215 South Cascade Street
PO Box 496
Fergus Falls, Minnesota 56538-0496
218 739-8200
www.otpco.com (web site)



May 1, 2014

Dr. Burl W. Haar Executive Secretary Minnesota Public Utilities Commission 121 7th Place East, Suite 350 St. Paul, MN 55101-2147

Re: In the Matter of the Petition of Otter Tail Power Company for Approval of a Transmission Cost Recovery Rider Annual Adjustment Docket No. E017/M-14-___

Dear Dr. Haar:

Otter Tail Power Company ("Otter Tail") hereby submits its Petition to the Minnesota Public Utilities Commission ("Commission") for approval of its Transmission Cost Recovery Rider Annual Rate Adjustment.

Otter Tail has electronically filed this document with the Commission which, in compliance with Minn. Rule 7829.1300, subp. 2, also constitutes service on the Department of Commerce, Division of Energy Resources and the Office of Attorney General-Residential Utilities Division. A Summary of the filing has been served on all persons on Otter Tail's miscellaneous electric service list. A Certificate of Service is also enclosed.

If you have any questions regarding this filing, please contact me at 218-739-8279 or at stommerdahl@otpco.com.

Sincerely,

/s/ Stuart Tommerdahl Stuart Tommerdahl, Manager Regulatory Administration

jce Enclosures By electronic filing c: Service List



STATE OF MINNESOTA BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

In the Matter of the Petition of Otter Tail Power Company for Approval of a Transmission Cost Recovery Rider Annual Adjustment **Docket No. E017/M-14-___**

PETITION

Summary of Filing

Pursuant to Minn. Stat. §§216B.16, subd. 7b and 216.1645, Otter Tail Power Company ("OTP") submits this Petition to the Minnesota Public Utilities Commission ("Commission") for approval of OTP's Transmission Cost Recovery Rider Annual Update including the proposed 2014 Transmission Cost Recovery Factors.

STATE OF MINNESOTA BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Docket No. E017/M-14
PETITION

I. <u>INTRODUCTION</u>

Otter Tail Power Company ("OTP" or "Company") hereby petitions the Minnesota Public Utilities Commission ("Commission") for an Order approving the 2014 annual adjustment to OTP's Transmission Cost Recovery Rider ("TCRR"). The Petition is filed pursuant to OTP's approved TCRR rate schedule, which was originally approved by the Commission on January 28, 2010 in Docket E-017/M-09-881. This is the third update requested for the TCRR and includes updates only for projects that have been previously approved for recovery in the TCRR and is in compliance with the Commission's Orders from prior TCRR updates in Docket Nos. E017/M-10-1061("10-1061"), and E017/M-13-103 ("13-103").

II. SUMMARY OF FILING

Pursuant to Minn. Rule 7829.1300, subp. 1, a one-paragraph summary of the filing accompanies this Petition.

III. GENERAL FILING INFORMATION

Pursuant to Minn. Rule 7829.1300, subp. 3, the following information is provided.

A. Name, address and telephone number of utility (Minn. Rules 7829.1300, subp. 3(A))

Otter Tail Power Company 215 South Cascade Street Fergus Falls, Minnesota 56538-0496 (218) 739-8200

B. Name, address, and telephone number of utility attorney

(Minn. Rules 7829.1300, subp. 3(B))

Bruce Gerhardson Associate General Counsel Otter Tail Power Company 215 South Cascade Street Fergus Falls, Minnesota 56538-0496 (218) 739-8475 bgerhardson@otpco.com

C. <u>Date of filing and proposed effective date of rates</u> (Minn. Rules 7829.1300, subp. 3(C))

The date of this filing is May 1, 2014. OTP proposes the TCRR rates become effective July 1, 2014, or on the first day of the month following Commission approval, should its decision be thereafter.

D. <u>Statutes controlling schedule for processing the filing</u> (Minn. Rules 7829.1300, subp. 3(D))

Minn. Stat. §216B.16 permits a utility to implement a proposed rate change after giving the Commission a 60 day notice. This proposed annual adjustment to OTP's TCRR filing falls under definition of a "miscellaneous tariff filing" under Minn. Rules 7829.0100, subp. 11, with Minn. Rules 7829.1400 allowing initial comments within 30 days of filing and replies no more than 10 days thereafter.

E. <u>Title of utility employee responsible for filing</u> (Minn. Rules 7829.1300, subp. 3(E))

Stuart Tommerdahl Manager, Regulatory Administration Otter Tail Power Company 215 South Cascade Street Fergus Falls, Minnesota 56538-0496 (218) 739-8279 stommerdahl@otpco.com

F. <u>Impact on rates</u> (Minn. Rules 7829.1300, subp 4(F))

The TCRR has no effect on OTP's base rates. The additional information required under this Rule is included throughout the Petition.

G. Service list

Pursuant to Minn. Rule 7829.0700, OTP requests that the following persons be placed on the Commission's official service list for this matter and that any trade secret comments, requests, or information be provided to the following on behalf of OTP:

Stuart Tommerdahl Manager, Regulatory Administration Otter Tail Power Company 215 South Cascade Street Fergus Falls, Minnesota, 56538-0496 (218) 739-8279 stommerdahl@otpco.com Bruce Gerhardson Associate General Counsel Otter Tail Power Company 215 South Cascade Street Fergus Falls, Minnesota, 56538-0496 (218) 739-8475 bgerhardson@otpco.com

H. Service on other parties

Pursuant to Minn. Rule 7829.1300, subp. 2, OTP has served a copy of this Petition on the Office of Energy Security of the Department of Commerce and the Residential Utilities Division of the Office of the Attorney General. A summary of the filing prepared in accordance with Minn. Rule 7829.1300, subp. 1 was served on all parties on OTP's general service list.

