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August 23, 2024



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

**PUBLIC DOCUMENT -
NOT PUBLIC (OR PRIVILEGED)
DATA HAS BEEN EXCISED**

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of the Annual Update to its Electric Utility Infrastructure Rider, Rate Schedule 13.11
Docket No. E017/M-24-186
Reply Comments**

Dear Mr. Seuffert:

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

Revised Attachment 14 is the live version of Otter Tail's Electric Utility Infrastructure Cost Recovery Tracker ("the Model"), which derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use. The Model therefore is (1) "trade secret information", as defined in Minn. Stat. § 13.37, subd. 1(b); (2) is classified as nonpublic data pursuant to Minn. Stat. § 13.37, subd. 2; (3) is also not public data, as defined in Minn. Stat. § 13.02, subd. 8a; and (4) is protected data under Minn. R. 7829.0100, subp. 19a(A). To be clear, Otter Tail is not requesting that the data used in the Model be treated as "trade secret information" or protected data. Instead, Otter Tail is requesting that the live version of the Model be treated as trade secret information and protected data.

On pages two (2) through four (4) of the Reply Comments, and in Attachments 15 through 18, there is information regarding ongoing contractual negotiations with a vendor, which derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use. This information therefore is (1) "trade secret information", as defined in Minn. Stat. § 13.37, subd. 1(b); (2) is classified as nonpublic data pursuant to Minn. Stat. § 13.37, subd. 2; (3) is also not public data, as defined in Minn. Stat. § 13.02, subd. 8a; and (4) is protected data under Minn. R. 7829.0100, subp. 19a(A).

Attachment 16 includes copies of invoices from Otter Tail's outside counsel, and as such the non-public version has been redacted to exclude text that is privileged either under the Attorney-Client or Attorney-Work-Product Privileges.

In addition, Attachment 18 is the live version of Otter Tail's financial analysis model for the Demand Response (DR) project, including information pertaining to contracts under negotiation, ("the DR Analysis Model"), which derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use. The Model therefore is (1) "trade secret information", as defined in Minn. Stat. § 13.37, subd. 1(b); (2) is classified as nonpublic data pursuant to Minn. Stat. § 13.37, subd. 2; (3) is also not public data, as defined in Minn. Stat. § 13.02, subd. 8a; and (4) is protected data under Minn. R. 7829.0100, subp. 19a(A). To be clear, in this instance, Otter Tail is requesting that both the data used in the DR Analysis Model and the DR Analysis Model itself be treated as "trade secret information" and protected data.

Otter Tail has taken reasonable efforts to maintain the secrecy of the information marked as PROTECTED DATA in the Reply Comments narrative and Attachments 14, 15, 16, 17, and 18, which derive independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who can obtain economic value from its disclosure or use (the "Protected Data"). The Protected Data is therefore "trade secret information" and "nonpublic data" under Minn. Stat. § 13.37.

We have electronically filed this document with the Commission and copies have been served on all parties on the attached service list. A Certificate of Service is also enclosed.

Please contact me at 218-739-8313 or eketelsen@otpc.com if you have any questions regarding this filing.

Sincerely,

/s/ *EMILY KETELSEN*
Emily Ketelsen
Rates Analyst
Regulatory Economics

lcd
Enclosures
By electronic filing
c: Service List

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

**In the Matter of Otter Tail Power
Company’s Petition for Approval of
the Annual Update to its Electric
Utility Infrastructure Rider, Rate
Schedule 13.11**

Docket No. E017/M-24-186

REPLY COMMENTS

I. INTRODUCTION

Otter Tail Power Company (Otter Tail or Company) submits these Reply Comments in response to the Minnesota Department of Commerce, Division of Energy Resources (Department) August 2, 2024 Comments (Department Comments). Otter Tail respectfully requests the Minnesota Public Utility Commission (Commission) approve its adjusted 2024 annual update to the Electric Utility Infrastructure Cost (EUIC) Recovery Rider rates as provided in the updated tracker to these Reply Comments.

II. OTTER TAIL RESPONSES TO THE DEPARTMENT’S PRELIMINARY RECOMMENDATIONS

A. Savings Related to Demand Response

The Department requested that Otter Tail be required “*to track all savings associated with the Demand Response (DR) project, ensure they are included in the EUIC Rider, and explain any discrepancy between forecasted savings and actual savings.*” Because the DR system being installed is replacing a system currently in use, savings attributable to DR programs are already being realized and are reflected in base rates and through savings in the Fuel Clause Adjustment. No new savings will be realized as a result of this project; however, the implementation of the new DR system will ensure that the savings related to the DR programs will continue to contribute to lower rates for customers.

B. Advanced Metering Infrastructure (AMI) Budget

The Commission approved the AMI budget of \$55.9 million in Docket No. E017/M-21-382. In its Initial Filing, Otter Tail forecasted the total project cost for AMI at \$56.0 million. The Department recommends that the Commission require Otter Tail to cap the cost of this project at the approved \$55.9 million. Otter Tail does not oppose this recommendation by the Department and provides Revised Attachment 5 reflecting this change, which reduces the revenue requirement for

the January 1, 2025 through December 31, 2025 recovery period by \$5,370. Any amounts for this project incurred but not recovered under the rider due to the cap will be requested as part of Otter Tail’s next rate case.

C. Demand Response Metrics

The Department recommends Otter Tail include performance metrics for the Demand Response system to be updated annually. Otter Tail provides the proposed Demand Response metrics in Table 1 below.

Table 1: Proposed Demand Response Metrics

Category	Description
Installation and Deployment	Number of Load Control Devices (LCDs) installed/in inventory/other uses.
Installation and Deployment	Percentage of LCDs deployed compared to planned installation.
Installation and Deployment	Number of calls to Customer Service regarding LCD installation.
Financial	Total DR project capital spend-to-date vs. total DR project capital budget.
Financial	Total annual DR O&M spend to-date vs. projected annual DR O&M.

If approved, the metrics above will be included in Otter Tail’s next EUIC filing, and annually thereafter.

