2016 Jul Actual	2016 Aug Actual	2016 Sep Actual	2016 Oct Actual	2016 Nov Actual	2016 Dec Actual	2016 Total Actual
1	Total Schedule 26A Revenue		(1,179,064)	(1,113,315)	(1,071,016)	(941,692)	(998,893)	(1,086,557)	(1,220,884)	(1,195,574)	(1,112,700)	(907,549)	(886,631)	(764,229)	(12,478,103)
2															
3	CAPX 2020 - Brookings	28.61%	(337,325)	(318,515)	(306,413)	(269,414)	(285,779)	(310,860)	(349,290)	(342,049)	(318,339)	(259,646)	(253,662)	(218,643)	(3,569,935)
4	MVP Brookings		0	0	0	0	0	0	0	0	0	0	0	0	0
5	MVP Ellendale		0	0	0	0	0	0	0	0	0	0	0	0	0
6															
7	**Minnesota Share**	47.89%	**(161,545)**	**(152,537)**	**(146,741)**	**(132,265)**	**(143,740)**	**(156,354)**	**(175,684)**	**(172,042)**	**(160,116)**	**(130,595)**	**(127,585)**	**(109,972)**	**(1,769,177)**
	effective April 16, 2016	50.297%													

Line No.			2017 Jan Actual	2017 Feb Actual	2017 Mar Actual	2017 Apr Actual	2017 May Actual	2017 Jun Actual	2017 Jul Actual	2017 Aug Actual	2017 Sep Actual	2017 Oct Actual	2017 Nov Actual	2017 Dec Actual	2017 Total Actual
1	Total Schedule 26A Revenue		(2,068,901)	(1,717,002)	(1,621,218)	(1,526,191)	(1,651,418)	(1,863,213)	(2,044,192)	(2,081,122)	(1,765,100)	(1,647,036)	(1,591,942)	(1,506,712)	(21,084,048)
2															
3	CAPX 2020 - Brookings	18.60%	(384,770)	(319,325)	(301,511)	(283,838)	(307,127)	(346,517)	(380,175)	(387,043)	(328,270)	(306,313)	(296,066)	(280,215)	(3,921,169)
4	MVP Brookings		0	0	0	0	0	0	0	0	0	0	0	0	0
5	MVP Ellendale		0	0	0	0	0	0	0	0	0	0	0	0	0
6															
7	MISO Settlements			397,623	11,682		8,546								417,850
8															
9	**Minnesota Share**	50.297%	**(193,529)**	**39,382**	**(145,777)**	**(142,763)**	**(150,179)**	**(174,289)**	**(191,218)**	**(194,673)**	**(165,111)**	**(154,067)**	**(148,914)**	**(140,941)**	**(1,762,079)**

Line No.			2018 Jan Actual	2018 Feb Actual	2018 Mar Actual	2018 Apr Actual	2018 May Actual	2018 Jun Actual	2018 Jul Actual	2018 Aug Actual	2018 Sep Actual	2018 Oct Actual	2018 Nov Actual	2018 Dec Actual	2018 Total Actual
1	Total Schedule 26A Revenue		(2,371,505)	(1,998,146)	(1,519,591)	(1,745,447)	(1,866,440)	(2,075,598)	(2,296,462)	(2,100,377)	(1,971,300)	(1,867,918)	(1,879,243)	(1,624,038)	(23,316,064)
2															
3	CAPX 2020 - Brookings	14.32%	(339,659)	(286,184)	(217,643)	(249,992)	(267,321)	(297,278)	(328,911)	(300,826)	(282,339)	(267,533)	(269,155)	(232,603)	(3,339,443)
4	MVP Brookings		0	0	0	0	0	0	0	0	0	0	0	0	0
5	MVP Ellendale		0	0	0	0	0	0	0	0	0	0	0	0	0
6															
7	**Minnesota Share**	50.297%	**(170,840)**	**(143,943)**	**(109,469)**	**(125,739)**	**(134,456)**	**(149,523)**	**(165,434)**	**(151,308)**	**(142,009)**	**(134,562)**	**(135,378)**	**(116,993)**	**(1,679,654)**

