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December 21, 2015



Daniel P. Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
St. Paul, MN 55101-2147

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of the Annual Rate Update to its Environmental Upgrades Cost Recovery Rider Rate, Rate Schedule 13.08  
Docket No. E017/M-15-719  
Supplemental Filing - UPDATED ATTACHMENTS**

Dear Mr. Wolf:

Enclosed for filing in the above-referenced matter are updated attachments to Otter Tail Power Company's (Otter Tail) July 31, 2015 Initial Filing in this case (Initial Filing). The updated attachments are the result of the proration of Accumulated Deferred Income Taxes (ADIT) in compliance with recent Private Letter Rulings issued by the Internal Revenue Service (IRS).

The attachments included in this supplemental filing include the following changes to Otter Tail's Initial Filing:

- *ADIT*. Subsequent to Otter Tail's Initial Filing in this Docket, Otter Tail became aware of an IRS rule related to the normalization of ADIT in a forward looking test year used for rate-making purposes. Many utilities, including Otter Tail, were made aware of the rule through a series of Private Letter Rulings issued by the IRS to a number of other utilities.

IRS Section 1.167(l)(h)(6) provides that ratemaking procedures and adjustments must be consistent with normalization accounting. This section defines the procedures a company must use to normalize the impact on rate making if a company elects to use accelerated depreciation methods. Specifically, this section stipulates that the monthly changes to the deferred taxes balance, as calculated by the company, must be prorated prior to computing the average of beginning and ending balances for ADIT. According to the rule, Otter Tail would risk losing its ability to take accelerated depreciation if it fails to comply with this rule. Accelerated depreciation is a significant benefit to ratepayers as ADIT amounts are credited against rate base amounts when establishing rates making adherence to this rule important to Minnesota customers.

As noted earlier, at the time of the Initial Filing, Otter Tail was not aware of the ADIT proration issue and had therefore not incorporated the implications of this rule in its revenue requirement calculation. Otter Tail recently completed its analysis and application of the proration methodology to its ADIT balances and has included revised attachments in this supplemental filing that reflect the new ADIT calculation. In Otter Tail's next update to its ECR rider, actual ADIT balances will replace the prorated forecast ADIT amounts included in this filing, with the difference between the actuals and prorated forecast amounts incorporated into the true-up applicable to the next collection period.

Adherence to this IRS rule results in an increase of \$55,707 to the revenue requirement in this Docket due to the lower ADIT balance as a result of the proration. The table below shows the revenue requirement and calculated rate in the initial filing as well as the revised calculations with the pro-rated ADIT.

	Revenue Requirement	Calculated ECR Rate
Initial Filing	\$12,103,691	7.056%
Pro-Rated ADIT Calc	\$12,159,398	7.089%

The overall impact of these changes increases the calculated rate from 7.056 percent to 7.089 percent. Otter Tail continues to request the continuation of the current rate of 7.006 percent as proposed in the Initial Filing.

If you have any questions regarding this filing, please contact me at 218-739-8607 or [pbeithon@otpc.com](mailto:pbeithon@otpc.com).

Sincerely,

*/s/ PETE BEITHON*  
Pete Beithon  
Manager, Regulatory Recovery

jch  
Enclosures  
By electronic filing  
c: Service List

Otter Tail Power Company  
Environmental Cost Recovery Rider  
Docket No. E017/M-15-719

Summary of Revenue Requirements

Line No.	Revenue Requirements	2015 - 2016
1	Air Quality Control System	\$12,821,254
2	Carrying Cost	(60,383)
3	True Up	<u>(601,473)</u>
4	Total	<u>\$12,159,398</u>





Otter Tail Power Company  
Environmental Cost Recovery Rider Revenue Requirement Calc  
Docket No. E017/M-15-719