III. DEPARTMENT REQUESTS FOR REPLY COMMENTS

A. Supporting Documentation for Forecasted Demand Response Components

Supporting documentation for Department Table 6 is provided in Attachment 18 to these Reply Comments. The total Construction Work in Progress (CWIP) on the Summary Tab from 2024-2027 is **[PROTECTED DATA BEGINS...**

...PROTECTED DATA ENDS], which matches the total of the first two lines in the Department’s Table 6. The CWIP for 2022 and 2023 should be included in the project total cost, which would then equal **[PROTECTED DATA BEGINS... ...PROTECTED DATA ENDS]**, as stated in the initial filing.

The estimated total project cost is updated to **[PROTECTED DATA BEGINS... ..PROTECTED DATA ENDS]** due to higher than anticipated estimates received in the Requests for Proposal (RFP) for Load Control Device (LCD) installation. This updated project cost is reflected in Table 2 below.

B. Estimated Annual Revenue Requirements for the Demand Response System

Table 2 provides a summary of the estimated annual revenue requirements for the Demand Response system for 2024 through 2043. Additional years through 2047 are provided to reflect the revenue requirements for the Demand Response system through its depreciable life.

Table 2: Estimated Annual Revenue Requirements for the Demand Response System

[PROTECTED DATA BEGINS...

...PROTECTED DATA ENDS]

C. Difference in Demand Response Costs Between Base Case and Department Table 6

In its Initial Filing, Otter Tail stated that the total project cost for the Demand Response system is projected to be **[PROTECTED DATA BEGINS...**

...PROTECTED DATA ENDS]

¹ Docket No. E017/M-24-186, Initial Filing, page 14.

In Otter Tail’s response to IR MN-DOC-001, the total capital cost is shown as **[PROTECTED DATA BEGINS... ...PROTECTED DATA ENDS]**. During Otter Tail’s Initial Filing and response to IR MN-DOC-001, the Company was hopeful that the capital budget would be **[PROTECTED DATA BEGINS... ...PROTECTED DATA ENDS]**. On August 14, 2024, Otter Tail received responses to the RFPs with higher costs than anticipated, which increased Otter Tail’s estimated project cost for Demand Response to **[PROTECTED DATA BEGINS... ...PROTECTED DATA ENDS]**. Although this is an increase to Otter Tail’s best-case scenario, it is still significantly lower than the base case amount of **[PROTECTED DATA BEGINS... ...PROTECTED DATA ENDS]**.

The total in Table 6 of the Department’s Comments includes project O&M expenses, property taxes, and income taxes, which are not included in Otter Tail’s estimated capital project costs.

D. AMI External and Legal Consulting Costs

The external and legal consulting costs from June 2023 to June 2024 are \$1,512,683.

Otter Tail includes external legal and consulting costs in its proposed AMI revenue requirements per the Order dated August 4, 2022, in Docket No. E017/M-21-382. Please see Attachment 15 for a summary of legal and consulting costs included in the total AMI capital project costs from May 2023 to June 2024.

The legal and consulting costs included in the tracker are for external work that is specific to the project and not included in rate base in the most recent rate case.² The AMI project warrants the use of specialized consultants and legal counsel as Otter Tail rarely engages in these types of projects and lacks the internal expertise necessary to ensure the timely and successful implementation of the AMI project and to limit risk to Otter Tail and its customers.

After investigating potential law firms with experience in large utility IT projects and procurement matters, Otter Tail engaged the law firm of Spencer Fane, LLP - specifically Minneapolis-based partner Jon Farnsworth, whose practice is focused on technology contracts and technology projects.

Spencer Fane billed the AMI project under Matter Number 5036133-0003, described as Landis + Gyr Contract, which relates to negotiating the final contract with the vendor.

² Docket No. E017/GR-20-719.

Otter Tail engaged with TRC Environmental Corporation to help with consulting for the AMI project. TRC billed the AMI project under Project Number 459113.0000.0000 DGS-OT-AMI MDM PMO, which is described as AMI vendor management, workshop support, change orders, testing, and integration.

The external fees are included in the total cost of the project on a FERC basis, per guidance 3.18 CFR Pt. 101 Ch1 (Electric Plant Instructions-Components of Construction costs), which states:

(15) Law expenditures includes the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in protection, item 7, and in injuries and damages, item 8.

Generally Accepted Accounting Principles (GAAP) Standards

According to GAAP, the costs noted in Attachment 15 are allowable in the AMI project costs because Otter Tail expects future rate recovery on the specific costs based on the approved filings. ASC 980-360-20 defines “Allowable costs” in property, plant and equipment as “all costs for which revenue is intended to provide recovery.” Based on the foregoing, the costs discussed are capitalizable under GAAP.

IV. DEMAND RESPONSE TIMING UPDATE

There will be a delay in the implementation of the DR system while Otter Tail attains final external approval for cost recovery. Implementation is estimated to begin in the third quarter of 2026 and be completed in the second quarter of 2028. Otter Tail provides Revised Attachment 7 to reflect the updated projected in-service date, which reduces the revenue requirement by \$443,661. As mentioned above, the total estimated cost of the DR project is slightly higher than the initial filing amount due to higher than anticipated LCD installation costs reflected in the RFP responses but still showing significant savings over the base case.

V. RATE SCHEDULE AND CUSTOMER NOTICE

Included with these Reply Comments are the following updated Rate Schedule and customer notice.

- Revised Attachment 12 – Redline and Clean versions of Rate Schedule Section 13.11, Electric Utility Infrastructure Cost Recovery Rider
- Revised Attachment 13 – Notice to Customers

VI. CONCLUSION

Otter Tail respectfully requests that the Commission approve its EUIC annual rate adjustment, with updates included in these Reply Comments, for usage on and after the rate effective date of January 1, 2025.

