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February 21, 2017



Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th 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-16-373
Reply Comments**

Dear Mr. Wolf:

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

If you have any questions regarding this filing, please contact me at 218-739-8564 or at aharris@otpc.com. A Certificate of Service is enclosed.

Sincerely,

/s/ ANTHONY HARRIS
Anthony Harris, Rates Analyst
Regulatory Administration

jch
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 Rate
Update to its Environmental Upgrades Cost
Recovery Rider Rate, Rate Schedule 13.08

Docket No. E017/M-16-373

**OTTER TAIL POWER COMPANY
REPLY COMMENTS**

I. INTRODUCTION

On February 1, 2017, the Minnesota Department of Commerce, Division of Energy Resources (Department) filed Comments in the above captioned docket. In these Reply Comments, Otter Tail Power Company (OTP or Otter Tail) responds to the Department's request for further information, which primarily focuses on tax-related items associated with the treatment and impact of Otter Tail's 2015 tax Net Operating Loss (NOL) in this rider. Otter Tail also responds to the Department's comments about Otter Tail's proposal to roll the Big Stone Plant Air Quality Control System (AQCS) project out of this Rider and into base rates in Otter Tail's current General Rate Case (Docket No. E017/GR-15-1033). Finally, Otter Tail provides details on some minor formula errors in Attachment 2 to the Initial Filing that do not impact the revenue requirement and are corrected in the revised attachments included with these Reply Comments.

II. OTTER TAIL RESPONSES

Otter Tail provides responses to the following questions or requests for information raised by the Department in its Comments filed on February 1, 2017:

Why it's reasonable to charge ratepayers for current income taxes when it's clear that the Company will not be paying any current income taxes due to its NOL;

In the Initial Filing, the total tax expense provision in the rider did not reflect the appropriate breakdown of income tax expense between current income taxes and deferred income taxes. Otter Tail determined that the classification of current and deferred income tax expense should be detailed separately. Specifically, the tax expense, described as "Current and

Def Income Taxes,” reflected on Line 39 of Attachment 2 of the Initial Filing should be separated into two categories to clarify the portion of the tax provision that represents current income tax expense and the portion that represents deferred income tax expense. Otter Tail includes Attachment 2 to these Comments revising Attachment 2 to the Initial Petition to include Line 39 for Current Income Taxes and Line 40 for Deferred Income Taxes. The Total Income Tax Expense (on Line 41) does not change from the Initial Filing in this proceeding.

Income tax expense is computed based on book income and generally has two components: current income tax expense and deferred income tax expense. Current income tax expense is the income tax effect resulting from the current year’s results. Deferred income taxes are the taxes included in the test year that will be paid in the future due to book/tax timing differences for certain costs such as depreciation, which is the most common cause of deferred income taxes. Otter Tail’s tax NOL originated in 2015 as a result of significant levels of bonus tax depreciation attributable to plant investments going into service. The tax NOL resulted in the creation of a Deferred Tax Asset (DTA) which is added to rate base. In subsequent years when Otter Tail is carrying forward the DTA, that NOL carryforward balance is reduced by the current year’s taxable income amount, lowering rate base, and reducing the corresponding revenue requirement attributable to the DTA balance. The benefit of the NOL carryforward is used to offset current taxable income. The recognition of current and deferred taxes within the tax provision appropriately reflects timing and utilization of the tax benefits over the life of the asset.

Why OTP’s proposed 2016 DTA in its ECRR (which only includes the AQCS project) appears to be much higher than the Company’s proposed 2016 DTA in its 2015 Rate Case which includes all projects;

There are two primary reasons for the difference in the DTA amounts provided in this proceeding and Otter Tail’s Rate Case. The first is the timing of the filings and the associated information available at the time of those filings. The Rate Case test year uses forecasted amounts beginning in November 2015. The ECRR filing includes actual costs through March 2016 and updated forecasts thereafter. Second, based on Otter Tail’s understanding of the application of the proration of ADIT at the time of the filings, the reversal of the DTA is prorated in the ECRR calculations, resulting in a higher forecasted DTA than the amount used in the Rate Case test year which was not prorated.

The calculations OTP used to determine its total DTA and the portion of the DTA (\$17,769,693) that was attributable to the ECRR;

The Tables below reflect the process Otter Tail used to compute and allocate the DTA that resulted from the tax NOL, to the AQCS project, transmission projects and other projects not recovered in any Minnesota riders. Column B of Table 1 displays each project categories' 2015 tax depreciation amount and Column C of Table 1 shows the corresponding percentage of the 2015 tax depreciation for each category. At the time the ECRR filing was made, Otter Tail's estimated tax NOL amount was \$28,634,274. Table 2 shows the allocation of that NOL amount to each project category based on the percentages calculated in Column C of Table 1.

Table 1

A	B	C
	2015 Tax Depreciation	Share of Tax Depreciation
AQCS Project	\$98,745,038	62.06%
Transmission Projects	\$37,473,648	23.55%
Other Projects	\$22,900,127	14.39%
Total	\$159,118,812	100%

Table 2

A	B	C
Projects	Share of Tax Depreciation	NOL Allocation
AQCS Project	62.06%	\$17,769,693
Transmission Projects	23.55%	\$6,743,582
Other Projects	14.39%	\$4,120,999
Total	100%	\$28,634,274

Based on the methodology reflected in the tables above, 62.06 percent, or \$17,769,693 of the company NOL was allocated to the ECRR and reflected as a DTA on Line 15 of Attachment

2, appropriately offsetting the amount of accumulated deferred income taxes (ADIT) calculated in the ECRR.