Line No.			2019 Jan Actual	2019 Feb Actual	2019 Mar Actual	2019 Apr Actual	2019 May Actual	2019 Jun Actual	2019 Jul Actual	2019 Aug Actual	2019 Sep Actual	2019 Oct Actual	2019 Nov Actual	2019 Dec Actual	2019 Total Actual
1	Total Schedule 26A Revenue		(2,095,445)	(1,793,639)	(1,858,551)	(1,712,383)	(1,874,918)	(2,001,401)	(2,144,859)	(2,134,256)	(1,847,329)	(1,740,795)	(1,741,955)	(1,954,034)	(22,899,565)
2															
3	CAPX 2020 - Brookings	12.61%	(264,187)	(226,137)	(234,321)	(215,892)	(236,384)	(252,331)	(270,417)	(269,081)	(232,906)	(219,474)	(219,621)	(246,359)	(2,887,108)
4	MVP Brookings		0	0	0	0	0	0	0	0	0	0	0	0	0
5	MVP Ellendale		0	0	0	0	0	0	0	0	0	0	0	0	0
6															
7	**Minnesota Share**	50.297%	**(132,879)**	**(113,741)**	**(117,857)**	**(108,588)**	**(118,895)**	**(126,916)**	**(136,013)**	**(135,341)**	**(117,146)**	**(110,390)**	**(110,463)**	**(123,912)**	**(1,452,141)**

Line No.			2020 Jan Actual	2020 Feb Actual	2020 Mar Actual	2020 Apr Projected	2020 May Projected	2020 Jun Projected	2020 Jul Projected	2020 Aug Projected	2020 Sep Projected	2020 Oct Projected	2020 Nov Projected	2020 Dec Projected	2020 Total Projected
1	Total Schedule 26A Revenue		(2,002,979)	(1,804,758)	(1,850,025)	(1,709,486)	(1,955,369)	(2,089,487)	(2,245,958)	(2,223,605)	(1,955,369)	(1,821,251)	(1,843,604)	(1,933,016)	(23,434,909)
2															
3	CAPX 2020 - Brookings	13.05%	(261,333)	(235,470)	(241,376)	(223,040)	(255,121)	(272,620)	(293,035)	(290,118)	(255,121)	(237,622)	(240,539)	(252,204)	(3,057,599)
4	MVP Brookings		0	0	0	0	0	0	0	0	0	0	0	0	0
5	MVP Ellendale		0	0	0	0	0	0	0	0	0	0	0	0	0
6															
7	**Minnesota Share**	50.297%	**(131,444)**	**(118,436)**	**(121,406)**	**(112,183)**	**(128,319)**	**(137,121)**	**(147,389)**	**(145,922)**	**(128,319)**	**(119,518)**	**(120,985)**	**(126,852)**	**(1,537,894)**

Line No.			2021 Jan Projected	2021 Feb Projected	2021 Mar Projected	2021 Apr Projected	2021 May Projected	2021 Jun Projected	2021 Jul Projected	2021 Aug Projected	2021 Sep Projected	2021 Oct Projected	2021 Nov Projected	2021 Dec Projected	2021 Total Projected
1	Total Schedule 26A Revenue		(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(1,939,463)	(23,273,553)
2															
3	CAPX 2020 - Brookings	13.05%	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(253,046)	(3,036,547)
4	MVP Brookings		0	0	0	0	0	0	0	0	0	0	0	0	0
5	MVP Ellendale		0	0	0	0	0	0	0	0	0	0	0	0	0
6															
7	**Minnesota Share**	50.297%	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(127,275)**	**(1,527,305)**

Line No.			2016 Jan Actual	2016 Feb Actual	2016 Mar Actual	2016 Apr Actual	2016 May Actual	2016 Jun Actual	2016 Jul Actual	2016 Aug Actual	2016 Sep Actual	2016 Oct Actual	2016 Nov Actual	2016 Dec Actual	2016 Total Actual
1	Total MISO MVP ARR Revenue Credits		(6,306)	(6,877)	(6,208)	(4,406)	(4,461)	(3,859)	262	(2,971)	(1,392)	(1,535)	(1,795)	(1,957)	(41,506)
2															
3															
4	**Minnesota Share**	47.89%	**(3,020)**	**(3,294)**	**(2,973)**	**(2,163)**	**(2,244)**	**(1,941)**	**132**	**(1,495)**	**(700)**	**(772)**	**(903)**	**(984)**	**(20,357)**
	effective April 16, 2016	50.297%													

Line No.			2017 Jan Actual	2017 Feb Actual	2017 Mar Actual	2017 Apr Actual	2017 May Actual	2017 Jun Actual	2017 Jul Actual	2017 Aug Actual	2017 Sep Actual	2017 Oct Actual	2017 Nov Actual	2017 Dec Actual	2017 Total Actual
1	Total MISO MVP ARR Revenue Credits		(4,077)	(3,966)	(3,801)	(1,711)	(1,556)	(1,407)	(3,093)	(1,881)	(678)	(535)	(619)	(760)	(24,085)
2															
3															
4	**Minnesota Share**	50.297%	**(2,051)**	**(1,995)**	**(1,912)**	**(861)**	**(783)**	**(708)**	**(1,556)**	**(946)**	**(341)**	**(269)**	**(311)**	**(382)**	**(12,114)**