Dated: August 23, 2024

Respectfully submitted,

OTTER TAIL POWER COMPANY

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**OTTER TAIL POWER COMPANY
ELECTRIC UTILITY INFRASTRUCTURE COST RECOVERY RIDER
REPLY COMMENTS 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	Electric Utility Infrastructure Cost Recovery Tracker
Revised Attachment 5	Advanced Metering Infrastructure
Revised Attachment 7	Demand Response
Revised Attachment 9	Federal ADIT Proration Projection
Revised Attachment 12	Electric Utility Infrastructure Cost Recovery Rider, Electric Rate Schedule 13.11
Revised Attachment 13	Notice to Customers
Revised Attachment 14	Excel version of Electric Utility Infrastructure Cost Recovery Rider Tracker
Attachment 15	Summary of External and Legal Costs Specific to AMI
Attachment 16	Spencer Fane Invoices for External and Legal Costs Specific to AMI
Attachment 17	TRC Invoices for External and Legal Costs Specific to AMI
Attachment 18	Excel version of Demand Response Financial Analysis

Projected Revenue for January 2025 to December 2025 Recovery Period

Line No.	Class	Meters (Annual Count)	Monthly Rate per Unit	Amount
1	Residential	594,765	\$2.47	\$1,470,054
2				
3	Residential RDC	26,391	\$5.77	\$152,400
4				
5	Farm	16,675	\$7.56	\$126,103
6				
7	General Service	24,428	\$15.68	\$383,007
8				
9	Small General Service	109,769	\$3.98	\$436,859
10				
11	General Service TOU	1,509	\$25.40	\$38,324
12				
13	Large General Service 602	204	\$135.88	\$27,720
14				
15	Large General Service 603	5,546	\$24.60	\$136,440
16				
17	Irrigation	3,636	\$13.33	\$48,460
18				
19	Outdoor Lighting	2,489	\$2.66	\$6,619
20				
21	OPA	5,941	\$6.61	\$39,278
22				
23	CS - Deferred Load	99,849	\$5.77	\$576,598
24				
25	CS - Interruptible Small Dual Fuel	77,501	\$5.88	\$455,674
26				
27	CS - Interruptible Large Dual Fuel	4,131	\$26.67	\$110,160
28				
29	CS - Off Peak	14,304	\$7.47	\$106,794
30				
31	Total revenue			<u>\$4,114,490</u>

Summary of Revenue Requirements

Line No.	Revenue Requirements	January 2025 - December 2025
1	Advanced Metering Infrastructure	5,427,699
2	Outage Management / GIS Updates	416,255
3	Demand Response System	307,310
4	O&M Savings due to AMI Implementation	(2,114,267)
5	True-Up	77,494
6	Net Revenue Requirement	<u>\$4,114,490</u>

Class Allocation and Current Rate Design

Line No.		January 2025- December 2025	Percent of Total	Annual Meter Count	Per Meter Charge	Revenue Requirements by Class
1	Total 2024 Minnesota Revenue Requirements	\$4,114,490				
2	Residential		35.73%	594,765	\$2.47	\$1,470,054
3	Residential RDC		3.70%	26,391	\$5.77	\$152,400
4	Farm		3.06%	16,675	\$7.56	\$126,103
5	Small General Service		10.62%	109,769	\$3.98	\$436,859
6	General Service		9.31%	24,428	\$15.68	\$383,007
7	General Service TOU		0.93%	1,509	\$25.40	\$38,324
8	Large General Service - Primary		0.67%	204	\$135.88	\$27,720
9	Large General Service - Secondary		3.32%	5,546	\$24.60	\$136,440
10	Irrigation		1.18%	3,636	\$13.33	\$48,460
11	Outdoor Lighting		0.16%	2,489	\$2.66	\$6,619
12	OPA		0.95%	5,941	\$6.61	\$39,278
13	Controlled Service - Deferred Load		14.01%	99,849	\$5.77	\$576,598
14	Controlled Service - Interruptible Small Duel Fuel		11.07%	77,501	\$5.88	\$455,674
15	Controlled Service - Interruptible Large Duel Fuel		2.68%	4,131	\$26.67	\$110,160
16	Controlled Service - Off Peak		2.60%	14,304	\$7.47	\$106,794
17	Total Minnesota Revenue Requirements		100.00%	987,138		\$4,114,490

Rate Impact				
	Meter Count (Month)	Current Rate (\$ per meter)	Proposed Rate (\$ per meter)	Monthly Impact (Increase or decrease from prior rate)
Residential	49,564	\$1.43	\$2.47	\$1.04
Residential RDC	2,199	\$3.47	\$5.77	\$2.30
Farm	1,390	\$3.40	\$7.56	\$4.16
Small General Service	9,147	\$5.52	\$3.98	-\$1.54
General Service	2,036	\$5.52	\$15.68	\$10.15
General Service TOU	126	\$11.33	\$25.40	\$14.07
Large General Service - Primary	17	\$41.24	\$135.88	\$94.65
Large General Service - Secondary	462	\$13.31	\$24.60	\$11.29
Irrigation	303	\$9.31	\$13.33	\$4.02
Outdoor Lighting	207	\$3.54	\$2.66	-\$0.88
OPA	495	\$3.96	\$6.61	\$2.66
Controlled Service - Deferred Load	8,321	\$3.47	\$5.77	\$2.30
Controlled Service - Interruptible Small Duel Fuel	6,458	\$3.54	\$5.88	\$2.34
Controlled Service - Interruptible Large Duel Fuel	344	\$14.24	\$26.67	\$12.43
Controlled Service - Off Peak	1,192	\$4.33	\$7.47	\$3.14
	82,262			

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	
		January Actual	February Actual	March Actual	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2024 YE Projected
1	Revenue Requirements													
1	Advanced Metering Infrastructure	130,141	126,478	226,782	227,286	233,293	242,032	257,682	264,950	274,659	282,682	287,100	290,922	2,844,007
2	Outage Management System	14,143	14,143	14,143	35,432	35,432	35,432	35,432	35,432	35,432	35,432	35,432	35,432	361,317
3	Demand Response System	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Revenue Requirements	144,284	140,621	240,925	262,718	268,725	277,464	293,114	300,382	310,091	318,114	322,532	326,354	3,205,324
5														
6	ADIT Preservation of Proration	270	270	270	270	270	270	270	270	270	270	270	270	3,237
7														
8	O&M Savings due to AMI Implementation	-	-	-	(58,730)	(58,730)	(58,730)	(58,730)	(58,730)	(58,730)	(58,730)	(58,730)	(58,730)	(528,567)
9														
10	Net Revenue Requirement	144,553	140,891	241,195	204,258	210,265	219,004	234,654	241,922	251,631	259,654	264,073	267,894	2,679,994
11														
12	Billed (forecast meter x adj factor)	72,379	65,623	71,126	220,917	220,917	220,917	220,917	220,917	220,917	220,917	220,917	220,917	2,197,380
13														
14	Monthly Revenue Difference	72,175	75,268	170,069	(16,659)	(10,652)	(1,913)	13,737	21,005	30,714	38,737	43,156	46,977	482,614
15	Carrying Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Life-to-Date Revenue Requirement (Cumulative Difference)	(332,945)	(257,678)	(87,609)	(104,268)	(114,919)	(116,832)	(103,095)	(82,091)	(51,376)	(12,639)	30,517	77,494	77,494
17														
18														
19	Forecasted Meter Count	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	987,138