How long OTP expects to remain in a NOL carryforward position;

At the time the ECRR update was filed, Otter Tail expected to utilize the entire DTA by 2018. This utilization, or reversal, is shown on Line 16 of Attachment 2 to these Reply Comments. The utilization of NOL's at a company level is allocated to the ECRR using the same 62.06 percent allocation factor that originated the ECRR DTA amount. As Otter Tail updates its tracker with actual results and completes actual tax returns, the NOL balance and DTA reversal will be updated in the tracker to reflect actual utilization of the NOL carryforward.

Why the Deferred Tax Expense in the ECRR for any given year does not match the change in deferred tax balances (ADIT and DTA) in the ECRR for any given year;

In 2016, the difference between the actual monthly deferred tax expenses shown on Lines 80 and 81 of Attachment 2 within the Initial Filing and the change in ADIT balance shown on Line 18 is the result of monthly proration of ADIT. Attachment 1 to these Reply Comments illustrates the impact of proration comparing the 2016 prorated monthly balances (Lines 1-6) with corresponding non-prorated balances (Lines 7-12). Line 1 is multiplied by Line 2 calculating the prorated amount that is to be added to the cumulative balance on Line 6. As actual results replace projected amounts, the effect of proration is eliminated and the actual, non-prorated ADIT amounts will be reflected in the ECRR.

The effect on the NOL and DTA of using a rider Stand-Alone basis, which uses only rider revenues, expenses, depreciation, and related accelerated depreciation to determine the NOL and related DTA;

As noted above, the DTA amount from the 2015 tax NOL was allocated to the ECRR based on the AQCS project's proportionate share of total tax depreciation expense for 2015. For discussion purposes, this allocation will be referred to as the "Total-Company Method." The Department requested Otter Tail provide in these Reply Comments, an analysis of what the DTA amount would be if Otter Tail calculated a tax NOL based solely on the rider revenues, expenses, and associated book and tax depreciation amounts in the rider. Attachment 3 to these Reply Comments is a revised ECRR Attachment 2 which calculates a Stand-Alone tax NOL amount

(Stand-Alone Method) and associated DTA amount based only on costs and revenues included in the rider. As shown on Line 15 of Attachment 3, the Stand-Alone DTA balance as of December 2015 is \$23,817,332, as compared to the allocated DTA amount of \$17,769,693 reflected on Line 15 of Attachment 2. Table 3 below summarizes the differences in the DTA balances between the two methods. The values shown are the sums of Lines 15 and 16 in the respective attachments.

Table 3
Comparison of Estimated DTA Balances as of 12/31

	2015	2016	2017
Stand-Alone Method	\$23,817,332	\$21,789,117	\$19,735,956
Total-Company Method	17,769,693	11,519,333	11,056,091
Increase (Decrease) in DTA Balance	\$6,047,639	\$10,269,784	\$8,679,865

Table 4 below summarizes the difference in the total ECRR Revenue Requirement between the two methods.

Table 4
Comparison of Total ECRR Revenue Requirement

	2015	2016	2017
Stand-Alone Method	\$10,307,465	\$13,625,152	\$12,905,832
Total-Company Method	10,277,888	12,757,749	12,318,543
Increase (Decrease) in Revenue Requirement	\$29,577	\$867,403	\$587,289

The results of the analysis reflected in Tables 3 and 4 above show that allocating the NOL to the ECRR under the Total-Company Method results in a lower DTA amount being included in the ECRR, which corresponds to a lower revenue requirement than those amounts calculated on a Stand-Alone basis. Otter Tail projects a much faster utilization of NOL's under the Total-Company Method vs. the Stand-Alone Method. Otter Tail's current approach utilizing

the Total-Company Method, as initially filed, is more beneficial to customers than the Stand-Alone Method.

Identify offsetting revenues OTP received, such as those related to emission allowances or revenues or credits (such as tax credits), and indicate whether these revenues have been included in the ECRR;

To date, Otter Tail has not received any offsetting revenues, such as those related to emissions allowances or revenues or credits, such as tax credits. In the event Otter Tail does receive any applicable revenues or credits while the rider remains in effect, they will be included in the ECRR.

III. ROLLING RIDER INTO BASE RATES

As part of Otter Tail's current General Rate Case (Docket No. E017/GR-15-1033), the AQCS project, which is the only project included in the ECRR, is proposed to be rolled into base rates. Otter Tail agrees with the Department recommendation to use the actual rate of return and actual jurisdictional allocation factors approved by the Commission in Otter Tail's General Rate Case to recalculate its ECRR revenue requirement. Otter Tail will update any forecasted project spend with actuals as well as update the DTA and NOL amounts based on actual tax return data available at the time of roll-in. Any true-up and remaining tracker balance will be charged or returned to ratepayers through the ECRR over the subsequent 12 months following implementation of final rates, or through the appropriate mechanism as determined by the Commission in the Rate Case.