Line No.	Years>>	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total	
<b>RATE BASE</b>															
1		0	0	0	0	0	0	0	0	0	0	0	0	0	183,447,102
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0	183,447,102
4		0	0	0	0	0	0	0	0	0	0	0	0	0	183,447,102
<b>CWIP Calculation</b>															
5		145,912,059	152,773,012	158,274,700	167,625,714	176,176,890	183,752,391	187,487,263	187,853,911	189,809,480	193,362,355	196,045,376	200,555,591		
6		6,860,953	5,501,688	9,351,014	8,551,176	7,575,501	3,734,872	366,648	1,955,569	3,552,875	2,683,021	4,510,215	(183,131,343)		
7		152,773,012	158,274,700	167,625,714	176,176,890	183,752,391	187,487,263	187,853,911	189,809,480	193,362,355	196,045,376	200,555,591	17,424,248		
8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995	3,544,995
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		(713,551)	(571,925)	(972,524)	(889,291)	(787,863)	(388,430)	(38,091)	(203,336)	(369,465)	(278,993)	(469,030)	(32,793)		
14		(15,967,503)	(16,539,428)	(17,511,952)	(18,401,243)	(19,189,107)	(19,577,537)	(19,615,827)	(19,818,963)	(20,188,428)	(20,467,421)	(20,936,451)	(20,969,243)		
15		0	0	0	0	0	0	0	0	0	0	0	0	0	(10,822,209)
16		140,350,504	145,280,267	153,658,757	161,320,842	168,108,280	171,454,721	171,783,279	173,535,512	176,718,922	179,122,951	183,164,136	172,624,894		172,624,894
17		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18		13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346	13,662,346
19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20		1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426
21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	9,106,346
23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>EXPENSES</b>															
<b>O&amp;M and Depreciation</b>															
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30		0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		0	0	0	0	0	0	0	0	0	0	0	0	0	0
32		758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	758,862	9,106,346
33		1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	1,294,324	15,531,887
34		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35		0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	6,425,542
37		535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	6,425,542
38		0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>REVENUE REQUIREMENTS</b>															
41		535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	535,462	6,425,542
42		1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	1,176,426	14,117,116
43		1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	20,542,658
44		0	0	0	0	0	0	0	0	0	0	0	0	0	0
45		1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	1,711,888	20,542,658
46		0	0	0	0	0	0	0	0	0	0	0	0	0	0
47		1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	1,288,796	15,465,554
48		423,092	423,092	423,092	423,092	423,092	423,092	423,092	423,092	423,092	423,092	423,092	423,092	423,092	5,077,104
49		0	0	0	0	0	0	0	0	0	0	0	0	0	0
50		664,256	664,256	664,256	664,256	664,256	664,256	664,256	664,256	664,256	664,256	664,256	664,256	664,256	7,971,072
51		204,357	204,357	204,357	204,357	204,357	204,357	204,357	204,357	204,357	204,357	204,357	204,357	204,357	2,452,287
52		0	0	0	0	0	0	0	0	0	0	0	0	0	0
53		868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	10,423,358
<b>SUPPORTING INFORMATION / DATA</b>															
1		MN Cap Structure with allowed ROE per order.													
2		Capital Structure													
3		Ratio	Cost			WA Cost			Property tax			2015 composite rate			0.00%
4		48.28%	6.33%			3.06%									
5		Preferred equity	0.00%			0.00%									
6		Common equity	51.72%			10.74%									
7		Total	100.00%			8.61% Overall Return									
8															
9		Book Tax													
10		Project life (years)	30			7-year MACRS									
11															
12		Federal State													
13		Statutory Tax Rate	41.37%			31.57%			9.80%						
14		Tax conversion factor	1.70561												
15		Base Demand Factor	75.29%												
16		Peak Demand Factor	24.71%												
17		MN share - E1 factor	51.5408%												
18		MN share - D1 factor	48.3009%												
19															
20		<b>Deferred Tax</b>													
21		Book depreciation	0			0			0			0			0
22		Tax depreciation-Federal	0			0			0			0			26,159,557
23		Tax depreciation-State	0			0			0			0			26,159,557
24		Federal deferred income taxes	0			0			0			0			(8,258,572)
25		State deferred income taxes	0			0			0			0			(2,563,637)