Approved by MN PUC on March 13, 2024
 in Docket No. E017/M-23-131

SUMMARY	January 2024 - December 2024
Revenue requirements	\$3,011,727
Carrying Charge	0
True-up	(360,723)
Total requirements	\$2,651,004
Jan 2024 - Dec 2024 projected meter count	987,138
Average Rate	\$2.68555

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	YE Projected
1	Advanced Metering Infrastructure	450,432	451,452	452,479	453,028	452,924	452,818	452,710	452,600	452,488	452,374	452,257	452,139	5,427,699
2	Outage Management System	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	34,688	416,255
3	Demand Response System	26,124	25,923	25,811	25,703	25,622	25,560	25,510	25,469	25,436	25,407	25,383	25,362	307,310
4	Total Revenue Requirements	511,244	512,063	512,978	513,418	513,234	513,065	512,908	512,757	512,611	512,469	512,328	512,189	6,151,263
5														
6	ADIT Preservation of Proration													
7														
8	O&M Savings due to AMI Implementation	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(176,189)	(2,114,267)
9														
10	Net Revenue Requirement	335,055	335,874	336,789	337,229	337,045	336,876	336,719	336,568	336,422	336,280	336,139	336,000	4,036,996
11														
12	Billed (forecast meter x adj factor)	342,874	342,874	342,874	342,874	342,874	342,874	342,874	342,874	342,874	342,874	342,874	342,874	4,114,490
13														
14	Monthly Revenue Difference	(7,819)	(7,000)	(6,085)	(5,645)	(5,830)	(5,998)	(6,156)	(6,306)	(6,452)	(6,594)	(6,735)	(6,875)	(77,494)
15	Carrying Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Life-to-Date Revenue Requirement (Cumulative Difference)	69,675	62,675	56,590	50,945	45,115	39,117	32,962	26,656	20,204	13,610	6,875	(0)	(0)
17														
18														
19	Forecasted Meter Count	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	82,262	987,138

SUMMARY	January 2025 - December 2025
Revenue requirements	\$4,036,996
Carrying Charge	0
True-up	77,494
Total requirements	\$4,114,490
Jan 2025 - Dec 2025 projected meter count	987,138
Average Rate	\$4.16810

Otter Tail Power Company
Minnesota Electric Utility Infrastructure Costs
Advanced Metering Infrastructure Revenue Requirements

Line No.	Year>>	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual Total
RATE BASE														
1	Plant Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Net Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
4	CWIP	3,250,124	3,638,008	3,937,424	4,392,812	5,361,180	10,121,697	11,347,248	13,925,060	14,307,489	14,822,686	15,293,364	16,120,504	16,120,504
5	ADIT - NOL DTA	-	-	-	-	-	-	-	-	-	-	-	-	-
6	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	1.0000
7	ADIT - Federal & State Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes Federal & State - No Prora	-	-	-	-	-	-	-	-	-	-	-	-	-
9	ADIT - Federal Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Ending rate base	3,250,124	3,638,008	3,937,424	4,392,812	5,361,180	10,121,697	11,347,248	13,925,060	14,307,489	14,822,686	15,293,364	16,120,504	16,120,504
11														
12	Average rate base	766,513	766,513	766,513	766,513	766,513	766,513	766,513	766,513	766,513	766,513	766,513	766,513	9,198,160
13														
14	Return on Rate Base	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	660,083
15														
16	Available for return (equity portion of rate base)	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	457,792
17														
EXPENSES														
18	O&M and Depreciation													
19	Operating Costs	-	-	-	-	-	-	-	-	-	-	-	33,529	33,529
20	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
22														
23	Total O&M and Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	33,529	33,529
24														
25	Income before Taxes													
26	Available for return (from above)	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	38,149	457,792
27	Taxable Income (grossed up)	53,537	53,537	53,537	53,537	53,537	53,537	53,537	53,537	53,537	53,537	53,537	53,537	642,444
28														
29	Income Taxes													
30	Current Income Tax	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	184,651
31	Deferred Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Total Income Tax Expense	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	184,651
33														
34														
REVENUE REQUIRMENTS														
35	Expenses	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	48,917	218,180
36	Return on rate base	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	55,007	660,083
37														
38	Subtotal revenue requirements	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	103,924	878,263
39	Adjustments													
40	Total revenue requirements	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	70,395	103,924	878,263
41														
42	Minnesota share - Meters (C6)	6,150	5,924	6,572	6,538	5,873	13,777	13,854	15,868	15,787	15,879	15,785	22,519	144,525
43	Minnesota share - FAN (P60)	819	780	1,380	1,192	4,661	5,023	6,325	5,588	5,464	5,295	5,158	7,269	48,952
44	Minnesota share - Software (P90)	27,124	27,410	26,046	26,293	23,114	14,280	12,737	11,417	11,641	11,732	11,986	18,920	222,700
45	Total Minnesota Share	34,093	34,113	33,997	34,022	33,648	33,079	32,917	32,872	32,892	32,907	32,929	48,708	416,177

Otter Tail Power Company
Minnesota Electric Utility Infrastructure Costs
Advanced Metering Infrastructure Revenue Requirements