IV. TRANSMISSION COST RECOVERY RIDER

A. Background

Minn. Stat. §216B.16, subd. 7b(a), allows the Commission to approve a tariff mechanism, which provides for the automatic annual adjustment charges that recover the Minnesota jurisdictional costs of new transmission facilities. Minn. Stat. §216B.1645 states that the Commission may approve a rate schedule that provides for the automatic adjustment of charges to recover prudently incurred investments, expenses, or costs associated with facilities constructed to satisfy the renewable energy objectives and standards set forth in Minn. Stat. §216B.1691, including those made to transmit the electricity generated from renewable generating facilities to Minnesota retail customers. The information provided in this Petition is submitted in accordance with the statutes noted above.

The Commission's Order originally approving OTP's TCRR was issued January 28, 2010 in Docket No. E017/M-09-881 and the first update to the TCRR was approved in an Order issued on March 26, 2012 in Docket 10-1061. Following that Order, OTP implemented updated rates beginning April 1, 2012. The second update to the TCRR was filed on February 7, 2013 in Docket 13-103, and the Commission issued its Order in that Docket on March 10, 2014. In OTP's compliance filing in Docket 13-103, OTP requested that no update to rates be implemented due to the timing of this Petition. In this Petition, OTP is seeking to implement new rates based on updated investment, expense and revenue collections that have occurred in the TCRR since the initial filing of Docket 13-103 and as accounted for in accordance with the framework that has been Ordered by the Commission in OTP's prior TCRR Dockets.

No new projects are being added to the TCRR in this Petition. As noted earlier, the proposed rates in this Petition reflect only changes to the existing projects, expenses and revenues

currently approved for inclusion within OTP's TCRR. The TCRR framework incorporates all prior Commission Orders including the Order recently issued in Docket 13-103.

B. Projects previously approved for recovery in OTP's TCRR

The following projects were previously approved by the Commission for inclusion in OTP's TCRR.

- 1) Fargo-Monticello CAPX2020 Transmission Project,
- 2) Bemidji-Grand Rapids CAPX2020 Transmission Project
- 3) Cass Lake-Bemidji CAPX2020 Transmission Project (Part of Bemidji Project)
- 4) Brookings-Hampton CAPX2020 Transmission Project
- 5) Ramsey 230/115 kW Transformer

As noted in Docket 13-103, the Cass Lake-Bemidji project is part of the Bemidji-Grand Rapids CAPX2020. In order to more closely resemble MISO Attachment GG project breakdowns, OTP separated the Cass Lake-Bemidji project from the Bemidji-Grand Rapids project. The retail allocation of costs and revenues for all the projects listed above is reflected in Attachments 5 through 9 to this filing.

C. Projects not previously included in OTP's TCRR

There are no new projects being added to the TCRR in this Petition.

D. Revenue requirement and rate impact

Attachment 2 is a summary of the proposed \$7,121,429 TCRR revenue requirement that has been calculated for the recovery period of July 1, 2014 to June 30, 2015. This revenue requirement includes an under-recovery true-up of \$2,003,884 based on updated available actual information for the April 2012 through March 2014 recovery period, and projected investment, expense, and recovery information from April 2014 through June 2014. This large true-up balance is due in part to current rates having been in place since April 2012 without an adjustment and partially due to increased capital investment in transmission projects, specifically the CAPX2020 projects. The revenue requirement for the July 2014 to June 2015 recovery period is \$5,117,544 as noted on Attachment 4, page 2 of 3, line 19.

OTP proposes that the TCRR continue to be applicable to electric service under all of OTP's retail rate schedules. The charge will be included as part of the Resource Adjustment on customers' bills. The proposed rates under the existing rate design are as follows:

Class	<u>¢ / kWh</u>	<u>\$ / kW</u>
Large General Service	N/A	\$1.458
Controlled Service	0.069¢	N/A
Lighting	0.292¢	N/A
All other service	0.434¢	N/A

The following table shows the estimated monthly rate impact by retail customer class.

Rate Impact													
		Average	Current	Proposed	Change	Bill							
	Customers	kW/kWh	Rate	Rate	in Rate	Impact							
Large General Service (kW)	569	327	\$0.391	1.458	1.066	\$348.74							
Controlled Service (kWh)	16,837	905	0.019 ¢	0.069	0.050	\$0.46							
Lighting (kWh)	2,686	609	0.085 ¢	0.292	0.207	\$1.26							
All Other Service (kWh)	61,931	1,142	0.126 ¢	0.434	0.308	\$3.51							

The above rates are based on the assumption that they will be in effect from July 1, 2014 to June 30, 2015. If the effective date is more than 45 days later than July 1, 2014, OTP requests that it be allowed to recalculate the TCRR rates in order to recover all approved costs in the remainder of the recovery period.

E. Cost recovery methodology

Attachments 1-4 of this Petition are, respectively, the Revenue, Revenue Requirements Summary, Rate Design, and Tracker Summary calculations used for OTP's proposed TCRR rate update.

Attachments 5-9 provide the revenue requirement calculations for each of the transmission projects identified in this filing.

These calculations have been made in compliance with both the Commission's March 26, 2012 Order approving OTP's last TCRR update in Docket 10-1061 and the Commission's March 10, 2014 Order for included costs and calculations in Docket 13-103. While the effective date of the Order in Docket 13-103 was March 10, 2014, for administrative simplicity, OTP incorporated the changes contemplated in that Order beginning March 1, 2014.