Otter Tail Power Company  
Environmental Cost Recovery Rider Revenue Requirement Calc  
Docket No. E017/M-15-719

Line No.	Years>>	2016												2016 Projected Total
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	
<b>RATE BASE</b>														
1		183,669,932	183,819,918	183,962,987	184,144,993	184,290,778	184,364,122	184,396,898	184,405,431	184,413,963	184,450,689	184,464,051	184,472,584	184,472,584
2		(509,066)	(1,018,750)	(1,528,850)	(2,039,347)	(2,550,350)	(3,061,757)	(3,573,367)	(4,085,068)	(4,596,793)	(5,108,542)	(5,620,393)	(6,132,281)	(6,132,281)
3		183,160,866	182,801,168	182,434,137	182,105,646	181,740,428	181,302,365	180,823,531	180,320,362	179,817,170	179,342,147	178,843,659	178,340,303	178,340,303
<b>CWIP Calculation</b>														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15		0.917808	0.841096	0.756164	0.673973	0.589041	0.506849	0.421918	0.336986	0.254795	0.169863	0.087671	0.002740	
16		(12,055,074)	(13,184,679)	(14,200,090)	(15,105,019)	(15,895,789)	(16,576,134)	(17,142,440)	(17,594,737)	(17,936,715)	(18,164,698)	(18,282,364)	(18,286,041)	(18,286,041)
17		171,105,792	169,616,489	168,234,047	167,000,627	165,844,639	164,726,231	163,681,091	162,725,625	161,880,455	161,177,449	160,561,295	160,054,263	160,054,263
18		13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	13,777,134	165,325,607
19														
20		1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	14,235,725
21														
22		765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	9,182,855
23														
<b>EXPENSES</b>														
<b>O&amp;M and Depreciation</b>														
25		0	0	0	0	0	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0	0	0	0	0	0
28		509,066	509,684	510,100	510,497	511,002	511,407	511,610	511,701	511,725	511,749	511,851	511,888	6,132,281
29		509,066	509,684	510,100	510,497	511,002	511,407	511,610	511,701	511,725	511,749	511,851	511,888	6,132,281
30														
31														
32		765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	765,238	9,182,855
33		1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	1,305,199	15,662,383
34														
<b>Income Taxes</b>														
35														
36		539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	6,479,528
37		539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	539,961	6,479,528
38														
39														
<b>REVENUE REQUIREMENTS</b>														
40														
41		1,049,026	1,049,645	1,050,061	1,050,458	1,050,963	1,051,368	1,051,571	1,051,662	1,051,686	1,051,709	1,051,811	1,051,848	12,611,808
42		1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	1,186,310	14,235,725
43		2,235,337	2,235,955	2,236,371	2,236,768	2,237,273	2,237,678	2,237,881	2,237,972	2,237,996	2,238,020	2,238,122	2,238,159	26,847,533
44														
45		2,235,337	2,235,955	2,236,371	2,236,768	2,237,273	2,237,678	2,237,881	2,237,972	2,237,996	2,238,020	2,238,122	2,238,159	26,847,533
46														
47		1,682,875	1,683,340	1,683,654	1,683,953	1,684,333	1,684,637	1,684,791	1,684,859	1,684,877	1,684,895	1,684,971	1,684,999	20,212,183
48		552,462	552,615	552,718	552,816	552,941	553,041	553,091	553,113	553,119	553,125	553,150	553,159	6,635,350
49														
50		867,367	867,607	867,769	867,769	868,119	868,276	868,355	868,390	868,399	868,408	868,448	868,462	10,417,369
51		266,844	266,918	266,968	266,968	267,075	267,124	267,148	267,159	267,162	267,164	267,177	267,181	3,204,886
52														
53		1,134,211	1,134,525	1,134,736	1,134,736	1,135,194	1,135,399	1,135,503	1,135,549	1,135,561	1,135,573	1,135,624	1,135,643	13,622,255
<b>SUPPORTING INFORMATION / DATA</b>														
1		MN Cap Structure with allowed ROE per order.												
2		Capital Structure												
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20		<b>Deferred Tax</b>												
21		509,066	509,684	510,100	510,497	511,002	511,407	511,610	511,701	511,725	511,749	511,851	511,888	6,132,281
22		3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	45,072,429
23		3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	3,756,036	45,072,429
24		(1,025,068)	(1,024,979)	(1,024,742)	(1,024,616)	(1,024,457)	(1,024,329)	(1,024,265)	(1,024,236)	(1,024,229)	(1,024,221)	(1,024,189)	(1,024,178)	(12,293,405)
25		(318,203)	(318,142)	(318,102)	(318,063)	(318,019)	(317,974)	(317,954)	(317,945)	(317,942)	(317,940)	(317,930)	(317,927)	(3,816,138)