Line No.	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	
		Actual January	Actual February	Actual March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total	
RATE BASE															
1	Plant Balance	-	22,612,690	23,742,125	26,233,749	30,482,169	35,051,553	37,824,138	40,218,567	41,784,228	43,806,619	45,476,047	46,822,194	46,822,194	
2	Accumulated Depreciation	-	-	(180,250)	(366,676)	(566,852)	(786,332)	(1,029,266)	(1,287,478)	(1,566,784)	(1,853,292)	(2,149,577)	(2,453,849)	(2,453,849)	
3	Net Plant in Service	-	22,612,690	23,561,875	25,867,073	29,915,317	34,265,221	36,794,872	38,931,088	40,217,444	41,953,327	43,326,471	44,368,345	44,368,345	
4	CWIP	19,855,004	(20,467)	(24,699)	(37,453)	(23,849)	(49,323)	(44,071)	(113,465)	(21,586)	(16,569)	(13,425)	-	-	
5	ADIT - NOL DTA														
6	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	1.0000	
7	ADIT - Federal & State Depreciation	-	(152,762)	(253,717)	(352,896)	(448,123)	(537,802)	(620,740)	(699,287)	(771,771)	(842,185)	(909,789)	(975,097)	(975,097)	
8	Accumulated Deferred Income Taxes Federal & State - No Prora	-	(152,762)	(253,717)	(352,896)	(448,123)	(537,802)	(620,740)	(699,287)	(771,771)	(842,185)	(909,789)	(975,097)	(975,097)	
9	ADIT - Federal Depreciation	-	(100,676)	(167,208)	(232,571)	(295,329)	(354,431)	(409,090)	(460,855)	(508,624)	(555,030)	(599,583)	(642,623)	(642,623)	
10	Ending rate base	19,855,004	22,439,461	23,283,459	25,476,724	29,443,345	33,678,096	36,130,061	38,118,336	39,424,086	41,094,573	42,403,257	43,393,248	43,393,248	
11															
12	Average rate base	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	2,633,719	31,604,627	
13															
14	Return on Rate Base	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	2,268,027	
15															
16	Available for return (equity portion of rate base)	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	1,572,962	
17															
18	EXPENSES														
19	O&M and Depreciation														
20	Operating Costs	36,520	28,770	63,033	58,400	58,400	58,400	68,800	68,800	68,800	79,200	79,200	79,200	747,522	
21	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Book Depreciation	-	-	180,250	186,426	200,176	219,480	242,934	258,212	279,306	286,508	296,284	304,272	2,453,849	
23	Total O&M and Depreciation Expense	36,520	28,770	243,283	244,826	258,577	277,880	311,734	327,012	348,106	365,707	375,484	383,472	3,201,371	
24															
25	Income before Taxes														
26	Available for return (from above)	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	131,080	1,572,962	
27	Taxable Income (grossed up)	183,952	183,952	183,952	183,952	183,952	183,952	183,952	183,952	183,952	183,952	183,952	183,952	2,207,419	
28															
29	Income Taxes														
30	Current Income Tax	52,871	(99,891)	(48,083)	(46,308)	(42,356)	(36,808)	(30,066)	(25,675)	(19,613)	(17,543)	(14,733)	(12,437)	(340,640)	
31	Deferred Income Tax	-	152,762	100,955	99,180	95,227	89,679	82,938	78,547	72,484	70,414	67,604	65,308	975,097	
32	Total Income Tax Expense	52,871	52,871	52,871	52,871	52,871	52,871	52,871	52,871	52,871	52,871	52,871	52,871	634,456	
33															
34															
35	REVENUE REQUIREMENTS														
36	Expenses	89,392	81,642	296,154	297,697	311,448	330,751	364,606	379,883	400,977	418,579	428,355	436,343	3,835,827	
37	Return on rate base	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	189,002	2,268,027	
38	Subtotal revenue requirements	278,394	270,644	485,157	486,699	500,450	519,753	553,608	568,886	589,979	607,581	617,358	625,345	6,103,854	
39	Adjustments														
40	Total revenue requirements	278,394	270,644	485,157	486,699	500,450	519,753	553,608	568,886	589,979	607,581	617,358	625,345	6,103,854	
41															
42	Minnesota share - Meters (C6)	72,058	73,877	139,691	146,730	161,852	175,973	191,235	195,689	205,689	214,910	221,275	223,243	2,022,224	
43	Minnesota share - FAN (P60)	15,823	13,609	19,930	18,168	16,072	14,510	14,323	13,869	13,826	13,959	13,665	13,446	181,200	
44	Minnesota share - Software (P90)	42,260	38,993	67,161	62,387	55,368	51,550	52,124	55,392	55,144	53,814	52,160	54,233	640,584	
45	Total Minnesota Share	130,141	126,478	226,782	227,286	233,293	242,032	257,682	264,950	274,659	282,682	287,100	290,922	2,844,007	

Otter Tail Power Company
Minnesota Electric Utility Infrastructure Costs
Advanced Metering Infrastructure Revenue Requirements

