

## Staff Briefing Papers

<b>Meeting Date</b>	April 9, 2026	<b>Agenda Item 2*</b>	
<b>Company</b>	Otter Tail Power Co.		
<b>Docket No.</b>	E017/M-25-338		
	<b>In the Matter of Otter Tail Power Company’s Petition for Approval of the Distributed Solar Energy Standard Projects</b>		
<b>Issues</b>	Should the Commission approve Otter Tail Power Company’s investments in Distributed Solar Energy Standard (DSES) Projects		
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✓ <b>Relevant Documents</b>	<b>Date</b>
Otter Tail Power – Initial Filing Petition (Trade Secret)	August 29, 2025
Otter Tail Power – Independent Auditor Report	September 3, 2025
Joint Solar Associations – Comments	October 9, 2025
Department of Commerce – Initial Comments (Trade Secret)	October 9, 2025
Otter Tail Power – Reply Comments	October 20, 2025
Ex Parte Communication	October 24, 2025
Otter Tail Power – Supplemental Filing (Trade Secret)	December 29, 2025
Department of Commerce – Supplemental Comments (Trade Secret)	January 20, 2026
Otter Tail Power – Supplemental Reply Comments	January 29, 2026

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The attached materials are work papers of the Commission Staff. They are intended for use by the Public Utilities Commission and are based upon information already in the record unless noted otherwise.

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## STATEMENT OF ISSUES

1. Should the Commission approve Otter Tail Power Company's investments in the Fergus Falls and Parkers Prairie projects?
2. Should the Commission determine the projects qualify towards the DSES?
3. Should the Commission authorize future cost recovery of the projects through the Renewable Resources Cost Recovery (RRCR) Rider?

## I. BACKGROUND

Minn. Stat. Section 216B.1691 Subd. 2h<sup>1</sup> establishes the Distributed Solar Energy Standard (DSES) as part of the state's renewable energy objectives<sup>2</sup> (REO), mandating that public utilities procure a certain amount of electric generation from distributed solar energy systems of up to 10 megawatts by December 31, 2030. As Otter Tail Power ("Otter Tail" or "the Company") is a public utility with fewer than 100,000 retail customers, the statute stipulates that Otter Tail must procure at least 1% of its electricity sold to retail customers (excluding industrial customers) from such solar energy systems. On June 26, 2024, the Commission issued an *Order Clarifying Implementation of Distributed Solar Energy Standard* requiring each utility to create a request for proposal (RFP) process by November 1, 2024, when procuring a DSES-compliant project.<sup>3</sup>

In accordance with the Commission's DSES Order, Otter Tail engaged in a stakeholder process on September 23, 2024,<sup>4</sup> and filed on November 1, 2024, a draft RFP for the Department's review and affirmative check-off. At the same time, the Company retained the services of an independent auditor to review the RFP, project evaluation, and selection process.

On November 27, 2024, the Company issued its modified RFP.<sup>5</sup>

On December 2, 2024, the Department issued a letter affirming Otter Tail's compliance with the requirements and granting approval.<sup>6</sup>

On August 29, 2025, Otter Tail filed a petition seeking the approval of two DSES-compliant projects along with cost recovery through the RRCR rider. The Company initially proposed two solar photovoltaic (PV) projects located in Otter Tail County, Minnesota, with the goal of meeting the DSES: 1) the 4.55-megawatt (MW) Pelican Rapids Solar Farm project and 2) the 4.2

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<sup>1</sup> [Minn. Stat. §216B.1691, subd. 2h \(2024\)](#), (hereinafter "the DSES statute").

<sup>2</sup> [Minn. Stat. § 216B.1691](#), (hereinafter "renewable energy objectives" or "REO").

<sup>3</sup> Docket No. E002, E015, E017/CI-23-403, (eDockets) 20246-207978-01, *In the Matter of the Implementation of the New Distribution Solar Energy Standard Pursuant to 2023 Amendments to Minnesota Statutes, Section 216.1691*, Order Clarifying Implementation of Distributed Solar Energy Standard, June 26, 2024, (hereinafter "the DSES Order").

<sup>4</sup> *Id.*, OTP Notice of Stakeholder Meeting, September 12, 2024.

<sup>5</sup> *Id.*, Modified Request for Proposals, November 27, 2024, (hereinafter "the modified RFP").