Further detail of key elements of the revenue requirement calculations are included below:

- 1) *Carrying Charge*. Per the Order in Docket 13-103, the carrying charge has been eliminated from the revenue requirement calculation beginning in March 2014 as reflected in Attachment 4 line 24.
- 2) Rate base section. This section provides details on the amount of plant in service, accumulated depreciation, construction work in progress ("CWIP") (if applicable), accumulated deferred taxes, and a 13-month average rate base calculation for the projects included in the TCRR. In Docket 13-103, the Commission Ordered OTP to cap the CAPX2020 Bemidji Project ("Bemidji Project") at \$74 million for purposes of TCRR recovery, as well as remove all Internal Costs from the TCRR. The following explains how these adjustments are handled in the TCRR beginning in March 2014.
 - a) <u>Capping Investment in the Bemidji Project</u>:
 Ordering Paragraph Number 3 in Docket 13-103 required the cost of the Bemidji Project for purposes of TCR rider recovery be capped at \$74 million (Total project cost). OTP's investment in the Bemidji Project is 20 percent. Therefore, OTP's capped investment amount

is \$14.8 million ("Cap"). OTP's total investment in the Bemidji Project is the total of the project costs reflected in Attachment 6 (Bemidji-Grand Rapids) and Attachment 7 (Cass Lake – Bemidji). OTP's total cost for the Bemidji Project as of February 2014 was \$23,335,041. To reach the Cap under Ordering Paragraph Number 3, \$8,535,041 of cost has been removed from the two projects. Minnesota's share of these reductions is 47.89%.

The reduction of costs to reach the Cap is reflected in the March 2014 balances in Attachments 6 and 7. Attachment 4a provides a reconciliation of the Bemidji Project balances before and after costs were removed to reach the Cap amount required by Ordering Paragraph Number 3. The following provides further explanation of Attachment 4a:

- Lines 1-3 show the balances as of February and March 2014 for the two projects which collectively make up the Bemidji Project, and upon which the Cap applies (System basis).
- ii) Lines 5-7 show the computation of the Otter Tail Cap (System basis).
- iii) Lines 12 16 show the costs removed from each of the Bemidji and Cass Lake projects. Line 16 reflects the balance of each project after the cost reductions. The total balance at the Cap (\$14.8 million) is reflected in Column C of line 16. Note that a portion of the costs removed to reach the Cap amount were internal costs, as reflected on line 14. The remaining internal costs were removed below the Cap amount. Further detail on Otter Tail's methodology to remove all internal costs is provided in the next section.

b) Removing Internal Costs:

Per Ordering Paragraph 4 in Docket 13-103, internal costs for each project were to be removed from the TCRR beginning in March 2014. Removing internal costs resulted in a decreased CWIP and/or decreased net plant balance for projects which this adjustment was applied. The table below reflects the actual internal costs (System and MN Share) that were in the TCRR through February 2014, and removed from the TCRR beginning March 2014.

Project	Total Internal Capitalized	MN Share of Internal				
	Costs (System Total)	Capitalized Costs (47.89%)				
Fargo – Monticello	\$639,887	\$306,442				
Bemidji-Grand Rapids	\$3,168,085	\$1,517,196				
& Cass Lake						
Brookings - Hampton	\$187,647	\$89,864				
Ramsey	\$0	\$0				
Total	\$3,995,618	\$1,913,502				

The following will provide details on the removal of internal costs from the projects listed in the table above:

Bemidji Project

Attachment 4a provides detail on the removal of Internal Costs from the Bemidji Project. Total Internal costs for the Bemidji Project were \$3,168,085 (OTP System Basis). Per Order 13-103, costs were capped on the Bemidji Project. Internal costs are assumed to have been incurred equally throughout the Bemidji Project. Ordering Paragraph Number 3 required 36.477% (\$14.8 million/(\$23,298,824¹)) of total Otter Tail costs to be removed from the TCRR. OTP has assumed that 36.477% of internal costs were included as part of the reduction in costs to reach the Cap. Line 14 of Attachment 4a shows \$1,155,637 of internal costs as part of the cost reductions made to reach the Cap.

The removal of the remaining \$2,012,447 of internal costs is reflected on line 17 of Attachment 4a. The total plant in service balance for the Bemidji and Cass Lake projects as of March 2014 is \$12,787,553 as reflected on line 18 of Attachment 4a. Balances for March 2014 on line 1 and line 4 of page 5 of 6 in Attachments 6 and 7 reflect the totals identified on line 18, columns A and B of Attachment 4a. Minnesota's share of these amounts is 47.89%.

This two part reduction in response to Order Paragraph Number 3 and Order Paragraph Number 4 of Docket 13-103 effectively removed 100% of internal costs incurred by OTP for the Bemidji Project.

Fargo-Monticello Project

Attachment 4b provides a reconciliation of the Fargo-Monticello project Plant in Service balances from February 2014 to March 2014 found in Attachment 5. Project balances include both Plant in Service and CWIP amounts. Lines 7-10 provide the details of the change in balances from February 2014 to March 2014. Line 8 of Attachment 4b reflects the \$639,887 (System) of internal costs which were removed and accounted for in the reconciliation.

Brookings – Hampton Project

Attachment 4c provides a reconciliation of the Brookings – Hampton project Plant in Service balances from February 2014 to March 2014 found in Attachment 8, similar to the reconciliation provide on the Fargo-Monticello Project in Attachment 4b. Line 8 of Attachment 4c reflects the \$187,647 (System) of internal costs which were removed.

For those projects in the TCRR still under construction which OTP antipicates incurring internal costs on, the forecasted CWIP balances have been reduced by the following percentages to remove an amount of costs from those project forecasts that is consistent with the actual internal cost to total cost ratios for those projects through 2013.