Line No.	Year>>	2025 Projected January	2025 Projected February	2025 Projected March	2025 Projected April	2025 Projected May	2025 Projected June	2025 Projected July	2025 Projected August	2025 Projected September	2025 Projected October	2025 Projected November	2025 Projected December	2025 Projected Total	
RATE BASE															
1	Plant Balance	47,407,825	47,984,656	48,298,107	48,298,107	48,298,107	48,298,107	48,298,107	48,298,107	48,298,107	48,298,107	48,298,107	48,298,107	48,298,107	
2	Accumulated Depreciation	(2,770,775)	(3,090,207)	(3,412,110)	(3,735,412)	(4,058,715)	(4,382,017)	(4,705,319)	(5,028,622)	(5,351,924)	(5,675,227)	(5,998,529)	(6,321,831)	(6,321,831)	
3	Net Plant in Service	44,637,050	44,894,449	44,885,997	44,562,695	44,239,393	43,916,090	43,592,788	43,269,485	42,946,183	42,622,881	42,299,578	41,976,276	41,976,276	
4	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	ADIT - NOL DTA	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	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	-	
7	ADIT - Federal & State Depreciation	(1,038,033)	(1,096,961)	(1,151,608)	(1,202,413)	(1,249,595)	(1,293,273)	(1,333,329)	(1,369,763)	(1,402,692)	(1,431,998)	(1,457,800)	(1,479,980)	(1,479,980)	
8	Accumulated Deferred Income Taxes Federal & State - No Prora	(1,041,637)	(1,107,458)	(1,172,568)	(1,237,276)	(1,301,984)	(1,366,692)	(1,431,401)	(1,496,109)	(1,560,817)	(1,625,525)	(1,690,233)	(1,754,941)	(1,754,941)	
9	ADIT - Federal Depreciation	(686,476)	(729,854)	(772,764)	(815,409)	(858,054)	(900,699)	(943,344)	(985,989)	(1,028,634)	(1,071,279)	(1,113,924)	(1,156,569)	(1,156,569)	
10	Ending rate base	43,599,017	43,797,488	43,734,389	43,360,282	42,989,797	42,622,817	42,259,459	41,899,722	41,543,491	41,190,882	40,841,778	40,496,295	40,496,295	
11															
12	Average rate base	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	3,536,722	42,440,667	
13															
14	Return on Rate Base	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	3,045,648	
15															
16	Available for return (equity portion of rate base)	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	2,112,272	
17															
18	EXPENSES														
19	<i>O&M and Depreciation</i>														
20	Operating Costs	293,924	293,924	293,924	293,924	293,924	293,924	293,924	293,924	293,924	293,924	293,924	293,924	3,527,088	
21	Property Tax	32,877	32,877	32,877	32,877	32,877	32,877	32,877	32,877	32,877	32,877	32,877	32,877	394,524	
22	Book Depreciation	316,926	319,432	321,903	323,302	323,302	323,302	323,302	323,302	323,302	323,302	323,302	323,302	3,867,983	
23	Total O&M and Depreciation Expense	643,727	646,233	648,704	650,103	650,103	650,103	650,103	650,103	650,103	650,103	650,103	650,103	7,789,595	
24															
25	Income before Taxes														
26	Available for return (from above)	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	176,023	2,112,272	
27	Taxable Income (grossed up)	247,022	247,022	247,022	247,022	247,022	247,022	247,022	247,022	247,022	247,022	247,022	247,022	2,964,259	
28															
29	Income Taxes														
30	Current Income Tax	4,458	5,179	5,889	6,291	6,291	6,291	6,291	6,291	6,291	6,291	6,291	6,291	72,143	
31	Deferred Income Tax	66,541	65,820	65,110	64,708	64,708	64,708	64,708	64,708	64,708	64,708	64,708	64,708	779,844	
32	Total Income Tax Expense	70,999	70,999	70,999	70,999	70,999	70,999	70,999	70,999	70,999	70,999	70,999	70,999	851,987	
33															
34															
35	REVENUE REQUIREMENTS														
36	Expenses	714,726	717,232	719,703	721,102	721,102	721,102	721,102	721,102	721,102	721,102	721,102	721,102	8,641,583	
37	Return on rate base	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	253,804	3,045,648	
38	Subtotal revenue requirements	968,530	971,036	973,507	974,906	974,906	974,906	974,906	974,906	974,906	974,906	974,906	974,906	11,687,231	
39	Adjustments														
40	Total revenue requirements	968,530	971,036	973,507	974,906	974,906	974,906	974,906	974,906	974,906	974,906	974,906	974,906	11,687,231	
41															
42	Minnesota share - Meters (C6)	348,390	351,886	354,793	356,762	358,248	359,760	361,300	362,869	364,467	366,095	367,755	369,447	4,321,773	
43	Minnesota share - FAN (P60)	20,593	20,419	20,369	20,443	20,488	20,534	20,581	20,629	20,677	20,727	20,778	20,829	247,066	
44	Minnesota share - Software (P90)	81,449	79,147	77,317	75,823	74,188	72,524	70,829	69,102	67,343	65,551	63,725	61,863	858,860	
45	Total Minnesota Share	450,432	451,452	452,479	453,028	452,924	452,818	452,710	452,600	452,488	452,374	452,257	452,139	5,427,699	

Otter Tail Power Company
 Minnesota Electric Utility Infrastructure Costs
 Demand Response Revenue Requirements

Line No.	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	
		Actual January	Actual February	Actual March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Total
RATE BASE														
1	Plant Balance	-	-	-	-	-	-	-	-	-	-	-	-	
2	Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
3	Net Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	
4	CWIP	374,427	381,795	404,330	468,186	532,042	699,212	866,382	1,033,552	1,200,721	1,367,891	1,535,061	1,702,231	
5	ADIT - NOL DTA	-	-	-	-	-	-	-	-	-	-	-	-	
6	Reversal of ADIT - NOL DTA	-	-	-	-	-	-	-	-	-	-	-	-	
7	Reversal of ADIT - NOL DTA - No Proration	-	-	-	-	-	-	-	-	-	-	-	-	
8	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	-	-	-	-	-	-	-	-	-	-	-	-	
8	Accumulated Deferred Income Taxes Federal & State - No Prora	-	-	-	-	-	-	-	-	-	-	-	-	
8	ADIT - Federal Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
9	Ending rate base	374,427	381,795	404,330	468,186	532,042	699,212	866,382	1,033,552	1,200,721	1,367,891	1,535,061	1,702,231	
10														
11	Average rate base	69,930	69,930	69,930	69,930	69,930	69,930	69,930	69,930	69,930	69,930	69,930	69,930	
12														
13	Return on Rate Base	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	
14														
15	Available for return (equity portion of rate base)	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	
16														
17	EXPENSES													
18	O&M and Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
19	Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	
20	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	
21	Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
22	Total O&M and Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	
23														
24	Income before Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
25	Available for return (from above)	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	
26	Taxable Income (grossed up)	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	4,884	
27														
28	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
29	Current Income Tax	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
30	Deferred Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
31	Total Income Tax Expense	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
32														
33														
34	REVENUE REQUIRMENTS													
35	Expenses	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	1,404	
36	Return on rate base	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	5,018	
37	Subtotal revenue requirements	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	
38	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
39	Total revenue requirements	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	6,422	
40														
41	Minnesota share - Hardware (C6)	2,960	2,960	2,960	2,960	2,960	2,252	1,818	1,524	1,312	1,151	1,026	925	
42	Minnesota share - Software (P90)	-	-	-	-	-	755	1,218	1,532	1,758	1,929	2,063	2,170	
43	Total Minnesota Share	2,960	2,960	2,960	2,960	2,960	3,007	3,036	3,055	3,070	3,080	3,089	3,095	

Otter Tail Power Company
 Minnesota Electric Utility Infrastructure Costs
 Demand Response Revenue Requirements