<sup>6</sup> *Id.*, Letter from the Minnesota Department of Commerce, November 1, 2024, (hereinafter "approval letter").

MW Parkers Prairie project. The Pelican Rapids project was expected to produce approximately 9,565 megawatt-hours (MWh) per year while the Parkers Prairie project was expected to produce approximately 8,626 MWh per year. Both projects would have made use of the latest solar technologies, including single-axis trackers, bi-facial panel modules, and a hybrid string inverter arrangement.<sup>7</sup>

On October 9, 2025, the Department of Commerce (“the Department”) filed reply comments.

On October 9, 2025, the Minnesota Solar Energy Industries Association (MNSEIA) and the Coalition for Community Solar Access (CCSA), collectively the Joint Solar Associations (JSA), filed comments.

On December 26, 2025, the Commission issued a notice indicating that the item had been removed from the scheduled agenda meeting on January 8, 2026, at the request of Otter Tail, which cited the financial infeasibility of one of the two DSES-compliant projects.

On December 29, 2025, the Company submitted a supplemental filing that substituted the 4.55 MW Pelican Rapids project, which had become financially unviable, for the next most financially competitive project, which is the 3.85 MW Fergus Falls project.<sup>8</sup> Otter Tail explained that it was because the 4.55 MW Pelican Rapids project saw higher than expected total costs due to the additional interconnection costs.<sup>9</sup>

On January 20, 2026, the Department submitted supplemental comments.

On January 29, 2026, the Company filed supplemental reply comments in support of the Department’s recommendations.

## **II. PROJECT PLAN**

Otter Tail Power seeks approval to build two DSES-compliant projects. The Company proposes two solar photovoltaic (PV) projects located in Otter Tail County, Minnesota, with the goal of meeting the DSES: 1) the 3.85 MW Fergus Falls project and 2) the 4.2 MW Parkers Prairie project. Otter Tail seeks to recover the costs of both projects through the RRCR rider.<sup>10</sup>

The Company requests an expedited review of the petition with the supplemental filing at an agenda hearing by the end of April 2026, due to guidance from the U.S. Treasury Department as

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<sup>7</sup> Docket No. E017/M-25-338, (eDockets) 20259-222809-01, *In the Matter of Otter Tail Power Company’s Petition for Approval of the Distributed Solar Energy Standard Projects*, (Not Public Document/Not for Public Disclosure) Initial Filing, August 29, 2025, at 5, (hereinafter “initial filing” or “petition”)

<sup>8</sup> Docket No. E017/M-25-338, (eDockets) 20259-222809-01, *In the Matter of Otter Tail Power Company’s Petition for Approval of the Distributed Solar Energy Standard Projects*, (Not Public Document/Not for Public Disclosure) Supplemental Filing, December 29, 2025, at 1, (hereinafter “supplemental filing”)

<sup>9</sup> *Id.*, at 1.

<sup>10</sup> *Id.*





**Table 3 - DSES Compliance with Parkers Prairie and Fergus Falls Projects**

A	B	C	D	E
2030 MN Retail Electric Sales Forecast (MWh)	2030 Industrial Customers  MN Retail Electric Sales Forecast (MWh)	2030 DSES MN Retail Electric Sales (MWh)  ((A – B) * .01)	2030 Combined Annual DSES Solar Generation (MWh)	% of MN Retail Electric Sales  128%
2,797,978	1,502,101	12,959	16,617 MWh	128%

Column C indicates the minimum necessary generation for Otter Tail to meet the DSES – at least 1% of retail electric sales excluding industrial customers (1% of the difference between Columns A and B). Column D indicates the total expected generation from the two DSES projects calculated based on the projects’ expected net capacity factors<sup>16</sup>. Column E refers to Otter Tail’s statement that the combined annual generation of the two DSES projects (Column D) would make up 128% of the Company’s retail electric sales in Minnesota to meet the DSES statute (Column C).

#### **D. Project Selection Process**

Otter Tail evaluated six different proposals for solar generation projects, including two proposals with battery storage options, making eight unique projects. Three projects were proposed by Otter Tail’s development team and five projects were proposed by external developers. Otter Tail evaluated the projects based on a variety of criteria and determined that the two highest-scoring projects at the time (Pelican Rapids and Parkers Prairie) were necessary and prudent to meet the DSES<sup>17</sup>. The details of the projects evaluated and the scores given are protected as trade secret.