Otter Tail Power Company  
Environmental Cost Recovery Rider Tracker  
Docket No. E017/M-15-719

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2014											Collection Period
		January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	
1	Revenue Requirements												
2	Air Quality Control System	572,804	572,804	572,804	572,804	572,804	572,804	572,804	572,804	572,804	572,804	572,804	6,300,839
3	Billed (forecast kWh x adj factor)	641,917	619,350	558,128	531,915	473,531	463,639	478,933	483,222	469,917	477,603	510,935	5,709,089
4													
5	Difference	(69,114)	(46,546)	14,675	40,889	99,273	109,165	93,871	89,582	102,886	95,201	61,869	
6	Carrying Charge	0	(496)	(833)	(734)	(446)	263	1,048	1,729	2,385	3,140	3,846	
7	Cummulative Difference	(69,114)	(116,156)	(102,315)	(62,160)	36,667	146,095	241,014	332,325	437,596	535,937	601,651	
8													
9	Carrying Charge Calculation	(496)	(833)	(734)	(446)	263	1,048	1,729	2,385	3,140	3,846	4,317	14,219
10	Cumulative Carrying Charge	(496)	(1,329)	(2,064)	(2,510)	(2,247)	(1,198)	531	2,916	6,056	9,902	14,219	
11	Carrying cost	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	
12													
13													
14	Forecasted Sales (MWh)												

Approved in Docket E017/M-13-648

SUMMARY	Oct 2013 - Sept 2014
Revenue Requirements	\$6,173,838
Carrying Charge	(38,914)
Total Revenue Requirements	\$6,134,924
Dec 2013 - Sept 2014 projected sales in mWh	2,272,477
Average Rate	\$0.00270



Otter Tail Power Company  
Environmental Cost Recovery Rider Tracker  
Docket No. E017/M-15-719

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2015										
		December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	Collection Period
1	Revenue Requirements											
2	Air Quality Control System	572,804	868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	868,613	8,390,322
3	Billed (forecast kWh x adj factor)	995,987	1,094,178	1,085,093	1,014,261	921,247	806,366	795,658	947,653	966,792	951,535	9,578,768
4												
5	Difference	(423,183)	(225,565)	(216,479)	(145,648)	(52,633)	62,247	72,956	(79,040)	(98,179)	(82,922)	
6	Carrying Charge	4,317	1,312	(298)	(1,853)	(2,911)	(3,310)	(2,887)	(2,384)	(2,969)	(3,694)	(14,678)
7	Cumulative Difference	182,785	(41,468)	(258,245)	(405,745)	(461,290)	(402,353)	(332,285)	(413,709)	(514,856)	(601,473)	
8												
9	Carrying Charge Calculation	1,312	(298)	(1,853)	(2,911)	(3,310)	(2,887)	(2,384)	(2,969)	(3,694)	(4,316)	
10	Cumulative Carrying Charge	15,530	15,233	13,380	10,468	7,158	4,271	1,887	(1,082)	(4,776)	(9,092)	
11	Carrying cost	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	
12												
13												
14	Forecasted Sales (MWh)							167,507	199,506	203,535	200,323	770,871