Fargo – Monticello Project 1.18% Brookings – Hampton Project 1.07%

¹ Ending February 2014 balance of \$23,335,041 less CWIP adjustment for March in the amount of (\$36,217)

- 3) *Expense section*. The expenses applicable to a project are listed here and include operating costs, property taxes, depreciation, and income taxes.
- 4) Revenue requirements section. This section shows the components of the revenue requirements, including expenses and return on investment and any credits to the revenue requirement for monies received for use of the lines by wholesale customers.
- 5) Return on investment (cost of capital). The cost of capital is as determined in OTP's most recent general rate case (Docket No. E017/GR-10-239).
- 6) *Depreciation expense*. Depreciation expense is calculated using the Company's latest transmission composite depreciation rate.
- 7) *Property taxes*. The property tax calculation is based on OTP's composite tax rate for the jurisdiction in which the transmission facilities are located, and is calculated in accordance with the procedures specified by that state.
- 8) *O&M expense*. Annual operation and maintenance (O&M) expense of the transmission lines typically includes costs related to line patrol and inspections, vegetation management, small repair items, storm restoration, and supervision of this work. Scheduled transmission line patrols are typically done once every other year on single pole 115 kV lines. Unscheduled patrols are completed for line sections where an unexplained interruption has occurred. To reduce costs of patrol after an interruption, data from protective relays is used to limit the patrol area. Vegetation management of new lines is typically limited for the first five years, since OTP's construction standard is to remove as many trees as possible and leave low growing brush. After five years, vegetation management is completed based on information gathered during line patrols. Other O&M costs are dependent on the severity of storms and resulting damage, tree growth, items found on line patrols, the cost of NERC reporting requirements, and supervision. OTP has set up transmission O&M accounting projects to track O&M costs specifically related to each line included in the TCRR.
- 9) Schedule 26 and 26A expenses. Schedule 26 and Schedule 26A costs for the recovery period appear on lines 9 and 10 of the Tracker Account (Attachment 4), and are shown separately in Attachment 11. These expenses reflect OTP's costs for OTP's TCRR eligible projects and other utilities' projects that qualify for regional cost allocation through MISO's Tariff.
- 10) Schedule 26 and 26A revenues. Schedule 26 and 26A revenues for the recovery period appear on lines 14 and 16 of the Tracker Account Summary (Attachment 4) and are shown separately on Attachments 12 (Schedule 26) and Attachment 13 (Schedule 26A). These revenues reflect OTP's share of the revenues derived for OTP's investments in projects included in OTP's TCRR that qualify for regional cost allocation through MISO's tariff. All Schedule 26 and 26A revenues associated with projects included in the TCRR are included per the Commission's Order in Docket 13-103.
- 11) Revenue credit for MISO tariff Schedules 37 and 38 (Attachment 12). Included in this TCRR rate update calculation are two revenue credits that reflect revenues received from MISO pursuant to Schedules 37 and 38 of the MISO tariff. The Schedule 37 revenues represent OTP's allocation from MISO of contributions MISO required from American Transmission

Systems Inc. ("ATSI") for transmission investments of MISO transmission owners. ATSI withdrew from MISO on June 1, 2011, to integrate with PJM. The Schedule 38 revenues represent OTP's allocation of payments from Duke-Ohio ("DEO") and Duke-Kentucky ("DEK") that departed MISO on December 31, 2011, yet have an ongoing obligation to pay for MISO projects due to their prior MISO membership. The MISO periodically publishes forecasted Schedule 26 and 26A revenues. Embedded in those forecasts provded by MISO, are the Schedule 37 and Schedule 38 revenue credits. In compliance with the Commission's Order in Docket 13-103, OTP has carved out a portion of the MISO Schedule 26 forecast revenue and identified that revenue as Schedule 37 or Schedule 38 Revenue. In Attachment 12, page 2 of 2, line 1 of this compliance filing, shows total actual Schedule 26 revenues through March 2014. Lines 13 and 14 reflect actual Schedule 37 and 38 revenues received by Otter Tail through March 2014. Beginning April 2014, line 1 shows the total MISO forecast for Schedule 26 revenues. Embedded in these MISO forecasts are estimated revenues for ATSI and DEO. Line 2 reflects a revised Schedule 26 Revenue forecast. carving out an estimated amount of revenue associated with ATSI and DEO, and reflecting that forecast revenue on lines 13 and 14 in the corresponding Schedule 37 and Schedule 38 section. The totals of lines 2, 13, and 14 equal the total MISO forecast reflected on Line 1. Detailed descriptions of the MISO 26 and 26A schedules can be found at:

https://www.midwestiso.org/Library/Tariff/Pages/Tariff.aspx

12) Wholesale Revenue Credit: Attachment 10, page 1 of 1 shows the calculation of the wholesale revenue credit percentages from Attachment O data for the respective calendar years. Most of these revenue credits are attributable to the wholesale use of existing transmission system assets included in base rates. The Ramsey project is the only project in the TCRR to which this credit is applicable. A credit (calculated at the applicable annual wholesale percentage times the project's revenue requirement) is included as a reduction in the revenue requirement calculation. The wholesale revenue credit is shown on Attachment 9 line 35.

F. Allocations and rate design

The allocations and rate design for this annual rider update are the same as approved by the Commission in the March 26, 2012, TCRR Update Order. Specifically, the class allocations use the transmission demand allocation factor, D2, from OTP's most recent Minnesota general rate case (Docket No. E017/GR-10-239) to allocate total revenue requirements to jurisdictions (Minnesota, 47.89%) and rate classes. The rate design uses a demand-only billing rate for the Large General Service Class ("LGS") and an energy-only billing rate (¢/kWh) for all other customers. The rate design detail is included in Attachment 3.

In the Commission's Order issued March 26, 2012, the Commission requested an analysis of the impact of a "percentage of revenue" rate design among and within its customer classes. The analysis of a percent of revenue rate design and a comparison to the current rate design for an average month is included on Attachment 3.

G. Transmission Cost Recovery Rider rate schedule

A redline and clean copy of OTP's proposed TCRR Rate Schedule is included in Attachment 14 to this Petition.