Otter Tail’s evaluation team (distinct from the development team) reviewed the projects based on the following RFP scoring criteria:<sup>18</sup>

1. Cost – 50 points
2. Site Control – 5 points
3. Safety – 5 points
4. Viability – 15 points
5. Developer Experience – 15 points
6. Pollinator Friendly – 5 points
7. Reliability Benefits – 5 points

<sup>16</sup> Ex parte communications filing

<sup>17</sup> Petition, at 10-11.

<sup>18</sup> *Id.*, at 11.

While all three Otter Tail projects were initially chosen for development, Otter Tail had ultimately determined two of the projects (the Parkers Prairie project and the Pelican Rapids project) to be necessary to satisfy the DSES.

### **E. Project Change Due to Interconnection Costs**

However, as the Company completed the first step of the Minnesota Distributed Energy Resource Interconnection Process (MN DIP) for the Pelican Rapids project, which necessitated a system impact study (SIS) to identify affected systems not apparent in the initial assessment, it discovered that addressing the affected systems would add around \$6 million to the project's cost.<sup>19</sup> The project would have been less competitive than all the projects initially evaluated.

Given the increased interconnection costs of the Pelican Rapids project that made the project financially uncompetitive, Otter Tail resorted to the next most financially competitive project, the Fergus Falls project, as detailed in the supplemental filing.<sup>20</sup> The Company notes that the selection process for the Fergus Falls project remains the same as described in the initial petition. Otter Tail elaborates that all the projects considered by its evaluation team in the petition were similarly situated as none had been subject to the application of the MN DIP.

The Company states that it continues to investigate alternative interconnection options for the Pelican Rapids project for potential solar installation in the future.<sup>21</sup>

### **F. Project Timelines**

Otter Tail states that the timeline for the Fergus Falls project and Parkers Prairie project remains the same and provides the following timetable for both projects<sup>22</sup>:

<u>MILESTONES</u>	<u>Start</u>	<u>Finish</u>
<u>Development</u>	<u>01/06/2025</u>	<u>04/10/2025</u>
<u>Project Award / Tentative Notice to Proceed</u>	<u>05/12/2025</u>	
<u>MN Interconnection Process</u>	<u>07/25/2025</u>	<u>No later than Q4, 2029</u>
<u>Permitting, Engineering &amp; Design</u>	<u>Q3, 2025</u>	<u>Q4, 2026</u>
<u>Construction</u>	<u>2026-2029</u>	<u>No later than Q4, 2029</u>
<u>Commissioning &amp; Testing</u>	<u>2026-2029</u>	<u>No later than Q4, 2029</u>
<u>Proposed Commercial Operation Date (COD)</u>		<u>No later than Q4, 2029</u>

<sup>19</sup> Supplemental Filing, at 2-3.

<sup>20</sup> *Id.*, at 6-7.

<sup>21</sup> *Id.*, at 3.

<sup>22</sup> Petition, at 8.

### **G. Independent Auditor Report**

The Commission's DSES Order<sup>23</sup> requires that an independent auditor investigate if the project was submitted into a fair and transparent competitive bidding process. To this end, Otter Tail acquired the services of Leidos Engineering, LLC ("Leidos"). Otter Tail provides the following details relating to the scope of the audit of the RFP:

- Assess whether the RFP documents, including Standard Bidders Forms, provide sufficient and consistent information for Bidders to prepare proposals.
- Identify any potential bias in the criteria used to evaluate bids.
- Review of RFP responses.
- Establish that the bid evaluation criteria were applied in a fair and unbiased manner.
- Assess whether a consistent and transparent methodology was used to screen and rank RFP responses.
- Identify irregularities in the RFP process.

Leidos submitted the audit in the form of a report which Otter Tail filed into the docket<sup>24</sup>.

### **H. Cost Recovery**

Otter Tail seeks cost recovery for the two projects through the RRCR rider, subject to the Commission's review and approval in a future prudence filing for the specific costs under Minn. Stat. Section 216B.1645, subd. 2a<sup>2526</sup>. Otter Tail states that the associated costs and benefits of the project should be allocated entirely to Minnesota and provides several reasons:<sup>27</sup>

- Per the statute, the DSES projects must be located within Otter Tail's Minnesota service territory and must not be part of integrated resource planning (IRP) modeling.
- Since the DSES projects are connected to the Company's distribution system, they offer limited benefits to non-Minnesota customers.
- The small size of the projects prevents economies of scale and leads to higher levelized costs of energy (LCOEs) compared to the Company's utility-scale projects.