Line No.	Year>>	2025 Projected January	2025 Projected February	2025 Projected March	2025 Projected April	2025 Projected May	2025 Projected June	2025 Projected July	2025 Projected August	2025 Projected September	2025 Projected October	2025 Projected November	2025 Projected December	2025 Projected Total
RATE BASE														
1	Plant Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Net Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-
4	CWIP	1,869,400	2,609,834	3,350,267	3,923,530	4,496,794	5,070,057	5,643,321	6,216,584	6,789,848	7,363,111	7,936,375	8,509,638	8,509,638
5	ADIT - NOL DTA	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Reversal of ADIT - NOL DTA	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Reversal of ADIT - NOL DTA - No Proration	-	-	-	-	-	-	-	-	-	-	-	-	-
8	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	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Accumulated Deferred Income Taxes Federal & State - No Prora	-	-	-	-	-	-	-	-	-	-	-	-	-
8	ADIT - Federal Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Ending rate base	1,869,400	2,609,834	3,350,267	3,923,530	4,496,794	5,070,057	5,643,321	6,216,584	6,789,848	7,363,111	7,936,375	8,509,638	8,509,638
10														
11	Average rate base	419,750	419,750	419,750	419,750	419,750	419,750	419,750	419,750	419,750	419,750	419,750	419,750	5,036,999
12														
13	Return on Rate Base	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	361,468
14														
15	Available for return (equity portion of rate base)	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	250,691
16														
EXPENSES														
18	O&M and Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Book Depreciation	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	186,720
22	Total O&M and Depreciation Expense	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	15,560	186,720
23														
24	Income before Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Available for return (from above)	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	20,891	250,691
26	Taxable Income (grossed up)	29,317	29,317	29,317	29,317	29,317	29,317	29,317	29,317	29,317	29,317	29,317	29,317	351,808
27														
28	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Current Income Tax	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	101,117
30	Deferred Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Income Tax Expense	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	8,426	101,117
32														
33														
REVENUE REQUIRMENTS														
35	Expenses	23,986	23,986	23,986	23,986	23,986	23,986	23,986	23,986	23,986	23,986	23,986	23,986	287,837
36	Return on rate base	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	30,122	361,468
37	Subtotal revenue requirements	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	649,304
38	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total revenue requirements	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	54,109	649,304
40														
41	Minnesota share - Hardware (C6)	7,098	10,129	11,820	13,448	14,661	15,600	16,348	16,958	17,466	17,894	18,260	18,577	178,258
42	Minnesota share - Software (P90)	19,026	15,795	13,991	12,255	10,961	9,960	9,162	8,511	7,970	7,514	7,123	6,785	129,052
43	Total Minnesota Share	26,124	25,923	25,811	25,703	25,622	25,560	25,510	25,469	25,436	25,407	25,383	25,362	307,310

Federal ADIT Proration

January 2025 - December 2025 Recovery Period				
Line No.	Month	All Projects' Revenue Requirements without ADIT Prorated	All Projects' Revenue Requirements with ADIT-Prorated	Difference due to Federal ADIT Proration (B - A)
1	Jan-25	\$510,785	\$511,244	\$458
2	Feb-25	\$511,605	\$512,063	\$458
3	Mar-25	\$512,520	\$512,978	\$458
4	Apr-25	\$512,960	\$513,418	\$458
5	May-25	\$512,775	\$513,234	\$458
6	Jun-25	\$512,607	\$513,065	\$458
7	Jul-25	\$512,450	\$512,908	\$458
8	Aug-25	\$512,299	\$512,757	\$458
9	Sep-25	\$512,154	\$512,611	\$458
10	Oct-25	\$512,011	\$512,469	\$458
11	Nov-25	\$511,871	\$512,328	\$458
12	Dec-25	\$511,731	\$512,189	\$457
13	Total	\$6,145,768	\$6,151,263	\$5,496
14				
15	Revenue Requirement Related to Federal ADIT Proration-Projection			\$5,496
16				

Revised Attachment 12
Redline and Clean Versions of
Tariff Sheet Section 13.11 – Electric Utility Infrastructure Cost
Recovery Rider, Electric Rate Schedule



Fergus Falls, Minnesota

ELECTRIC UTILITY INFRASTRUCTURE COST (EUIC) RECOVERY RIDER

DESCRIPTION	RATE CODE
Residential	MEURS
Residential RDC	MEURC
Farm	MEUFM
<u>Small General Service (Under 20 kW)</u>	MEUGS
<u>General Service (20 kW or Greater)</u>	<u>MEUG1</u>
General Service TOU	MEUGU
Large General Service – Primary / Transmission	MEULP
Large General Service – Secondary	MEULS
Irrigation Service	MEUIR
Outdoor Lighting (Metered)	MEULT
OPA (Metered)	MEUOP
Controlled Service Deferred Load	MEUCD
Controlled Service Interruptible Self Contained	MEUCS
Controlled Service Interruptible CT Metering	MEUCT
Controlled Service Off Peak	MEUCO

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

APPLICATION OF RIDER: This rider is applicable to electric service under all of the Company’s metered retail rate schedules.

COST RECOVERY CHARGE: There shall be included on each Minnesota Customer’s monthly bill an Electric Utility Infrastructure Cost (EUIC) Recovery per meter 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.



Fergus Falls, Minnesota

ELECTRIC RATE SCHEDULE
Electric Utility Infrastructure Cost (EUIC) Recovery Rider

RATE:

Service Category	Section	Per Meter Charge
Residential	9.01	\$2.47 ^{1.43}
Residential RDC	9.02	\$5.77 ^{3.47}
Farm	9.03	\$7.56 ^{3.40}
<u>Small</u> General Service (<u>Under 20 kW</u>)	10.01, 10.02	\$3.98 ^{5.52}
<u>General Service (20 kW or Greater)</u>	<u>10.02</u>	<u>\$15.68</u>
General Service - TOU	10.03, 10.07	\$25.40 ^{11.33}
Large General Service - Primary / Transmission	10.04, 10.05, 10.06, 11.01	\$135.88 ^{41.24}
Large General Service - Secondary	10.04, 10.05, 10.06, 11.01	\$24.60 ^{13.31}
Irrigation Service	11.02	\$13.33 ^{9.31}
Outdoor Lighting (Metered)	11.03	\$2.66 ^{3.54}
OPA (Metered)	11.05	\$6.61 ^{3.96}
Controlled Service Deferred Load	14.01, 14.06	\$5.77 ^{3.47}
Controlled Service Interruptible – Self-Contained	14.04	\$5.88 ^{3.54}
Controlled Service Interruptible – CT Metering	14.04	\$26.67 ^{14.24}
Controlled Service Off Peak	14.07, 14.12	\$7.47 ^{4.33}

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.