Approved in Docket E017/M-14-647

SUMMARY	Dec 2014 -
	Sept 2015
Revenue Requirements	\$8,499,737
Carrying Charge	10,073
2014 True Up	778,895
Total Revenue Requirements	\$9,288,706
Oct 2014 - Sept 2015 projected sales in mWh	1,956,441
Average Rate	\$0.00475

Otter Tail Power Company  
Environmental Cost Recovery Rider Tracker  
Docket No. E017/M-15-719

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2015			2016									Collection Period
		October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	
1	Revenue Requirements													
2	Air Quality Control System	868,613	868,613	868,613	1,134,211	1,134,525	1,134,736	1,134,736	1,135,194	1,135,399	1,135,503	1,135,549	1,135,561	12,821,254
3	Billed (forecast kWh x adj factor)	881,011	974,684	1,058,160	1,193,193	1,165,884	1,097,086	1,023,214	923,393	912,414	972,965	992,353	965,040	12,159,398
4														
5	Difference	(12,397)	(106,071)	(189,547)	(58,981)	(31,359)	37,650	111,522	211,801	222,986	162,537	143,195	170,521	
6	Carrying Charge	(4,316)	(4,436)	(5,229)	(6,626)	(7,097)	(7,373)	(7,156)	(6,407)	(4,933)	(3,369)	(2,226)	(1,215)	(60,383)
7	Cumulative Difference	(618,186)	(728,693)	(923,468)	(989,076)	(1,027,533)	(997,256)	(892,890)	(687,496)	(469,444)	(310,275)	(169,306)	0	
8														
9	Carrying Charge Calculation	(4,436)	(5,229)	(6,626)	(7,097)	(7,373)	(7,156)	(6,407)	(4,933)	(3,369)	(2,226)	(1,215)	0	
10	Cumulative Carrying Charge	(13,528)	(18,757)	(25,383)	(32,481)	(39,854)	(47,010)	(53,417)	(58,350)	(61,718)	(63,945)	(65,160)	(65,160)	
11	Carrying cost	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	
12														
13														
14	Forecasted Sales (MWh)	190,380	210,623	228,661	257,841	251,939	237,073	221,110	199,539	197,166	210,251	214,441	208,538	2,627,562

<b>SUMMARY</b>		<b>Oct 2015 - Sep 2016</b>
Revenue Requirements		\$12,821,254
Carrying Charge		(60,383)
2014 - 2015 True Up		(601,473)
Total Revenue Requirements		\$12,159,398
Oct 2015 - Sept 2016 projected sales in mWh		2,627,562
Average Rate		\$0.00463

**Rate Design**

**Minnesota Revenue Requirements** **\$12,159,398**

**Percent of Revenue**

Forecasted Retail Sales, all classes (Oct 2015 - Sept 2016)	\$171,525,718
12 Month Revenue Requirement	\$12,159,398
Percentage of revenue rate	7.089%

**CERTIFICATE OF SERVICE**

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of the Annual Rate Update to its Environmental Upgrades Cost Recovery Rider Rate, Rate Schedule 13.08  
Docket No. E017/M-15-719**

I, Nancy Olson, hereby certify that I have this day served a copy of the following, or a summary thereof, on Mr. Daniel P. Wolf 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  
Supplemental Filing – UPDATED ATTACHMENTS**

Dated this **21** day of **December, 2015**

/s/ NANCY OLSON

Nancy Olson  
Regulatory Filing Coordinator  
Otter Tail Power Company  
215 South Cascade Street  
Fergus Falls MN 56537  
(218) 739-8376

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