## **III. COMMENTS**

### **A. Interconnection Costs**

Otter Tail indicates that both the Parkers Prairie and Fergus Falls projects have been evaluated under the MN DIP study criteria and that no system upgrades were identified through the SIS.<sup>28</sup>

<sup>23</sup> The DSES Order, at order point 3, part g.

<sup>24</sup> Docket No. E017/M-25-338, (eDockets) 20259-222809-01, *In the Matter of Otter Tail Power Company's Petition for Approval of the Distributed Solar Energy Standard Projects*, Independent Auditor Report, September 3, 2025 (hereinafter "independent auditor report" or "audit").

<sup>25</sup> Petition, at 1.

<sup>26</sup> [Minn. Stat. Section 216B. 1645, subd. 2a.](#)

<sup>27</sup> Petition, at 12.

<sup>28</sup> Supplemental Filing, at 7.

Due to net power injections onto the transmission system at Parkers Prairie, the Company must notify the Midcontinent Independent System Operator (MISO) whose study process would determine if more study work is required through MISO's quarterly DER affected systems study (AFS) process. Otter Tail notes that MISO anticipates the screening process to be completed in mid-March 2026, and the Company does not expect a substantive cost at this time due to the minimal net power injections.

The Department notes that after it reviewed the interconnection studies for the remaining projects in the DSES portfolio, including the SIS and Protection Impact Studies for the Parkers Prairie and Fergus Falls projects, it did not find any significant system upgrades required for the two sites, unlike for the Pelican Rapids project.<sup>29</sup> Since Otter Tail did not complete a final interconnection study, the Department was not able to perform a detailed review of the interconnection costs of the Pelican Rapids project and instead defers to Otter Tail's narrative explanation of the substitution of the Pelican Rapids project for the Fergus Falls project.

The Department nonetheless finds the Company's explanation of the cost-prohibitive nature of the former Pelican Rapids project to be convincing and reasonable.

## **B. Project Approval**

The Department states that the selection of the projects meet the requirements for a competitive bidding process, prevailing wage, apprenticeship mandates, and eligibility criteria as set forth in the DSES statute.<sup>30</sup> The Department notes that it had reviewed the RFP filed by Otter Tail on November 1, 2024, and later approved it, affirming the fairness and legality of the proposed competitive bidding process. The Department ultimately recommends the approval of both of Otter Tail's DSES projects in Parkers Prairie and in Fergus Falls. **(Decision Option 1)**

The Department reviewed the independent auditor report submitted by Leidos and notes that the conclusions of the report are thorough and complete<sup>31</sup>. Staff reviewed the report as well and agrees with the Department's conclusions.

## **A. Compliance with DSES**

The Department mentions that Otter Tail's proposed projects meet the eligibility criteria<sup>32</sup> outlined in the DSES statute that require that each project:

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<sup>29</sup> Docket No. E017/M-25-338, (eDockets) 20259-222809-01, (Not Public Document/Not for Public Disclosure) *In the Matter of Otter Tail Power Company's Petition for Approval of the Distributed Solar Energy Standard Projects*, Supplemental Comments of the Minn. Dep. of Comm., January 20, 2026, at 3, (hereinafter "the Department Supplemental Comments")

<sup>30</sup> *Id.*, at 6.

<sup>31</sup> Docket No. E017/M-25-338, (eDockets) 20259-222809-01, (Not Public Document/Not for Public Disclosure) *In the Matter of Otter Tail Power Company's Petition for Approval of the Distributed Solar Energy Standard Projects*, Comments from the Minn. Dep. of Comm., October 9, 2025, at 4, (hereinafter "the Department Initial Comments")

<sup>32</sup> [The DSES statute, at point 3, part c.](#)

1. Have a capacity of ten megawatts or less
2. Be connected to the public utility's distribution system
3. Be located in the Minnesota service territory of the public utility
4. Be constructed or procured after August 1, 2023.