H. Revisions to other rate schedules

There are no changes to any other rate schedules.

I. Notice to customers

Attachment 15 is a proposed notice to customers that would be included with customer bills in the month that the new TCRR rates are implemented.

V. <u>CONCLUSION</u>

Otter Tail respectfully requests that the Commission approve the TCRR annual rate adjustment mechanism including the 2014 Transmission Factor as set forth in this Petition.

Dated: May 1, 2014

Respectfully Submitted,

OTTER TAIL POWER COMPANY

By: /s/ STUART TOMMERDAHL
Stuart Tommerdahl
Manager, Regulatory Administration
Otter Tail Power Company
215 S. Cascade Street
Fergus Falls, MN 56537
(218) 739-8279
stommerdahl@otpco.com

OTTER TAIL POWER COMPANY TRANSMISSION COST RECOVERY RIDER FILING ATTACHMENTS

Attachment 1	Projection of Revenue
Attachment 2	Summary of Revenue Requirements
Attachment 3	Class Allocation and Rate Design
Attachment 4	Transmission Tracker Account
Attachment 5	Fargo-Monticello Line Revenue Requirements Calculation
Attachment 6	Bemidji-Grand Rapids Line Revenue Requirements Calculation
Attachment 7	Cass Lake-Bemidji Line Revenue Requirements Calculation
Attachment 8	Brookings, SD-Hampton, MN Line Revenue Requirements Calculation
Attachment 9	Ramsey 230/115 kW Transformer Upgrade Revenue Requirements Calculation
Attachment 10	Wholesale Credit Calculation
Attachment 11	MISO Schedule 26 and Schedule 26A Expenses
Attachment 12	MISO Schedule 26, 37, and 38 Revenues
Attachment 13	MISO Schedule 26A Revenues
Attachment 14	Transmission Rider (redline and clean)
Attachment 15	Notice to Customers

Projected Revenue for 2014

Line					Rate per	
No.	Class		Units		Unit	Amount
1 2	Large General Service	(a)	2,234,677	kW	\$1.458	\$3,257,455
3 4	Controlled Service	(b)	182,925,207	kWh	0.069¢	\$126,734
5	Lighting	(c)	19,620,157	kWh	0.292¢	\$57,345
7 8	All other service		848,518,877	kWh	0.434¢	\$3,679,894
9	Total revenue					\$7,121,429

- (a) Rate Schedules 10.03 Large General Service and 10.05 Large General Service Time of Day
- (b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load
- (c) Rate Schedules 11.03 Outdoor Lighting (energy only), 11.04 Outdoor Lighting

Summary of Revenue Requirements

Line	Revenue Requirements	July 2014 - June 2015
140.	Nevenue Nequirements	Julie 2013
1	CAPX 2020 Fargo	\$5,275,631
2	CAPX 2020 Bemidji	\$447,497
3	CAPX 2020 Cass Lake - Bemidji	\$329,142
4	CAPX 2020 Brookings	\$1,615,638
5	Ramsey 230/115 kW Transformer Upgrade	\$27,481
6		
7	Schedule 26 Expense	5,978,798
8	Schedule 26A Expense	1,002,418
9		
10	Schedule 26 Revenue	(7,288,323)
11	Schedule 37 & 38 Revenue	(255,623)
12	Schedule 26A Revenue	(2,015,113)
13		
14	Carrying Cost (ended February 2014 per Order)	0
15	Tracker Balance on June 30, 2014 (over-recovery)/under-recovery	2,003,884
16		
17	Total	\$7,121,429

Class Allocation and Current Rate Design

2014 Annual

			Filing
Line			July 1, 2014 -
No.			June 30, 2015
1	Total Minnesota Revenue Requirements		\$7,121,429
2	Large General Service	45.74%	\$3,257,455
3	Controlled Service	1.78%	126,734
4	Lighting	0.81%	57,345
5	All Other Service	51.67%	3,679,894
6	Total		\$7,121,429
7	Large General Service	kW	2,234,677
8 9 10	Controlled Service Lighting All Other Service	kWh kWh kWh	182,925,207 19,620,157 848,518,877
12	Large General Service Controlled Service Lighting All Other Service	\$ / kW cents / kWh cents / kWh cents / kWh	1.458 0.069 0.292 0.434

^{*} Jurisdictional transmission allocation factor (D2 = 47.89%) is from Otter Tail's last general rate case in Minnesota.

Perc	Percent of Revenue Rate Design per Order Item 6 in Docket No. E017/M-10-1061 15 Forecasted Minnesota Retail Revenues July 2014-June 2015 \$ 154,142,880 Revenue Requirement \$7,121,429 Percent of revenue rate for MN TCRR 4.62002%														
16	Revenue Requirement	July 2014-June 2015	5	\$7,121,429											
		А	В	С	D	E	F	G							
		Forecast Base Revenue July 2014-June 2015	# of Customers	Average Base Revenue per Customer per Month (Column A / Column B / 12)	Average TCR Revenue per Customer Per Month from % Base Revenue (1)	Avg kW per month	Avg kWh per month	Average TCR Revenue per Customer Per Month per <u>Current</u> <u>Rate Design</u> (2)							
19 20 21	Large General Service Controlled Service Lighting All Other Service	\$69,374,161 \$8,859,001 \$2,629,721 \$73,279,997	569 16,837 2,686 61,931	\$10,152 \$44 \$82 \$99	\$469.01 \$2.03 \$3.77 \$4.56	327	905 609 1,142	\$476.66 \$0.63 \$1.78 \$4.95							
22	Total	\$154,142,880													

- (1) Percent of Revenue Rate of 4.62002% X Average Monthly Customer Bill in Column C(2) Corresponding Proposed rate from Current Rate Design X average kW (Column E) or average kWh (Column F)