Line No.			2018 Jan Actual	2018 Feb Actual	2018 Mar Actual	2018 Apr Actual	2018 May Actual	2018 Jun Actual	2018 Jul Actual	2018 Aug Actual	2018 Sep Actual	2018 Oct Actual	2018 Nov Actual	2018 Dec Actual	2018 Total Actual
1	Total MISO MVP ARR Revenue Credits		(5,531)	(5,238)	(5,553)	(2,485)	(2,307)	(1,882)	(995)	(1,193)	(1,096)	(282)	(323)	(349)	(27,234)
2															
3															
4	**Minnesota Share**	50.297%	**(2,782)**	**(2,635)**	**(2,793)**	**(1,250)**	**(1,160)**	**(947)**	**(500)**	**(600)**	**(551)**	**(142)**	**(162)**	**(176)**	**(13,698)**

Line No.			2019 Jan Actual	2019 Feb Actual	2019 Mar Actual	2019 Apr Actual	2019 May Actual	2019 Jun Actual	2019 Jul Actual	2019 Aug Actual	2019 Sep Actual	2019 Oct Actual	2019 Nov Actual	2019 Dec Actual	2019 Total Actual
1	Total MISO MVP ARR Revenue Credits		(7,836)	(8,178)	(8,671)	(3,160)	(2,840)	(2,831)	(821)	(848)	(948)	(193)	(199)	(268)	(36,794)
2															
3															
4	**Minnesota Share**	50.297%	**(3,942)**	**(4,113)**	**(4,361)**	**(1,589)**	**(1,428)**	**(1,424)**	**(413)**	**(427)**	**(477)**	**(97)**	**(100)**	**(135)**	**(18,507)**

Line No.			2020 Jan Actual	2020 Feb Actual	2020 Mar Actual	2020 Apr Projected	2020 May Projected	2020 Jun Projected	2020 Jul Projected	2020 Aug Projected	2020 Sep Projected	2020 Oct Projected	2020 Nov Projected	2020 Dec Projected	2020 Total Projected
1	Total MISO MVP ARR Revenue Credits		(7,306)	(7,465)	(7,067)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(45,238)
2															
3															
4	**Minnesota Share**	50.297%	**(3,675)**	**(3,754)**	**(3,554)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(22,753)**

Line No.			2021 Jan Projected	2021 Feb Projected	2021 Mar Projected	2021 Apr Projected	2021 May Projected	2021 Jun Projected	2021 Jul Projected	2021 Aug Projected	2021 Sep Projected	2021 Oct Projected	2021 Nov Projected	2021 Dec Projected	2021 Total Projected
1	Total MISO MVP ARR Revenue Credits		(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(31,200)
2															
3															
4	**Minnesota Share**	50.297%	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(1,308)**	**(15,693)**

Federal ADIT Proration

	A	B	C	D
1		January 2021 - December 2021 Recovery Period		
2	Month	**All Projects' Revenue Requirements**	**All Projects' Revenue Requirements with ADIT-Prorate**	**Difference due to Federal ADIT Proration (B - A)**
3	Jun-19	$76,434	$76,574	$140
4	Jul-19	$76,434	$76,574	$140
5	Aug-19	$76,434	$76,574	$140
6	Sep-19	$76,434	$76,574	$140
7	Oct-19	$76,434	$76,574	$140
8	Nov-19	$76,434	$76,574	$140
9	Dec-19	$83,874	$84,014	$140
10	Jan-20	$83,979	$84,119	$140
11	Feb-20	$84,084	$84,224	$140
12	Mar-20	$84,109	$84,249	$140
13	Apr-20	$84,109	$84,249	$140
14	May-20	$84,109	$84,249	$140
15		$962,868	$964,548	$1,681

2021 Attachment O Filing

Line No.			Total	Allocator		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					$39,217,256
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34)	154,227	TP	1.00000	154,227
3	Account No. 456.1	(page 4, line 37)	5,961,627	TP	1.00000	5,961,627
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)					6,115,854
7				Wholesale Revenue Credit		15.59%

2020 Attachment O Filing

Line No.			Total	Allocator		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					$39,217,256
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34)	154,227	TP	1.00000	154,227
3	Account No. 456.1	(page 4, line 37)	5,961,627	TP	1.00000	5,961,627
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)					6,115,854
7				Wholesale Revenue Credit		15.59%

2019 Attachment O Filing

Line No.			Total	Allocator		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					$34,935,763
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34)	117,879	TP	1.00000	117,879
3	Account No. 456.1	(page 4, line 37)	2,844,947	TP	1.00000	2,844,947
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)					2,962,826
7				Wholesale Revenue Credit		8.48%