IV. CORRECTIONS TO ATTACHMENT 2 FROM THE INITIAL FILING

While preparing these Reply Comments, Otter Tail identified and corrected some minor formula errors that were included in Attachment 2 of the Initial Filing and did not impact the revenue requirement calculation. These formula errors were incorrectly calculating the annual sum totals in 2015, 2016 and 2017 for lines 23, 25, 35, 36, 39, and 40. These corrections are included in the revised Attachment 2 to these Reply Comments and do not impact the revenue requirement.

V. CONCLUSION

Otter Tail appreciates the opportunity to provide these Reply Comments in this Docket in response to the Comments of the Department regarding Otter Tail's 2016 Annual Rate Adjustment to its Environmental Cost Recovery Rider Rate and requests Commission approval of the proposed revenue requirements.

Dated: February 21, 2017

Respectfully submitted,

OTTER TAIL POWER COMPANY

By: /s/ ANTHONY HARRIS
Anthony Harris
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Comparison of Prorated and Non Prorated ADIT Example - 2016

Prorated (Forecast)		Reference in Attachment 2 to these Reply Comments	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	
			Actual December	Actual January	Actual February	Actual March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December
Line No.															
1	Federal Deferred Income Taxes	Line 90		(73,797)	(73,710)	(73,575)	(73,693)	(72,025)	(71,718)	(71,501)	(71,457)	(71,436)	(71,428)	(71,392)	(71,135)
2	Proration Factor	Line 17		1.00000	1.00000	1.00000	0.67397	0.58904	0.50685	0.42192	0.33699	0.25479	0.16986	0.08767	0.00274
3	Pro-Rated Federal ADIT	Line 108		(73,797)	(73,710)	(73,575)	(49,667)	(42,426)	(36,350)	(30,168)	(24,080)	(18,201)	(12,133)	(6,259)	(195)
4	State ADIT	Line 109		(126,247)	(126,220)	(126,178)	(126,215)	(125,697)	(125,602)	(125,534)	(125,521)	(125,514)	(125,512)	(125,501)	(125,421)
5	Total Accumulated Deferred Income Taxes	Line 110		(200,044)	(199,930)	(199,753)	(175,882)	(168,123)	(161,952)	(155,702)	(149,601)	(143,715)	(137,645)	(131,760)	(125,616)
6	Cumulative Balance	Lines 18 & 111	(30,703,260)	(30,903,304)	(31,103,234)	(31,302,987)	(31,478,869)	(31,646,992)	(31,808,944)	(31,964,646)	(32,114,246)	(32,257,962)	(32,395,607)	(32,527,366)	(32,652,982)
Non Prorated (Actual)			2015 Actual December	2016 Actual January	2016 Actual February	2016 Actual March	2016 Actual April	2016 Actual May	2016 Actual June	2016 Actual July	2016 Actual August	2016 Actual September	2016 Actual October	2016 Actual November	2016 Actual December
7	Federal Deferred Income Taxes			(73,797)	(73,710)	(73,575)	(73,693)	(72,025)	(71,718)	(71,501)	(71,457)	(71,436)	(71,428)	(71,392)	(71,135)
8	Proration Factor			1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
9	Federal ADIT			(73,797)	(73,710)	(73,575)	(73,693)	(72,025)	(71,718)	(71,501)	(71,457)	(71,436)	(71,428)	(71,392)	(71,135)
10	State ADIT			(126,247)	(126,220)	(126,178)	(126,215)	(125,697)	(125,602)	(125,534)	(125,521)	(125,514)	(125,512)	(125,501)	(125,421)
11	Total Accumulated Deferred Income Taxes			(200,044)	(199,930)	(199,753)	(199,908)	(197,722)	(197,319)	(197,035)	(196,978)	(196,950)	(196,940)	(196,893)	(196,556)
12	Cumulative Balance		(30,703,260)	(30,903,304)	(31,103,234)	(31,302,987)	(31,502,895)	(31,700,618)	(31,897,937)	(32,094,972)	(32,291,950)	(32,488,900)	(32,685,840)	(32,882,733)	(33,079,289)