					20	13						201	4		Recovery
Line	TRACKER SUMMARY	May	June	July	August	September	October	November	December	YE	January	February	March	April	Period
No.	Requirements Compared to Billed:	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual*	Projected	Ending
	Revenue Requirements														
1	CAPX 2020 Fargo	215,690	215,690	215,690	215,690	215,690	215,690	215,210	238,818	2,610,925	413,330	414,383	378,548	375,674	3,330,101
2	CAPX 2020 Bemidji	87,155	87,155	87,155	87,155	87,155	87,155	87,155	112,237	1,070,946	77,409	78,011	55,270	46,076	979,090
3	CAPX 2020 Cass Lake - Bemidji	39,404	39,404	39,404	39,391	39,360	39,360	39,360	39,360	470,135	30,770	30,770	30,770	29,463	436,815
4	CAPX 2020 Brookings	63,630	63,630	63,630	63,630	63,630	63,630	63,630	63,630	763,565	109,748	109,748	109,748	120,054	958,343
5	Ramsey 230/115 kW Transformer Upgrade	2,469	2,469	2,240	2,167	2,167	2,167	2,167	2,167	27,892	2,333	2,333	2,333	2,333	27,346
6	Total Revenue Reqirements	408,349	408,349	408,119	408,034	408,002	408,002	407,523	456,212	4,943,463	633,590	635,245	576,669	573,601	5,731,695
7															
8	MISO Expenses														
9	MISO Schedule 26 Expense	339,575	301,556	358,709	374,604	383,499	361,674	355,287	382,322	4,410,626	453,445	568,705	519,261	481,172	4,879,809
10	MISO Schedule 26A Expense	18,071	21,860	27,584	33,062	29,469	24,482	32,220	34,679	298,572	39,096	92,364	80,201	54,240	487,327
	Total MISO Expenses	357,645	323,415	386,293	407,666	412,969	386,156	387,507	417,001	4,709,198	492,541	661,070	599,461	535,411	5,367,136
12															
13															
14	MISO Schedule 26 Revenue	(416,210)	(483,506)	(546,414)	(643,846)	(623,513)	(591,919)	(458,036)	(449,013)	(5,928,906)	(504,891)	(545,991)	(474,160)	(586,261)	(6,323,759)
15	MISO Schedule 37 & 38 Revenue	(14,062)	(14,062)	(14,500)	(14,501)	(14,501)	(14,501)	(14,501)	(14,500)	(167,237)	(14,500)	(14,849)	(14,849)	(20,261)	(179,585)
16	MISO Schedule 26A Revenue	(61,640)	(69,606)	(76,567)	(90,635)	(78,761)	(67,233)	(65,372)	(65,963)	(803,420)	(71,394)	(124,370)	(111,680)	(117,935)	(1,001,155)
	Total MISO Revenues	(491,912)	(567,174)	(637,481)	(748,982)	(716,774)	(673,653)	(537,908)	(529,476)	(6,899,563)	(590,785)	(685,210)	(600,689)	(724,456)	(7,504,500)
18															
	Net Revenue Requirement	274,083	164,590	156,931	66,717	104,197	120,506	257,121	343,737	2,753,098	535,346	611,105	575,441	384,556	3,594,331
20															
	Billed (forecast kWh x adj factor)	157,284	150,468	166,468	165,594	170,215	154,966	173,889	192,450	2,068,544	212,065	203,811	188,171	175,130	2,110,512
22															
	Monthly Revenue Difference	116,798	14,122	(9,537)	(98,877)	(66,018)	(34,460)	83,232	151,287	684,555	323,281	407,294	387,270	209,426	1,483,819
24		366	1,206	1,316	1,257	557	87	(160)	437	(2,739)	1,525	3,856	0	0	0
25	Life-to-Date Revenue Requirement (Cumulative Difference)	168,104	183,433	175,212	77,592	12,131	(22,242)	60,831	212,554	681,816	537,361	948,511	1,335,781	1,545,207	1,483,819
26							(1.5.5)						_		
27		1,206	1,316	1,257	557	87	(160)	437	1,525		3,856	0	0	0	
28		39,396	40,712	41,969	42,526	42,613	42,453	42,890	44,415		48,271	48,271	0	0	
29	Carrying cost	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%	8.61%		8.61%	0.00%	0.00%	0.00%	
30															
31	Farance (ad Oales (ANAII))												400.005	475 700	000 574
32	Forecasted Sales (MWh)												192,865	175,706	368,571
1															

*March 2014 Project Revenue Requirements are Projected

Rate Not Implemented E	:017/M-13-103
SUMMARY	May 2013 - April 2014
Revenue requirements	\$3,594,331
Carrying Charge 2012-2013 True-up	50,940
Total requirements	\$3,645,272
May 2013 - February 2014 Actua	Il Sales 1,747,211
March 2014 -April 2014 projected	
Average Rate	\$0.00172