2018 Attachment O Filing

Line No.			Total	Allocator		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					$35,186,749
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34)	109,188	TP	1.00000	109,188
3	Account No. 456.1	(page 4, line 37)	3,703,797	TP	1.00000	3,703,797
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)					3,812,985
7				Wholesale Revenue Credit		10.84%

2017 Attachment O Filing

Line No.			Total	Allocator		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					$36,836,735
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34)	82,711	TP	1.00000	82,711
3	Account No. 456.1	(page 4, line 37)	5,926,663	TP	1.00000	5,926,663
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)					6,009,374
7	MISO ROE1 Refund					96,177
8	Total Revenue Subject to the Wholesale Revenue Credit					6,105,551
9				Wholesale Revenue Credit		16.57%

2016 Attachment O Filing

Line No.			Total	Allocator		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					$34,594,679
	REVENUE CREDITS	(Note T)	Total	Allocator		
2	Account No. 454	(page 4, line 34)	150,024	TP	1.00000	150,024
3	Account No. 456.1	(page 4, line 37)	6,029,879	TP	1.00000	6,029,879
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)					6,179,903
7				Wholesale Revenue Credit		17.86%

Attachment 14

Redline and Clean Versions of

Tariff Sheet MN 13.05 – Transmission Cost Recovery Rider

TRANSMISSION COST RECOVERY RIDER

DESCRIPTION	RATE CODE
Large General Service – Demand charge	MTCRD
Large General Service – Energy charge	MTCRE
Controlled Service	MTCRC
Lighting	MTCRL
All Other Service	MTCRO

RULES AND REGULATIONS: Terms and conditions of this electric rate schedule and the General Rules and Regulations govern use of this rider.

AVAILABILITY: This rider is available to any electric service under all of the Company's retail rate schedules.

COST RECOVERY FACTOR: There shall be included on each Minnesota Customer's monthly bill a Transmission Cost Recovery charge, which shall be calculated before any applicable municipal payment adjustments and sales taxes as provided in the General Rules and Regulations for the Company's electric service. The following charges are applicable in addition to all charges for service being taken under the Company's standard rate schedules.

RATE:

TRANSMISSION COST RECOVERY				
Energy Charge per kWh:		kWh		kW
Large General Service	**(a)**	N/A	¢/kWh	$1.943~~(0.650)~~
Controlled Service	**(b)**	0.099~~(0.032)~~	¢/kWh	N/A
Lighting	**(c)**	0.418~~(0.113)~~	¢/kWh	N/A
All Other Service		0.558~~(0.173)~~	¢/kWh	N/A

(a) Rate schedules 10.04 Large General Service, 10.05 Large General Service – Time of Day, 14.02 Real Time Pricing Rider and 14.03 Large General Service Rider.
(b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load, and 14.07 Fixed Time of Service
Rate Schedules 11.03 Outdoor Lighting (Energy only), ~~and~~ 11.04 Outdoor Lighting and 11.07 LED Street and Area Lighting Dusk to Dawn

(c)

DETERMINATION OF DEMAND CHARGE (LARGE GENERAL SERVICE CLASS ONLY): The Demand charge shall be billed according to the Demand charge as defined in the applicable rate schedule the Customer is taking service.

MANDATORY AND VOLUNTARY RIDERS: The amount of a bill for service will be modified by any Mandatory Rate Riders that must apply and by any Voluntary Rate Riders selected by the Customer, unless otherwise noted in this rider. See Sections 12.00, 13.00 and 14.00 of the Minnesota electric rates for the matrices of riders.

TRANSMISSION COST RECOVERY RIDER

DESCRIPTION	RATE CODE
Large General Service – Demand charge	MTCRD
Large General Service – Energy charge	MTCRE
Controlled Service	MTCRC
Lighting	MTCRL
All Other Service	MTCRO

RULES AND REGULATIONS: Terms and conditions of this electric rate schedule and the General Rules and Regulations govern use of this rider.

AVAILABILITY: This rider is available to any electric service under all of the Company's retail rate schedules.

COST RECOVERY FACTOR: There shall be included on each Minnesota Customer's monthly bill a Transmission Cost Recovery charge, which shall be calculated before any applicable municipal payment adjustments and sales taxes as provided in the General Rules and Regulations for the Company's electric service. The following charges are applicable in addition to all charges for service being taken under the Company's standard rate schedules.