Fergus Falls, Minnesota

ELECTRIC UTILITY INFRASTRUCTURE COST (EUIC) RECOVERY RIDER

DESCRIPTION	RATE CODE
Residential	MEURS
Residential RDC	MEURC
Farm	MEUFM
Small General Service (Under 20 kW)	MEUGS
General Service (20 kW or Greater)	MEUG1
General Service TOU	MEUGU
Large General Service – Primary / Transmission	MEULP
Large General Service – Secondary	MEULS
Irrigation Service	MEUIR
Outdoor Lighting (Metered)	MEULT
OPA (Metered)	MEUOP
Controlled Service Deferred Load	MEUCD
Controlled Service Interruptible Self Contained	MEUCS
Controlled Service Interruptible CT Metering	MEUCT
Controlled Service Off Peak	MEUCO

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

APPLICATION OF RIDER: This rider is applicable to electric service under all of the Company’s metered retail rate schedules.

COST RECOVERY CHARGE: There shall be included on each Minnesota Customer’s monthly bill an Electric Utility Infrastructure Cost (EUIC) Recovery per meter 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.



Fergus Falls, Minnesota

**ELECTRIC RATE SCHEDULE
Electric Utility Infrastructure Cost (EUIC) Recovery Rider**

RATE:

Service Category	Section	Per Meter Charge
Residential	9.01	\$2.47
Residential RDC	9.02	\$5.77
Farm	9.03	\$7.56
Small General Service (Under 20 kW)	10.01	\$3.98
General Service (20 kW or Greater)	10.02	\$15.68
General Service - TOU	10.03, 10.07	\$25.40
Large General Service - Primary / Transmission	10.04, 10.05, 10.06, 11.01	\$135.88
Large General Service - Secondary	10.04, 10.05, 10.06, 11.01	\$24.60
Irrigation Service	11.02	\$13.33
Outdoor Lighting (Metered)	11.03	\$2.66
OPA (Metered)	11.05	\$6.61
Controlled Service Deferred Load	14.01, 14.06	\$5.77
Controlled Service Interruptible – Self-Contained	14.04	\$5.88
Controlled Service Interruptible – CT Metering	14.04	\$26.67
Controlled Service Off Peak	14.07, 14.12	\$7.47

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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.

Customer notice

The Minnesota Public Utilities Commission approved an adjustment to our Electric Utility Infrastructure Cost (EUIC) Rider. The approved per-meter charges become effective on January 1, 2025, for all customer classes.

This rider recovers costs associated with Automated Metering Infrastructure, an Outage Management System, and a Demand Response System.

Class	Section	Effective January 1, 2025, per-meter charge
Residential	9.01	\$2.47
Residential RDC	9.02	\$5.77
Farm	9.03	\$7.56
Small General Service (Under 20 kW)	10.01	\$3.98
General Service (20kW or Greater)	10.02	\$15.68
General Service TOU	10.03, 10.07	\$25.40
Large General Service - Primary / Transmission	10.04, 10.05, 10.06, 11.01	\$135.88
Large General Service - Secondary	10.04, 10.05, 10.06, 11.01	\$24.60
Irrigation	11.02	\$13.33
Outdoor Lighting (Metered)	11.03	\$2.66
OPA (Metered)	11.05	\$6.61
Controlled Service Deferred Load	14.01, 14.06	\$5.77
Controlled Service Interruptible - Self Contained	14.04	\$5.88
Controlled Service Interruptible - CT Metering	14.04	\$26.67
Controlled Service Off Peak	14.07, 14.12	\$7.47

For more information, contact us at 800-257-4044 or visit otpc.com.

Otter Tail Legal and Consulting Invoices for AMI Project

	2023								
	May	June	July	August	September	October	November	December	
[PROTECTED DATA BEGINS...]									
									...PROTECTED DATA ENDS]
Total by Month	\$ 27,739	\$ 472,875	\$ 22,875	\$ 150,000	\$ 86,438	\$ 116,495	\$ 111,437	\$ 113,563	

Vendor	Invoice number	Invoice Date	Accounting Month	Accounting Year	AMI Dollar Amount
[PROTECTED DATA BEGINS...					

...PROTECTED DATA ENDS]

[PROTECTED DATA BEGINS...

...PROTECTED DATA ENDS]

Total for AMI Project	\$ 1,241,508.52
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[PROTECTED DATA BEGINS...

Attachment 16 is
CONFIDENTIAL in its Entirety

...PROTECTED DATA ENDS]

[PROTECTED DATA BEGINS...

Attachment 17 is
CONFIDENTIAL in its Entirety

...PROTECTED DATA ENDS]

CERTIFICATE OF SERVICE

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of the Annual Update to its Electric Utility Infrastructure Rider, Rate Schedule 13.11
Docket No. E017/M-24-186**

I, Laura Dewey, 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 **23rd** day of **August, 2024**.

/s/ LAURA DEWEY
Laura Dewey
Regulatory Filing Coordinator
Otter Tail Power Company
215 South Cascade Street
Fergus Falls MN 56537
(218) 739-8604

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_24-186_M-24-186
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_24-186_M-24-186
Lauren	Donofrio	ldonofrio@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56538-0496	Electronic Service	Yes	OFF_SL_24-186_M-24-186
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280 Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_24-186_M-24-186
Paula	Foster	pfoster@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56538-0496	Electronic Service	Yes	OFF_SL_24-186_M-24-186
Jessica	Fyhrie	jfyhrie@otpc.com	Otter Tail Power Company	PO Box 496 Fergus Falls, MN 56538-0496	Electronic Service	No	OFF_SL_24-186_M-24-186
Amber	Grenier	agrenier@otpc.com	Otter Tail Power Company	215 S. Cascade St. Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_24-186_M-24-186
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	OFF_SL_24-186_M-24-186
Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.	11 East Superior St Ste 125 Duluth, MN 55802	Electronic Service	No	OFF_SL_24-186_M-24-186
Emily	Ketelsen	eketelsen@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_24-186_M-24-186

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_24-186_M-24-186
Kavita	Maini	kmains@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	OFF_SL_24-186_M-24-186
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_24-186_M-24-186
Matthew	Olsen	molsen@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_24-186_M-24-186
Generic Notice	Regulatory	regulatory_filing_coordinators@otpc.com	Otter Tail Power Company	215 S. Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_24-186_M-24-186
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_24-186_M-24-186
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_24-186_M-24-186
Cary	Stephenson	cStephenson@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_24-186_M-24-186
Stuart	Tommerdahl	stommerdahl@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_24-186_M-24-186