LineNo.	Year>>	2016 Actual January	2016 Actual February	2016 Actual March	2016 Projected April	2016 Projected May	2016 Projected June	2016 Projected July	2016 Projected August	2016 Projected September	2016 Projected October	2016 Projected November	2016 Projected December	2016 Projected Total	
RATE BASE															
1	Plant Balance	175,150,273	175,320,412	175,171,397	177,279,599	177,668,414	177,942,426	177,998,162	178,025,129	178,034,227	178,079,728	178,404,994	178,413,933	178,413,933	
2	Accumulated Depreciation	(438,592)	(877,461)	(1,316,755)	(1,755,676)	(2,199,880)	(2,645,058)	(3,090,922)	(3,536,926)	(3,982,998)	(4,429,092)	(4,875,301)	(5,322,324)	(5,322,324)	
3	Net Plant in Service	174,711,681	174,442,951	173,854,642	175,523,923	175,468,534	175,297,369	174,907,240	174,488,203	174,051,229	173,650,636	173,529,694	173,091,609	173,091,609	
CWIP Calculation															
4	Eligible AFUDC CWIP														
5	Additional CWIP														
6	Ending Eligible AFUDC CWIP														
7	AFUDC														
8	Additional AFUDC														
9	Ending AFUDC														
10	AFUDC Rate														
11	Bag House Exclusion														
12	Additional Bag House Exclusion														
13	Total Bag House Exclusion														
14	Deferred Tax Asset	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	17,769,693	
15	Reversal of Deferred Tax Asset	(1,034,171)	(2,068,342)	(3,102,513)	(3,799,516)	(4,408,685)	(4,932,854)	(5,369,189)	(5,717,691)	(5,981,192)	(6,156,859)	(6,247,526)	(6,250,360)	(6,250,360)	
16	ADIT Pro-Rated	1.000000	1.000000	1.000000	0.673973	0.589041	0.506849	0.421918	0.336986	0.254795	0.169863	0.087671	0.002740	0.002740	
17	Accumulated Deferred Income Taxes Federal & State	(30,903,304)	(31,103,234)	(31,302,987)	(31,478,869)	(31,646,992)	(31,808,944)	(31,964,646)	(32,114,246)	(32,257,962)	(32,395,607)	(32,527,366)	(32,652,982)	(32,652,982)	
18	Ending Rate Base	160,543,899	159,041,068	157,218,835	158,015,230	157,182,550	156,325,264	155,343,098	154,425,959	153,581,768	152,867,863	152,524,494	151,957,960	151,957,960	
19	Average Rate Base	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	13,020,094	156,241,127	
20	Return on Rate Base	1,121,124	1,121,124	1,121,124	1,085,779	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	13,453,486	
21	Available for Return (equity portion of rate base)	723,189	723,189	723,189	717,050	710,911	710,911	710,911	710,911	710,911	710,911	710,911	710,911	8,678,266	
22	EXPENSES														
<i>O&M and Depreciation</i>															
23	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Book Depreciation	438,592	438,868	439,295	438,921	444,204	445,178	445,864	446,004	446,072	446,094	446,208	447,023	5,322,324	
26	Total O&M and Depreciation Expense	438,592	438,868	439,295	438,921	444,204	445,178	445,864	446,004	446,072	446,094	446,208	447,023	5,322,324	
27	Income before Taxes														
28	Available for Return (from above)	723,189	723,189	723,189	717,050	710,911	710,911	710,911	710,911	710,911	710,911	710,911	710,911	8,573,902	
29	Taxable Income (grossed up)	1,233,479	1,233,479	1,233,479	1,223,008	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	14,623,745	
30	Income Taxes														
31	Current Income Tax	310,247	310,361	310,537	306,051	303,904	304,307	304,591	304,649	304,677	304,686	304,734	305,071	3,673,815	
32	Def Income Taxes	200,044	199,930	199,753	199,908	197,722	197,319	197,035	196,978	196,950	196,940	196,893	196,556	2,376,029	
33	Total Income Tax Expense	510,290	510,290	510,290	505,959	501,627	501,627	501,627	501,627	501,627	501,627	501,627	501,627	6,049,843	
34	REVENUE REQUIREMENTS														
35	Expenses	948,883	949,159	949,585	944,880	945,830	946,805	947,491	947,631	947,698	947,721	947,835	948,650	11,372,167	
36	Return on Rate Base	1,121,124	1,121,124	1,121,124	1,085,779	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	1,050,435	12,852,631	
37	Subtotal Revenue Requirements	2,070,007	2,070,282	2,070,709	2,030,659	1,996,265	1,997,240	1,997,926	1,998,066	1,998,133	1,998,156	1,998,270	1,999,085	24,224,798	
38	Adjustments														
39	Total Revenue Requirements	2,070,007	2,070,282	2,070,709	2,030,659	1,996,265	1,997,240	1,997,926	1,998,066	1,998,133	1,998,156	1,998,270	1,999,085	24,224,798	
40	Base Demand Factor	1,558,406	1,558,613	1,558,934	1,492,383	1,431,322	1,432,021	1,432,513	1,432,613	1,432,662	1,432,678	1,432,760	1,433,344	17,628,249	
41	Peak Demand Factor	511,601	511,669	511,774	538,276	564,943	565,219	565,413	565,453	565,472	565,478	565,510	565,741	6,596,549	
42	Minnesota share - E1 factor	803,215	803,322	803,487	791,995	781,466	781,847	782,116	782,171	782,197	782,206	782,251	782,570	9,458,842	
43	Minnesota share - D1 factor	247,108	247,141	247,192	266,322	286,160	286,299	286,398	286,418	286,428	286,431	286,447	286,564	3,298,907	
44	Minnesota Revenue Requirements	1,050,323	1,050,463	1,050,679	1,058,317	1,067,626	1,068,147	1,068,514	1,068,588	1,068,625	1,068,637	1,068,698	1,069,134	12,757,749	