RATE:

TRANSMISSION COST RECOVERY

Energy Charge per kWh:		kWh		kW	
Large General Service	**(a)**	N/A	¢/kWh	$1.943	**R**
Controlled Service	**(b)**	0.099	¢/kWh	N/A	**R**
Lighting	**(c)**	0.418	¢/kWh	N/A	**R**
All Other Service		0.558	¢/kWh	N/A	**R**

(a) Rate schedules 10.04 Large General Service, 10.05 Large General Service – Time of Day, 14.02 Real Time Pricing Rider and 14.03 Large General Service Rider.
(b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load, and 14.07 Fixed Time of Service
(c) Rate Schedules 11.03 Outdoor Lighting (Energy only), 11.04 Outdoor Lighting and 11.07 LED Street and Area Lighting Dusk to Dawn **N** **N**

Customers notice

The Minnesota Public Utilities Commission has approved an adjustment to the Transmission Cost Recovery Rider that is part of the Resource Adjustment on your monthly electric service statement. This rider recovers costs associated with transmission projects that help to ensure we can continue to provide you with safe and reliable service. The table below shows the prior and new rates, beginning January 1, 2021, for all classes of customers. A residential customer who uses 1,000 kWh per month will see a bill increase of $7.32.

Class	Prior Rate	January 1, 2021 Rate
Large General Service	$ (0.650) per kW	$ 1.943 per kW
Controlled Service	$ (0.00032) per kwh	$0.00099 per kwh
Lighting	$ (0.00113) per kwh	$0.00418 per kwh
All Other Service	$ (0.00173) per kwh	$0.00558 per kwh

For more information contact Customer Service at 800-257-4044 or visit www.otpco.com.

1. **Whether any of the transmission projects included in its 2018 TCRR were over their respective caps**

Otter Tail includes two projects under Scenario B of its 2018 TCRR. Those projects are the Big Stone Area Transmission (BSAT) Brookings and BSAT Ellendale projects (collectively BSAT Projects). Historically, the Commission has capped TCRR recovery at the costs used in certificate of need proceedings before the Commission. These projects did not require a certificate of need from the Commission and the cost of the projects has not been reviewed by the Commission

2. **Identify the specific amount of MISO Schedule 26 revenues and expenses associated with the Courtenay Wind Farm transmission project that was excluded from its 2018 TCRR**

In Table 1 below Otter Tail identifies the net financial impact of including the Courtenay Wind Project in the TCRR for the June 2019 through May 2020 recovery period. As shown in Table 1, the Minnesota State TCRR revenue requirement for the recovery period is $10,532, Schedule 26 Expenses is $114, and Schedule 26 Revenue is $13,270. Thus, including the Courtenay Wind Project in the TCRR would decrease the revenue requirement by $2,624, an amount which has an immaterial impact on the proposed rates.

Table 1	June 2019 - May 2020			
Project	**State Revenue Requirement**	**Schedule 26 Expense**	**Schedule 26 Revenue**	**Net Revenue Requirement**
Courtenay Wind Project	$ 10,532	$ 114	$ (13,270)	$ (2,624)

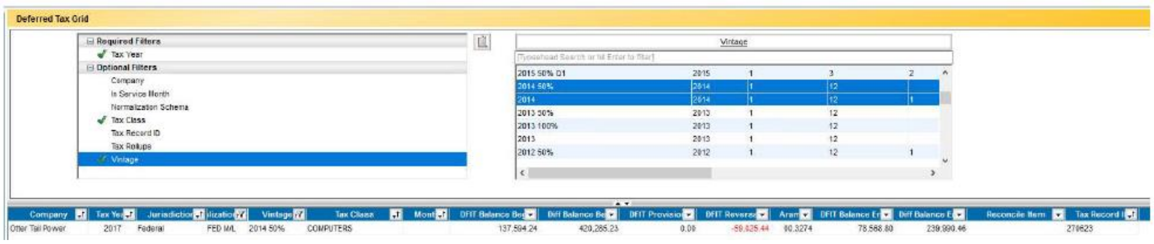
3. **Provide the excess ADIT balance as of December 31, 2017 for its TCRR along with OTP's proposed amortization period using the ARAM**

Otter Tail's total ADIT balances are as follows as of December 31, 2017:

Project	Federal ADIT Balance	Excess Portion
BSAT Brookings	$11,874,894	$4,749,958
BSAT Ellendale	$0	$0

To be in compliance with the normalization requirements of the Internal Revenue Service, Otter Tail applies the Average Rate Assumption Method (ARAM) to the protected portions of the excess federal ADIT balances that relate to the use of accelerated tax depreciation for federal income tax purposes at the Total Company level. This is consistent with past practice as it relates to the reversing of deferred taxes on the books today. The average rate method uses the ending deferred tax balances divided by ending timing difference balance to derive the rate needed to reverse deferred taxes, so they all are reversed at the time that the timing difference expires. This adjustment is reflected in the TCJA proceeding[1] and the resulting base rate adjustment.