												201	15				Recovery
Line	TRACKER SUMMARY	May	June	July	August	September	October	November	December	YE	January	February	March	April	May	June	Period
No.	Requirements Compared to Billed:	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Ending								
	Revenue Requirements		•	-	-	•	-	-	•	-		-	•	-	•	-	
1	CAPX 2020 Fargo	375,706	396,038	396,360	396,736	396,786	396,818	396,921	396,968	4,734,269	476,513	476,513	476,513	476,513	476,513	512,476	5,275,631
2	CAPX 2020 Bemidji	46,186	46,186	46,186	46,186	46,186	46,186	46,186	46,186	626,254	28,397	28,397	28,397	28,397	28,397	28,397	447,497
3	CAPX 2020 Cass Lake - Bemidji	29,463	29,463	29,463	29,463	29,463	29,463	29,463	29,463	357,480	25,394	25,394	25,394	25,394	25,394	25,394	329,142
4	CAPX 2020 Brookings	120,160	121,948	122,004	122,033	122,072	122,126	122,191	122,209	1,424,043	142,022	146,866	147,466	147,542	149,538	149,569	1,615,638
5	Ramsey 230/115 kW Transformer Upgrade	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	27,992	2,248	2,248	2,248	2,248	2,248	2,248	27,481
6	Total Revenue Reqirements	573,849	595,968	596,346	596,751	596,839	596,926	597,094	597,159	7,170,038	674,573	679,417	680,017	680,093	682,089	718,083	7,695,389
8	MISO Expenses																
9	MISO Schedule 26 Expense	481,172	481,172	481,172	481,172	481,172	481,172	481,172	481,172	5,871,956	481,172	522,119	522,119	522,119	522,119	522,119	5,978,798
10	MISO Schedule 26A Expense	49,846	49,464	53,572	54,037	51,418	54,861	62,922	71,358	713,379	127,183	127,337	113,237	105,304	90,981	90,209	1,002,418
11	Total MISO Expenses	531,018	530,636	534,744	535,209	532,590	536,033	544,093	552,529	6,585,335	608,355	649,456	635,356	627,423	613,100	612,328	6,981,215
12																	
13	MISO Revenues																
14	MISO Schedule 26 Revenue	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(6,801,388)	(496,355)	(653,200)	(640,871)	(660,111)	(660,111)	(660,111)	(7,288,323)
15	MISO Schedule 37 & 38 Revenue	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(226,545)	(17,350)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(255,623)
16	MISO Schedule 26A Revenue	(122,258)	(122,258)	(122,258)	(122,258)	(122,258)	(122,258)	(122,258)	(182,551)	(1,463,734)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(2,015,113)
17	Total MISO Revenues	(728,779)	(728,779)	(728,779)	(728,779)	(728,779)	(728,779)	(728,779)	(789,073)	(8,491,666)	(717,250)	(880,087)	(867,759)	(886,999)	(886,999)	(886,999)	(9,559,060)
18																	
19	Net Revenue Requirement	376,087	397,825	402,310	403,181	400,650	404,180	412,409	360,616	5,263,707	565,678	448,786	447,614	420,517	408,190	443,412	5,117,544
20																	
21	Billed (forecast kWh x adj factor)	158,352	156,884	528,519	559,625	552,613	518,272	581,684	646,279	4,481,403	721,988	712,005	646,496	589,058	535,042	529,848	
22																	
23	Monthly Revenue Difference	217,736	240,942	(126,209)	(156,444)	(151,963)	(114,091)	(169,275)	(285,663)	782,304	(156,311)	(263,219)	(198,882)	(168,541)	(126,852)	(86,436)	(2,003,884)
24	Carrying Charge	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0
25	Life-to-Date Revenue Requirement (Cumulative Difference)	1,762,943	2,003,884	1,877,675	1,721,231	1,569,268	1,455,177	1,285,902	1,000,239	782,304	843,929	580,710	381,828	213,288	86,436	(0)	
26																	
27	Carrying Charge Calculation	0	0	0	0	0	0	0	0		0	0	0	0	0	0	
28	Cumulative Carrying Charge	0	0	0	0	0	0	0	0		0	0	0	0	0	0	
29	Carrying cost	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
30																	
31																	
32	Forecasted Sales (MWh)	158,873	157,400	167,087	176,920	174,704	163,847	183,894	204,315	1,755,612	228,250	225,094	204,384	186,226	169,149	167,507	2,251,378

SUMMARY	<u>July 2014 -</u> <u>June 2015</u>
Revenue requirements Carrying Charge (Ended 2/1/14 per Orders)	\$5,117,544
2013-2014 True-up	2,003,884
Total requirements	\$7,121,429
July 2014 - June 2015 projected sales in mWh	2,251,378
Average Rate	\$0.00316

CAPX2020 Bemidji Project (Bemidji-Grand Rapids & Cass Lake-Bemidji Projects)
Reconcilation of Internal Cost Removal and CAP at CON
Compliance with Ordering Paragraph 3 & 4
(System Basis)
Docket No. E017/M-14-TBD

					Α		В	С
		Reference/Source			Feb-14		Mar-14	
1	Bemidji-Grand Rapids - Plant-in-Service/CWIP	(Attachment 6, Line 1+Line 4	.)	\$	16,295,093	\$	7,421,501	
2	Cass Lake-Bemidji - Plant-in-Service	(Attachment 7 Line 1)	,	\$	7,039,948	\$	5,366,052	
3	Total Bemidji Project - OTP	Line 1 + Line 2	•	\$		\$	12,787,553	
4	, ,		:		· · · · · · · · · · · · · · · · · · ·		, ,	
5	Bemidji CAP at CON	Order Point 3		\$	74,000,000			
6	OTP Investment %				20%			
7	Bemidji CAP - OTP	Line 5 X Line 6	•	\$	14,800,000			
8	CAP as % of Total OTP Cost	Line 7 / (Line 21 + Line 20)			63.523%			
9		,						
10					Attachment 6		Attachment 7	
11				Bemi	dji-Grand Rapids	С	ass Lake-Bemidji	Total
12	OTP Total Cost (Plant in Service + CWIP)	February 2014 Balance	•	\$	16,295,093	\$	7,039,948	\$ 23,335,041
13	Additional CWIP	March CWIP		\$	(36,217)	\$	-	\$ (36,217)
14	Less: Internal Costs Removed 36.477%	Line 24 Below		\$	(545,042)	\$	(610,595)	\$ (1,155,637)
15	Less: Additional Costs Removed to reach CAP			\$	(7,343,186)	\$	-	\$ (7,343,186)
16	Total (CAP)	Line 12 - Line 13 - Line 14		\$ \$	8,370,647	\$	6,429,353	\$ 14,800,000
17	Less: Internal Costs Removed 63.523%	Line 25 Below			(949,146)	\$	(1,063,301)	\$ (2,012,447)
18	Total	March 2014 Balance		\$	7,421,501	\$	5,366,052	\$ 12,787,553
19			s/b "-"	\$	-	\$	-	\$ -
20								
21								
22					Bemidji		Cass Lake	Total
23	Total Internal Costs on Bemidji Project (Bemidji & Cass L	_ake)		\$	1,494,189	\$	1,673,896	\$ 3,168,085
24			•					,
25	Internal Costs removed as part of reduction to CAP	36.477%		\$	545,042	\$	610,595	\$ 1,155,637
26	Internal Costs removed below CAP	63.523%		\$	949,146	\$	1,063,301	\$ 2,012,447
27	Total Internal Costs Removed (System Basis)			\$	1,494,189	\$	1,673,896	\$ 3,168,085
28			;					
29	MN Share (D2 Factor)	47.89%		\$	715,567	\$	801,629	\$ 1,517,196