Line No.	SUPPORTING INFORMATION / DATA												
58	MN Cap Structure with allowed ROE per order.						MN Cap Structure with Implementation of Interim Rates April 16, 2016						
59	Capital Structure			Property tax			2016 composite			0.00%			
60		Ratio	Cost	WA Cost		Ratio	Cost	WA Cost					
61	Debt	48.28%	6.33%	3.06%		47.50%	5.49%	2.61%					
62	Preferred equity	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%					
63	Common equity	51.72%	10.74%	5.55%		52.50%	10.40%	5.46%					
64	Total	100.00%		8.61%		100.00%		8.07%					
65				Overall Return				Overall Return					
66		Book	Tax										
67	Project life (years)	30	20-year MACRS										
68			Federal	State									
69	Statutory Tax Rate	41.37%	31.57%	9.80%									
70	Tax conversion factor	1.70561											
71	Base Demand Factor	75.29%											
72	Peak Demand Factor	24.71%											
73	MN share - E1 factor	51.5408%											
74	MN share - D1 factor	48.3009%											
75													
76													
77	Income Tax Calculation												
78	Book Operating Income	1,233,479	1,233,479	1,233,479	1,223,008	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	14,623,745
79	Tax Rate	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	
80	Income Tax Expense	510,290	510,290	510,290	505,959	501,627	501,627	501,627	501,627	501,627	501,627	501,627	6,049,843
81	Net Income (Book)	723,189	723,189	723,189	717,050	710,911	710,911	710,911	710,911	710,911	710,911	710,911	8,573,902
82	Federal Tax Calculation												
83	Timing Difference												
84	Book Income	1,233,479	1,233,479	1,233,479	1,223,008	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	14,623,745
85	+Book Depreciation	438,592	438,868	439,295	438,921	444,204	445,178	445,864	446,004	446,072	446,094	446,208	5,322,324
86	-Tax Depreciation Federal	(672,349)	(672,349)	(672,349)	(672,349)	(672,349)	(672,349)	(672,349)	(672,349)	(672,349)	(672,349)	(672,349)	(8,068,184)
87	Taxable Income	999,723	999,999	1,000,425	989,581	984,392	985,367	986,053	986,193	986,260	986,283	986,397	11,877,885
88	Tax Rate	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	
89	Income Tax - Current	315,613	315,700	315,834	312,411	310,773	311,080	311,297	311,341	311,362	311,370	311,406	3,749,848
90	Income Tax - Deferred	(73,797)	(73,710)	(73,575)	(73,693)	(72,025)	(71,718)	(71,501)	(71,457)	(71,436)	(71,428)	(71,392)	(866,868)
91	Net Income (Tax)	241,816	241,990	242,259	238,718	238,747	239,362	239,796	239,884	239,927	239,941	240,013	2,882,981
92	State Tax Calculation												
93	Timing Difference												
94	Book Income	1,233,479	1,233,479	1,233,479	1,223,008	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	1,212,537	14,623,745
95	+Book Depreciation	438,592	438,868	439,295	438,921	444,204	445,178	445,864	446,004	446,072	446,094	446,208	5,322,324
96	-Tax Depreciation State	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(1,726,827)	(20,721,923)
97	Taxable Income	(54,755)	(54,479)	(54,053)	(64,897)	(70,086)	(69,112)	(68,425)	(68,285)	(68,218)	(68,195)	(68,081)	(67,266)
98	Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	(775,854)
99	Income Tax - Current	(5,366)	(5,339)	(5,297)	(6,360)	(6,868)	(6,773)	(6,706)	(6,692)	(6,685)	(6,683)	(6,672)	(6,592)
100	Income Tax - Deferred	(126,247)	(126,220)	(126,178)	(126,215)	(125,697)	(125,602)	(125,534)	(125,521)	(125,514)	(125,512)	(125,501)	(1,509,161)
101	Net Income (Tax)	(131,613)	(131,559)	(131,475)	(132,575)	(132,566)	(132,375)	(132,240)	(132,213)	(132,199)	(132,195)	(132,173)	(1,585,194)
102	Net of State and Federal												
103	Tax Expense												
104	Book Tax Expense	510,290	510,290	510,290	505,959	501,627	501,627	501,627	501,627	501,627	501,627	501,627	6,049,843
105	Deferred Tax Expense	(200,044)	(199,930)	(199,753)	(199,908)	(197,722)	(197,319)	(197,035)	(196,978)	(196,950)	(196,940)	(196,893)	(2,376,029)
106	Current Tax Expense	310,247	310,361	310,537	306,051	310,904	304,307	304,591	304,649	304,677	304,686	304,734	3,673,815
107													
108	Federal ADIT Balance (Prorated where applicable)	(73,797)	(73,710)	(73,575)	(49,667)	(42,426)	(36,350)	(30,168)	(24,080)	(18,201)	(12,133)	(6,259)	(195)
109	State ADIT Balance	(126,247)	(126,220)	(126,178)	(126,215)	(125,697)	(125,602)	(125,534)	(125,521)	(125,514)	(125,512)	(125,501)	(1,509,161)
110	Monthly ADIT Balance (Prorated where applicable)	(200,044)	(199,930)	(199,753)	(175,882)	(168,123)	(161,952)	(155,702)	(149,601)	(143,715)	(137,645)	(131,760)	(125,616)
111	Cummulative ADIT Balance	(30,903,304)	(31,103,234)	(31,302,987)	(31,478,869)	(31,646,992)	(31,808,944)	(31,964,646)	(32,114,246)	(32,257,962)	(32,395,607)	(32,527,366)	(32,652,982)