Otter Tail uses the software PowerTax to track and calculate the origination and reversal of ADIT balances. Below is an example from the PowerTax system. This report illustrates how the system tracks each jurisdiction, vintage, and tax class and computes an ARAM for each.



Any adjustment for excess ADIT would be a balance sheet adjustment to reallocate the excess balance from ADIT FERC accounts to a regulated liability account, therefore total liabilities and rate base would be unchanged.

No adjustment is needed within the TCRR to account for the ARAM. Otter Tail is estimating an amortization of 25 years based on the average life of Otter Tail Property.

4. Explain whether OTP excluded its internal capitalized costs from recovery in its 2018 TCRR

Otter Tail did not exclude internal capitalized costs when calculating the revenue requirement under Scenario B (i.e. the BSAT Projects are included in the TCRR under the all-in method). The Commission ordered Otter Tail to include the BSAT costs into the TCRR as part of Otter Tail's last rate case, Docket No. E017/M-15-1033. Internal labor costs associated with these projects were not and are not included as part of the costs used to establish base rates; rather, 100% of the internal labor costs for the BSAT Projects was excluded from the test year and included for recovery in the TCRR. Thus, there is no double recovery potential under Scenario B. Included as Schedule 1 is a copy of test year adjustment MN-17, FERC Transmission Adjustment, Proposed Test Year 2016, from the last rate case. As identified in this adjustment, the CWIP balances (inclusive of any internal costs) for the BSAT Projects were moved from the 2016 test year and direct assigned to the FERC Jurisdiction. At the end of the rate case the BSAT Projects were moved from the FERC Jurisdiction to the TCRR.

[1] Minnesota Docket No. EG999-CI-17-895

5. Approve OTP's proposed ADIT proration for the forecasted test year in the 2018 TCRR, subject to a true-up calculation in the following year using actual non-prorated ADIT amounts

Otter Tail submitted this TCRR update under Docket E017/M-16-373 as a Supplemental Filing, and as a result, has handled the proration of ADIT consistent with the initial filing. If the BSAT projects remain in the TCRR after the Supreme Court ruling, in Otter Tail's next Annual Update to the TCRR, Otter Tail will include narrative and methodology that ensures Otter Tail is in compliance with the IRS rules on the proration and associated true-up of ADIT for purposes of preserving accelerated tax depreciation.

6. Require OTP to begin amortizing and refunding its excess ADIT balances in its revenue requirement calculations in its 2018 TCRR

Please refer to question #3.

7. Require OTP to continue to include its wholesale transmission revenues or net credit for any non-RECB transmission projects included in future TCRR filings

Otter Tail agrees to continue including wholesale transmission revenue or net credits for non-RECB transmission projects included in future TCRR filings.

OTTER TAIL POWER COMPANY
Docket No: E017/M-18-748

Response to: MN Department of Commerce
Analyst: Mark Johnson
Date Received: July 23, 2020
Date Due: August 03, 2020
Date of Response: August 03, 2020
Responding Witness: Bryce Haugen, Senior Rates Analyst, Regulatory Administration

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Information Request:

Topic: Schedule 26A Expenses
Reference(s): OTP's May 7, 2020 Filing; Attachment 2

Attachment 2, Line 5, shows Schedule 26A expenses of $4,210,809.

A. Does the $4,210,809 figure represent OTP's allocated share of costs associated with all utility Multi-Value Projects (MVPs), except for the two Big Stone Area Transmission Projects (BSAT - Brookings and BSAT - Ellendale) MVPs owned by OTP? Please explain your response.

B. Does the $4,210,809 figure include OTP's allocated share of costs associated with Xcel's ownership of the BSAT-Brookings MVP? If yes, please identify the amount.

C. Does the $4,210,809 figure include OTP's allocated share of costs associated with its ownership in a third MVP - CAPX 2020 Brookings MVP? If yes, please identify the amount.

Attachments: 0

Response:

A. Otter Tail is a partial owner of the BSAT-Brooking project and the BSAT-Ellendale project (the BSAT Projects). A.The $4,210,809 in Attachment 2, Line 5 represents all of Otter Tail's MISO-allocated costs for all MVPs other than the costs associated with Otter Tail's investment in the BSAT Projects. Otter Tail's proposed TCRR rates exclude Minnesota revenue requirement and MISO revenues and expenses associated with Otter Tail's investments in the BSAT Projects, consistent with the April 22, 2020 ruling of the Minnesota Supreme Court. As a result, Otter Tail's Minnesota customers pay no Schedule 26A expense for the portion of the BSAT Projects associated with Otter Tail's investment, and do not pay any Minnesota revenue requirement for Otter Tail's investments in the BSAT Projects.