The Department notes that in its approval letter, it had reviewed and affirmed Otter Tail's verification of the labor standards in compliance with the prevailing wage and apprenticeship requirements in the DSES statute and the Commission's DSES Order<sup>33</sup>. The Department states that the two projects meet all requirements within the DSES statute and recommends that the Commission determine that Otter Tail's two projects qualify towards the DSES. **(Decision Option 2)**

### **C. Cost Recovery**

The Department affirms Otter Tail's request for cost recovery through the RRCR rider with a future prudence filing outlining the specific actual project costs. **(Decision Option 3)**. The Department recommends that the future filing include:

- A complete cost breakdown
- Tax credit assumptions
- Documentation showing federal incentives and labor compliance costs reflected in the final customer impact

Staff notes that Otter Tail includes the cost amounts associated with the two DSES projects as trade secret.<sup>34</sup>

### **D. Expedited Consideration of Petition**

The Department supports Otter Tail's request for an expedited review of its petition given the Company's stated concerns around tax credit guidance and safe harbor rules<sup>35</sup>. The JSA support this request as well<sup>36</sup>.

The JSA further elaborate that the Commission should take such expedited actions in the future, whenever prudent and feasible. They state that hearings should not only be expedited for projects relating to the DSES, but also for other projects under the purview of the Commission, including community solar gardens (CSGs) and other types of solar installations. The JSA reason that ensuring that such projects commence construction by July 5, 2026, or be placed in service by December 31, 2027,<sup>37</sup> can reduce the costs of such projects and further Minnesota's statutory clean energy goals.

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<sup>33</sup> DSES Order, at Order point 3, part b; and at Order point 5

<sup>34</sup> Petition, at 8, 10-11.

<sup>35</sup> The Department Supplemental Comments., at 3.

<sup>36</sup> The JSA initial comments, at 3.

<sup>37</sup> To qualify for the commercial solar investment tax credit under Section 48E of the Internal Revenue Service

## **E. Lack of BESS and Future RFPs**

The JSA in initial comments remark that Otter Tail did not include battery energy storage systems (BESS) to be paired with the Parkers Prairie and Pelican Rapids solar projects.<sup>38</sup> The JSA suggest two modifications that could be included in future RFPs filed by Otter Tail or other utilities.

They state that more details on the use case of BESS should be provided in future RFPs, as such technologies can be used differently and lead to major knock-on effects on RFPs regarding size, design, procurement, tax credit compliance, timelines, costs, etc. The JSA note that the more tailored that a BESS is built relative to the overall project, the greater the project's potential grid benefits may be<sup>39</sup>.

In reply comments, Otter Tail mentions that the DSES statute does not require paired BESS technology<sup>40</sup>. In addition, Otter Tail notes that it had included a five-point adder in its scoring matrix for reliability benefits and considered two projects for paired BESS against this criterion, but the incremental costs associated with the paired BESS outweighed the reliability benefits, so the additional BESS were not selected.

The JSA also note that utilities should consider permitting a variety of pricing types in RFPs for distributed solar to better account for the value streams provided by BESS<sup>41</sup>. They emphasize that allowing kilowatt/month pricing as part of bids can allow battery tolling agreements to be included, better representing the benefit of BESS to utilities and refining future RFPs.

## **F. Reporting Requirements**

The Department recommends that Otter Tail meet the following comprehensive reporting requirement structure:<sup>42</sup> **(Decision Options 4a, 4b, 4c)**

- Pre-construction filing: This filing should include the final site summary, interconnection application status and expected study milestones, prevailing wage rate and apprenticeship compliance plan, and tax credit eligibility pathway.
- Semi-annual construction status reports: These filings should include schedule progress, interconnection updates, variance explanations (for more than 10% increase in cost or schedule), and prevailing wage rate and compliance summary to date.
- Post-commercial operation date compliance report: This filing should include the final

<sup>38</sup> Docket No. E017/M-25-338, (eDockets) 20259-222809-01, *In the Matter of Otter Tail Power Company's Petition for Approval of the Distributed Solar Energy Standard Projects*, Initial Comments of MnSEIA and CCSA, October 6, 2025, at 2. (hereinafter "the JSA initial comments").

<sup>39</sup> The JSA initial comments, at 4.

<sup>40</sup> Docket No. E017/M-25-338, (eDockets) 20259-222809-01, *In the Matter of Otter Tail Power Company's Petition for Approval of the Distributed Solar Energy Standard Projects*, Reply Comments from Otter Tail, at 1. (hereinafter "OTP reply comments")

<sup>41</sup> The JSA initial comments, at 4-5.