LineNo.	Year>>	2015 Actual January	2015 Actual February	2015 Actual March	2015 Actual April	2015 Actual May	2015 Actual June	2015 Actual July	2015 Actual August	2015 Actual September	2015 Actual October	2015 Actual November	2015 Actual December	2015 Projected Total
	RATE BASE													
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	175,040,234	175,040,234
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	175,040,234	
4	CWIP Calculation													
5	Eligible AFUDC CWIP	145,912,059	152,773,012	158,274,700	167,625,714	176,176,890	183,752,391	187,487,263	189,307,398	186,198,536	189,777,732	190,165,144	190,719,857	
6	Additional CWIP	6,860,953	5,501,688	9,351,014	8,551,176	7,575,501	3,734,872	1,820,136	(3,108,863)	3,579,196	387,412	554,713	(174,271,215)	
7	Ending Eligible AFUDC CWIP	152,773,012	158,274,700	167,625,714	176,176,890	183,752,391	187,487,263	189,307,398	186,198,536	189,777,732	190,165,144	190,719,857	16,448,641	
8	AFUDC													
9	Additional AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	
10	Ending AFUDC	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	AFUDC Rate	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	Bag House Exclusion													
13	Additional Bag House Exclusion	(713,551)	(571,925)	(972,524)	(889,291)	(787,863)	(388,430)	(189,286)	323,332	(372,238)	(40,288)	(57,653)	(79,968)	
14	Total Bag House Exclusion	(15,967,503)	(16,539,428)	(17,511,952)	(18,401,243)	(19,189,107)	(19,577,537)	(19,766,822)	(19,443,491)	(19,815,728)	(19,856,016)	(19,913,669)	(19,993,636)	
15	Deferred Tax Asset												23,817,332	23,817,332
16	Reversal of Deferred Tax Asset												0	0
17	ADIT Pro-Rated												0	
18	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	(30,703,260)	(30,703,260)
19	Ending Rate Base	140,350,504	145,280,267	153,658,757	161,320,642	168,108,280	171,454,721	173,085,571	170,300,041	173,506,999	173,854,123	174,351,183	168,154,306	168,154,306
20														
21	Average Rate Base	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	13,510,439	162,125,269
22														
23	Return on Rate Base	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	13,960,152
24														
25	Available for Return (equity portion of rate base)	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	9,005,095
26														
27	EXPENSES													
28	O&M and Depreciation													
29	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34	Income before Taxes													
35	Available for Return (from above)	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	750,425	9,005,095
36	Taxable Income (grossed up)	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	1,279,933	15,359,194
37														
38	Income Taxes													
39	Current Income Tax	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	(30,173,752)	(24,349,162)
40	Def Income Taxes	0	0	0	0	0	0	0	0	0	0	0	30,703,260	30,703,260
41	Total Income Tax Expense	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	6,354,098
42														
43														
44	REVENUE REQUIREMENTS													
45	Expenses	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	529,508	6,354,098
46	Return on Rate Base	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	1,163,346	13,960,152
47	Subtotal Revenue Requirements	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	20,314,251
48	Adjustments													
49	Total Revenue Requirements	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	1,692,854	20,314,251
50														
51	Base Demand Factor	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	1,274,466	15,293,597
52	Peak Demand Factor	418,388	418,388	418,388	418,388	418,388	418,388	418,388	418,388	418,388	418,388	418,388	418,388	5,020,654
53														
54	Minnesota share - E1 factor	656,870	656,870	656,870	656,870	656,870	656,870	656,870	656,870	656,870	656,870	656,870	656,870	7,882,444
55	Minnesota share - D1 factor	202,085	202,085	202,085	202,085	202,085	202,085	202,085	202,085	202,085	202,085	202,085	202,085	2,425,020
56														
57	Minnesota Revenue Requirements	858,955	858,955	858,955	858,955	858,955	858,955	858,955	858,955	858,955	858,955	858,955	858,955	10,307,465