As further explanation, Schedule 26A expense is the cost allocated to Otter Tail (and other utilities) to pay for MISO Multi-Value Projects (MVPs):

> [MVPs] have such significant costs, and system wide benefits, that MISO provides for their costs to be recovered from all [utilities in the MISO Region] – and by extension, from their nearly 30 million retail customers.[1]

Otter Tail (and its retail customers) are responsible for approximately 0.98 percent of these costs.[2]

The obligation for each utility's customers to pay a portion of other utilities' MVP costs has been upheld:

> [T]o obtain the benefits of the MVP program each state's MISO members may have to shoulder costs of some specific projects that they'd prefer not to support. … The requirement of proportionality between costs and benefits requires that all beneficiaries—which [FERC] has determined include all users of the MISO grid…—shoulder a reasonable portion of MVP costs.[3]

Costs of other utilities' MVP investments are eligible for cost recovery through the TCRR[4]

Otter Tail calculated the MISO Schedule 26A expense attributable to its investment in the BSAT Projects based on Otter Tail's Attachment MM annual revenue requirement for the BSAT Projects divided by total MISO Attachment MM annual revenue requirements. Based on MISO's forward looking test year (FLTY) data, Otter Tail's Attachment MM annual revenue requirement for the BSAT Projects is 2.706 percent of the total MISO Attachment MM annual revenue requirements. Otter Tail excluded 2.706 percent, or $117,125 (OTP MN), of the Minnesota jurisdictional portion of Otter Tail's allocated share of MISO Schedule 26A expense from recovery in Attachment 2.

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[1] *In the Matter of the Application of Otter Tail Power Company for Authority to Increase Rates for Electric Service in Minnesota*, Docket No. E017/15-1033, Findings of Fact, Conclusions and Order, p. 14 (May 1, 2017).
[2] *Id.*
[3] *Ill. Commerce Comm'n v. FERC*, 721 F.3d 764, 773, 780 (7th Cir. 2013).
[4] Minn. Stat. § 216B.16, subd. 7b(a)(3).

B. Yes. As discussed in the answer to part A), above, the $4,210,809 (OTP MN) figure from Attachment 2 includes all MISO Schedule 26A expenses, less the portion attributable to Otter Tail's investment in the BSAT Projects. Line 5 of Attachment 2 includes the Schedule 26A expense attributable to Xcel Energy's investment in the BSAT-Brookings project.

Otter Tail estimates that approximately $35,474 (OTP MN) of the MISO Schedule 26A expense for the recovery period is related to Xcel's investment in the BSAT-Brookings project. Otter Tail estimates this amount by utilizing Xcel's Attachment MM (Schedule 26A) 2020 FLTY for this project divided by the total MISO Attachment MM 2020 FLTY. Table 1 below provides the calculation.

Table 1[5]

MN-DOC-06-B	A **Transmission Owner or Desciption**	B **Reference/Calculation**	C **Project Annual Revenue Requirement**
1	Xcel: Big Stone South to Big Stone Brookings	2020 FLTY Attachment MM	$ 6,230,857
2	Total Schedule MM Revenue - All Transmission Owners	2020 FLTY Attachment MM	$ 760,180,843
3	Xcel Project Annual Revenue as a percent of Total	D1 / D3	0.820%
4	OTP's MISO Schedule 26A expenses for proposed recovery period	Attachment 8 - 2021 Total	$ 8,604,684
5	OTP's Allocated share of costs associated with Xcel Ownership of BBSAT -Brooking MVP	D3 x D4	$ 70,529
6	OTP MN allocated share of costs	D5 x MN D2 factor - 50.297%	$ 35,474

C. Yes. As discussed in the answer to part A), above, $4,210,809 from Attachment 2, Line 5 includes all MISO Schedule 26A expenses, less the portion attributable to Otter Tail's investment in the BSAT Projects. Line 8 of Attachment 2 also includes the MISO Schedule 26A revenues attributable to Otter Tail's investment in the CAPX 2020 Brookings project. The Minnesota Supreme Court ruling confirms that Otter Tail decide which projects to seek to include in the TCRR.

[5] Attachment MM January 2020 - https://www.misoenergy.org/markets-and-operations/settlements/ts-pricing/#nt=%2Ftspricingtype%3AAttachment%20MM%20Data&t=10&p=0&s=Updated&sd=desc

Otter Tail estimates that approximately $17,451 (OTP MN) of the MISO Schedule 26A expense for the recovery period is attributable to Otter Tail's investment in the CAPX 2020 Brookings project. Otter Tail estimates this amount by utilizing our MISO Attachment MM (Schedule 26A) 2020 FLTY for this project divided by the total MISO Attachment MM 2020 FLTY. Table 2 below provides the calculation.