<sup>42</sup> The Department Initial Comments, at 7.

built capacity, actual in-service date, total capital and owner's costs, updated revenue-requirement inputs for RRCR, confirmation of renewable energy credit (REC) retirement for DSES, and final prevailing wage rate and documentation.

#### **G. Future Prudence Filing**

The Department recommends that Otter Tail submit a future prudence filing that includes the following elements:<sup>43</sup> **(Decision Option 5)**

- Complete cost breakdown
- Tax credit assumptions
- Documentation verifying that all federal incentives and labor compliance costs are accurately reflected

### **IV. STAFF ANALYSIS**

#### **A. Lack of BESS and Future RFPs**

While the discussion of BESS proposals for inclusion in future RFPs (as mentioned by the JSA in their initial comments) is not immediately relevant to the current petition at hand, this discussion did allow Otter Tail to clarify that the BESS were eschewed based on their reliability benefits being insufficient against the costs<sup>44</sup>. The JSA and the Company are otherwise in agreement over the necessity and benefits of the two DSES projects.

#### **B. DSES Compliance and Project Costs**

Staff agrees with the Department's conclusion that Otter Tail's proposed Fergus Falls and Parkers Prairie projects in the petition meet the statutory requirements in the DSES.

Staff notes that the cost estimates provided by the Company are classified as trade secret in the initial filing and that any determinations of prudence will be reviewed in future RRCR dockets.

Staff notes that while Otter Tail mentioned the need to begin this project to qualify for the 5% tax credit safe harbor rule, there was no indication of whether any additional tax credits would be available. Commissioners may wish to clarify the Company's intention in leveraging tax credits to the benefit of these two DSES projects. Moreover, given that Otter Tail indicated that it is exercising an abundance of caution regarding federal tax credit rules and guidance, Commissioners may also wish to seek further clarification from Otter Tail regarding its current understanding of the IRS tax credit guidance and the applicability of the safe harbor rule to the Company's projects.

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<sup>43</sup> The Department Supplemental Comments, at 6.

<sup>44</sup> OTP reply comments, at 1.

**C. Interconnection Costs**

Staff agrees with the Department’s interpretation that since Otter Tail could not complete an interconnection study, the best alternative is to assess the narrative explanation of replacing the former Pelican Rapids project with the Fergus Falls project.

**V. DECISION OPTIONS**

**Project Approval**

1. Approve Otter Tail Power’s investment in the Fergus Falls and Parkers Prairie Projects. (Otter Tail, Department)

**Qualification Towards the DSES**

2. Approve the qualification of both projects for application toward Otter Tail Power’s DSES obligations. (Otter Tail, Department)

**Cost Recovery**

3. Approve future cost recovery of the Projects through the RRCR Rider, subject to Commission review and approval of specific costs to be presented by Otter Tail Power in a future prudence filing under Minn. Stat. Section 216B.1645, subd. 2a. (Otter Tail, Department)

**AND**

**Reporting Requirements**

4. Require that Otter Tail follow a reporting requirement framework that includes the following reports: (Department, Otter Tail)
  - a) Pre-construction filing: this filing shall include:
    - I. Final site summary
    - II. Interconnection application status
    - III. Expected study milestones
    - IV. Prevailing wage rate and apprenticeship compliance plan
    - V. Tax credit eligibility pathway
  - b) Semi-annual construction status reports: these filings should include:
    - I. Schedule progress
    - II. Interconnection updates
    - III. Variance explanations (for more than 10% increase in cost or schedule)
    - IV. Prevailing wage rate and compliance summary to date
  - c) Post-commercial operation date compliance report: this filing should include:
    - I. Final built capacity
    - II. Actual in-service date
    - III. Total capital and owner’s costs
    - IV. Updated revenue-requirement inputs for RRCR
    - V. Confirmation of renewable energy credit (REC) retirement for DSES
    - VI. Final prevailing wage rate and documentation

- d) The timing and frequency of this reporting shall be determined by the Executive Secretary through the issuance of a notice. (Staff clarification)

**AND**

- 5. Require that Otter Tail's future prudence filing include: (Department, Otter Tail)
  - a) Complete cost breakdown
  - b) Tax credit assumptions
  - c) Documentation that shows that all federal incentives and labor compliance costs are reflected in the final customer impact