LineNo.	Year>>	2016 Actual January	2016 Actual February	2016 Actual March	2016 Projected April	2016 Projected May	2016 Projected June	2016 Projected July	2016 Projected August	2016 Projected September	2016 Projected October	2016 Projected November	2016 Projected December	2016 Projected Total
	RATE BASE													
1	Plant Balance	175,150,273	175,320,412	175,171,397	177,279,599	177,668,414	177,942,426	177,998,162	178,025,129	178,034,227	178,079,728	178,404,994	178,413,933	178,413,933
2	Accumulated Depreciation	(438,592)	(877,461)	(1,316,755)	(1,755,676)	(2,199,880)	(2,645,058)	(3,090,922)	(3,536,926)	(3,982,998)	(4,429,092)	(4,875,301)	(5,322,324)	(5,322,324)
3	Net Plant in Service	174,711,681	174,442,951	173,854,642	175,523,923	175,468,534	175,297,369	174,907,240	174,488,203	174,051,229	173,650,636	173,529,694	173,091,609	173,091,609
4	CWIP Calculation													
5	Eligible AFUDC CWIP													
6	Additional CWIP													
7	Ending Eligible AFUDC CWIP													
8	AFUDC													
9	Additional AFUDC													
10	Ending AFUDC													
11	AFUDC Rate													
12	Bag House Exclusion													
13	Additional Bag House Exclusion													
14	Total Bag House Exclusion													
15	Deferred Tax Asset	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332	23,817,332
16	Reversal of Deferred Tax Asset	(337,811)	(675,710)	(1,013,742)	(1,239,133)	(1,435,045)	(1,603,776)	(1,744,325)	(1,856,596)	(1,941,490)	(1,998,086)	(2,027,301)	(2,028,215)	(2,028,215)
17	ADIT Pro-Rated	1.000000	1.000000	1.000000	0.673973	0.589041	0.506849	0.421918	0.336986	0.254795	0.169863	0.087671	0.002740	0.002740
18	Accumulated Deferred Income Taxes Federal & State	(30,903,304)	(31,103,234)	(31,302,987)	(31,478,869)	(31,646,992)	(31,808,944)	(31,964,646)	(32,114,246)	(32,257,962)	(32,395,607)	(32,527,366)	(32,652,982)	(32,652,982)
19	Ending Rate Base	167,287,898	166,481,340	165,355,245	166,623,253	166,203,830	165,701,981	165,015,602	164,334,692	163,669,110	163,074,275	162,792,359	162,227,745	162,227,745
20														
21	Average Rate Base	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	13,762,318	165,147,818
22														
23	Return on Rate Base	1,185,035	1,185,035	1,185,035	1,147,675	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	14,220,416
24														
25	Available for Return (equity portion of rate base)	764,415	764,415	764,415	757,926	751,437	751,437	751,437	751,437	751,437	751,437	751,437	751,437	9,172,980
26														
27	EXPENSES													
28	O&M and Depreciation													
29	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Book Depreciation	438,592	438,868	439,295	438,921	444,204	445,178	445,864	446,004	446,072	446,094	446,208	447,023	5,322,324
32	Total O&M and Depreciation Expense	438,592	438,868	439,295	438,921	444,204	445,178	445,864	446,004	446,072	446,094	446,208	447,023	5,322,324
33														
34	Income before Taxes													
35	Available for Return (from above)	764,415	764,415	764,415	757,926	751,437	751,437	751,437	751,437	751,437	751,437	751,437	751,437	9,062,666
36	Taxable Income (grossed up)	1,303,795	1,303,795	1,303,795	1,292,727	1,281,659	1,281,659	1,281,659	1,281,659	1,281,659	1,281,659	1,281,659	1,281,659	15,457,387
37														
38	Income Taxes													
39	Current Income Tax	339,336	339,450	339,627	334,893	332,500	332,903	333,187	333,245	333,273	333,282	333,329	333,667	4,018,692
40	Def Income Taxes	200,044	199,930	199,753	199,908	197,722	197,319	197,035	196,978	196,950	196,940	196,893	196,556	2,376,029
41	Total Income Tax Expense	539,380	539,380	539,380	534,801	530,222	530,222	530,222	530,222	530,222	530,222	530,222	530,222	6,394,721
42														
43														
44	REVENUE REQUIREMENTS													
45	Expenses	977,972	978,248	978,674	973,722	974,426	975,400	976,087	976,227	976,294	976,317	976,431	977,246	11,717,045
46	Return on Rate Base	1,185,035	1,185,035	1,185,035	1,147,675	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	1,110,316	13,585,309
47	Subtotal Revenue Requirements	2,163,007	2,163,283	2,163,709	2,121,398	2,084,742	2,085,716	2,086,403	2,086,543	2,086,610	2,086,633	2,086,747	2,087,562	25,302,354
48	Adjustments													
49	Total Revenue Requirements	2,163,007	2,163,283	2,163,709	2,121,398	2,084,742	2,085,716	2,086,403	2,086,543	2,086,610	2,086,633	2,086,747	2,087,562	25,302,354
50														
51	Base Demand Factor	1,628,421	1,628,629	1,628,950	1,559,069	1,494,760	1,495,459	1,495,951	1,496,051	1,496,100	1,496,116	1,496,198	1,496,782	18,412,485
52	Peak Demand Factor	534,586	534,654	534,759	562,329	589,982	590,258	590,452	590,492	590,511	590,517	590,549	590,780	6,889,869
53														
54	Minnesota share - E1 factor	839,302	839,409	839,574	827,385	816,101	816,483	816,751	816,806	816,833	816,842	816,886	817,205	9,879,576
55	Minnesota share - D1 factor	258,210	258,243	258,293	278,223	298,843	298,982	299,081	299,101	299,110	299,114	299,130	299,247	3,445,577
56														
57	Minnesota Revenue Requirements	1,097,511	1,097,651	1,097,867	1,105,607	1,114,944	1,115,465	1,115,832	1,115,907	1,115,943	1,115,955	1,116,016	1,116,452	13,325,152