Table 2[6]

MN-DOC-06-C	A **Transmission Owner or Desciption**	B **Reference/Calculation**	C **Project Annual Revenue Requirement**
1	Otter Tail Power: CAPX 2020 Brookings MVP	2020 FLTY Attachment MM	$ 3,065,161
2	Total Schedule MM Revenue - All Transmission Owners	2020 FLTY Attachment MM	$ 760,180,843
3	OTP Project Annual Revenue as a percent of Total	D1 / D3	0.403%
4	OTP's MISO Schedule 26A expenses for proposed recovery period	Attachment 8 - 2021 Total	$ 8,604,684
5	OTP's Allocated share of costs associated with Xcel Ownership of BBSAT -Brooking MVP	D3 x D4	$ 34,695
6	OTP MN allocated share of costs	D5 x MN D2 factor - 50.297%	$ 17,451

[6] Attachment MM January 2020 - https://www.misoenergy.org/markets-and-operations/settlements/ts-pricing/#nt=%2Ftspricingtype%3AAttachment%20MM%20Data&t=10&p=0&s=Updated&sd=desc

OTTER TAIL POWER COMPANY
Docket No: E017/M-18-748

Response to: MN Department of Commerce
Analyst: Mark Johnson
Date Received: July 23, 2020
Date Due: August 03, 2020
Date of Response: August 03, 2020
Responding Witness: Bryce Haugen, Senior Rates Analyst, Regulatory Administration

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Information Request:

Topic: Transmission Projects
Reference(s): OTP's May 7, 2020 Filing; Attachments 2 and 4

Besides the two Big Stone Area Transmission Projects (BSAT – Ellendale and BSAT-Brookings) which were excluded, does OTP have any other transmission projects that qualify but are not included for recovery in OTP's TCR Rider in Attachments 2 and 4? Please explain.

Attachments: 0

Response:

The only eligible project that was not included in Attachments 2 and 4 is Otter Tail's share of the transmission portion of the Courtenay Wind Project. To clarify, Attachments 2 and 4 exclude the costs and revenues associated with Otter Tail's investment in the BSAT-Ellendale and BSAT-Brookings projects, consistent with the ruling of the Minnesota Supreme Court.

Part B of Otter Tail's March 8, 2019 response to IR MN-DOC-001 identified four projects (Rugby 41.6 kV Breaker Station, Granville Junction 41.6 kV Breaker Station, Lake Norden Area Transmission Project, transmission portion of the Courtenay Wind Project) that were eligible for TCRR recovery for which Otter Tail did not seek TCRR recovery and the reasoning for not seeking recovery. Since submitting the response to IR MN-DOC-001, Otter Tail has requested three of the four projects (Rugby 41.6 kV Breaker Station, Granville Junction 41.6 kV Breaker Station, Lake Norden Area Transmission Project) be deemed eligible for TCRR recovery. That request is pending in Docket No. E017/M-19-530.

Rugby 41.6 kV Breaker Station, Granville Junction 41.6 kV Breaker Station and the Lake Norden Area Transmission Project are included in Attachments 2 and 4. The transmission portion of the Courtenay Wind Project is not included in Attachments 2 and 4. As discussed in Attachment A to Otter Tail's April 10, 2019 request for extension in this Docket, including Courtenay Wind Project would have an immaterial impact (approximately $2,000) on the TCRR revenue requirement.

CERTIFICATE OF SERVICE

RE: In the Matter of the Petition of Otter Tail Power Company for Approval of a Transmission Cost Recovery Rider Annual Adjustment MPUC Docket No. E017/M-18-748

I, Kim Ward, hereby certify that I have this day served a copy of the following, or a summary thereof, on Will Seuffert and Sharon Ferguson by e-filing, and to all other persons on the attached service list by electronic service or by First Class mail.

Otter Tail Power Company
Reply Comments

Dated this **24th** day of **August, 2020**.

/S/ KIM WARD
Kim Ward, Regulatory Filing Coordinator
Otter Tail Power Company
215 South Cascade Street
Fergus Falls MN 56537
(218) 739-8268

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Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400 St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_18-748_M-18-748
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Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_18-748_M-18-748
David G.	Prazak	dprazak@otpco.com	Otter Tail Power Company	P.O. Box 496 215 South Cascade Street Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_18-748_M-18-748
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_18-748_M-18-748
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	332 Minnesota St, Ste W1390 St. Paul, MN 55101	Electronic Service	No	OFF_SL_18-748_M-18-748
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th Pl E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_18-748_M-18-748
Cary	Stephenson	cStephenson@otpco.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_18-748_M-18-748
Stuart	Tommerdahl	stommerdahl@otpco.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_18-748_M-18-748