Line No.	SUPPORTING INFORMATION / DATA													
58	MN Cap Structure with													
59	Implementation of Interim Rates April 16, 2016													
60	Capital Structure													
61			Ratio	Cost	WA Cost					Property tax				
62			47.50%	5.49%	2.61%					2017 composite rate			0.00%	
63			0.00%	0.00%	0.00%									
64			52.50%	10.40%	5.46%									
65			100.00%		8.07%	Overall Return								
66														
67			Book	Tax										
68			30	20-year MACRS										
69					Federal	State								
70			Statutory Tax Rate	41.37%	31.57%	9.80%								
71			Tax conversion factor	1.70561										
72			Base Demand Factor	71.70%										
73			Peak Demand Factor	28.30%										
74			MN share - E1 factor	54.5975%										
75			MN share - D1 factor	50.6528%										
76														
77	Income Tax Calculation													
78	Book Operating Income	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	14,660,756
79	Tax Rate	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	41.37%	
80	Income Tax Expense	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	6,065,155
81	Net Income (Book)	716,300	716,300	716,300	716,300	716,300	716,300	716,300	716,300	716,300	716,300	716,300	716,300	
82														
83	Timing Difference													
84	Book Income	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	14,660,756
85	+Book Depreciation	447,046	447,073	447,150	447,150	447,150	447,150	447,150	447,150	447,150	447,150	447,150	447,150	5,365,619
86	-Tax Depreciation Federal	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(498,922)	(5,987,069)
87	Taxable Income	1,169,853	1,169,880	1,169,957	1,169,957	1,169,957	1,169,957	1,169,957	1,169,957	1,169,957	1,169,957	1,169,957	1,169,957	14,039,306
88	Tax Rate	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	31.57%	
89	Income Tax - Current	369,323	369,331	369,356	369,356	369,356	369,356	369,356	369,356	369,356	369,356	369,356	369,356	4,432,209
90	Income Tax - Deferred	(16,377)	(16,369)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(16,345)	(196,192)
91	Net Income (Tax)	800,530	800,549	800,602	800,602	800,602	800,602	800,602	800,602	800,602	800,602	800,602	800,602	9,607,097
92														
93	Federal NOL Balance	19,434,980	19,065,649	18,696,294	18,326,938	17,957,583	17,588,227	17,218,872	16,849,516	16,480,161	16,110,805	15,741,449	15,372,094	15,372,094
94														
95	Timing Difference													
96	Book Income	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	1,221,730	14,660,756
97	+Book Depreciation	447,046	447,073	447,150	447,150	447,150	447,150	447,150	447,150	447,150	447,150	447,150	447,150	5,365,619
98	-Tax Depreciation State	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	(1,686,962)	0
99	Taxable Income	(18,187)	(18,160)	(18,082)	(18,082)	(18,082)	(18,082)	(18,082)	(18,082)	(18,082)	(18,082)	(18,082)	(18,082)	(217,170)
100	Tax Rate	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	9.80%	
101	Income Tax - Current	(1,782)	(1,780)	(1,772)	(1,772)	(1,772)	(1,772)	(1,772)	(1,772)	(1,772)	(1,772)	(1,772)	(1,772)	(21,283)
102	Income Tax - Deferred	(121,512)	(121,509)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(1,458,037)
103	Net Income (Tax)	(16,404)	(16,380)	(16,310)	(16,310)	(16,310)	(16,310)	(16,310)	(16,310)	(16,310)	(16,310)	(16,310)	(16,310)	(195,888)
104														
105	Tax Expense													
106	Book Tax Expense	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	505,430	6,065,155
107	Deferred Tax Expense	(137,889)	(137,878)	(137,846)	(137,846)	(137,846)	(137,846)	(137,846)	(137,846)	(137,846)	(137,846)	(137,846)	(137,846)	(1,654,229)
108	Current Tax Expense	367,540	367,551	367,583	367,583	367,583	367,583	367,583	367,583	367,583	367,583	367,583	367,583	4,410,926
109														
110	Federal ADIT Balance (Prorated where applicable)	(15,031)	(13,768)	(12,359)	(11,016)	(9,628)	(8,284)	(6,896)	(5,508)	(4,164)	(2,776)	(1,433)	(45)	(90,908)
111	State ADIT Balance	(121,512)	(121,509)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(121,502)	(1,458,037)
112	Monthly ADIT Balance (Prorated where applicable)	(136,543)	(135,277)	(133,861)	(132,517)	(131,129)	(129,786)	(128,398)	(127,009)	(125,666)	(124,278)	(122,935)	(121,546)	(1,548,945)
113	Cummulative ADIT Balance	(35,165,554)	(35,300,831)	(35,434,692)	(35,567,209)	(35,698,338)	(35,828,124)	(35,956,521)	(36,083,531)	(36,209,197)	(36,333,475)	(36,456,409)	(36,577,956)	(38,232,184)

CERTIFICATE OF SERVICE

**RE: In the Matter of the Petition of Otter Tail Power Company for Approval of an Environmental Cost Recovery Rider Annual Adjustment
Docket No. E017/M-16-373**

I, Jana Hrdlicka, hereby certify that I have this day served a copy of the following, or a summary thereof, on 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
Reply Comments**

Dated this **21st** day of **February, 2017**.

/S/ JANA HRDLICKA

Jana Hrdlicka, Regulatory Filing Coordinator
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