CAPX2020 Fargo Project
Reconcilation of Internal Cost Removal
Compliance with Ordering Paragraph 4
(System Basis)
Docket No. E017/M-14-TBD

	Docket No. Lott/M-14-1DD			•		<u> </u>	•
				Α		В	<u>C</u>
				Plant Bala	ance o	& CWIP	
		Reference/Source		Feb-14		Mar-14	Difference
1	Fargo - Plant-in-Service/CWIP	(Attachment 5, Line 1 + Line 4)	\$	60,495,657	\$	61,638,214	\$ 1,142,556
2							
3	Total Fargo Project - OTP	Line 1	\$	60,495,657	\$	61,638,214	\$ 1,142,556
4							
5			Α	ttachment 5			
_			Fe	bruary '14 to			
6				rch '14 Impact			
7	OTP Total Cost (Plant in Service + CWIP)	Column A Line 5 Above	\$	60,495,657	•		
8	Less: Internal Costs Removed	Line 24 Below	\$	(639,887)			
9	Plus: Additional CWIP	Line 24 Below	\$	1,782,443			
10	Total	Line 7 + Line 8 + Line 9	\$	61,638,214	•		
11	Total	Line / + Line 0 + Line 9	Ψ	01,030,214			
12	Total	March 2014 Balance	Φ	61,638,214	c/h o	aual to R·3	_
	Total	March 2014 Balance	Ψ	01,030,214	3/0 6	equal to D.5	_
13							
14							
15							
16				Total			
17	Total Internal Costs on Fargo Projects	(Internal Worksheet)	\$	(639,887)			
18							
19	Additional Project CWIP in March 2014	(Internal Worksheet)	\$	1,782,443			
20							
21	Net of Internal Costs Removed and additional CWIP	Line 17 + Line 19	\$	1,142,556	s/b e	equal to C:3	
22							

CAPX2020 Brookings Project Reconcilation of Internal Cost Removal Compliance with Ordering Paragraph 4 (System Basis) Docket No. E017/M-14-TBD

	200.001.101.2011/ 1.1.22			Α		В		С
			-	Plant Bal	ance 8			
		Reference/Source		Feb-14	ance c	Mar-14		Difference
1 2	Brookings - Plant-in-Service/CWIP	(Attachment 8, Line 1+Line 4)	\$	18,996,187	\$	19,589,056	\$ \$	592,869
3	Total Brookings Project - OTP	Line 1	\$	18,996,187	\$	19,589,056	\$	592,869
4								
5				ttachment 8				
			Fe	bruary '14 to				
6			Maı	rch '14 Impact	_			
7	OTP Total Cost (Plant in Service + CWIP)	February 2014 Balance	\$	18,996,187				
8	Less: Internal Costs Removed	Line 24 Below	\$	(187,647)				
9	Plus: Additional CWIP	Line 26 Below	\$	780,516	_			
10	Total	Line 7 + Line 8 + Line 9	\$	19,589,056	-			
11			\$	-	_			
12	Total	March 2014 Balance	\$	19,589,056	s/b e	qual to B:3		-
13			<u>-</u>					
14								
15								
16				Total	<u> </u>			
17 18	Total Internal Costs on Brookings Projects	(Internal Worksheet)	\$	(187,647)				
19 20	Additional Project CWIP in March 2014	(Internal Worksheet)	\$	780,516				
21	Net of Internal Costs Removed and additional CWIP	Line 17 + Line 19	\$	592,869	s/b e	qual to C:3		

Accumulated Depreciation (301,689) (318,635) (335,571) (352,507) (369,443) (398,379) (402,313) (419,247) (418,247) (2013	2013	2013	2013	2013	2013	2013	2013	2013
RATE BASE	Line		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Plant Balance	No.		May	June	July	August	September	October	November	December	Total
Accumulated Depreciation G301.6989 G318.6355 G355.6771 G352.5077 G369.4431 G386.3799 4402.2131 G418.2477 G418.2478		RATE BASE									
3 Net Plant in Service 10.082 g00 10.065 g84 10.048 g27 10.031 g91 10.015,055 9.840,685 9.824,751 9.808,817 9.808,817 4 CWIPD 26.69 2714 28.067 055 29.973,872 30.101,223 33.68,62 30.48,539 41.34.67 46.516,092 46,516,092 5 Accumulated Deferred Income Taxes Federal & Sta (3.294,080) (3.299,589) (3.305,638) (3.311,717) (3.317,586) (3.323,475) (3.329,768) (3.336,062) (3.985,666) (3.985,666) 3.088,566	1	Plant Balance	10,384,498	10,384,498	10,384,498	10,384,498	10,384,498	10,227,064	10,227,064	10,227,064	10,227,064
CWIP	2	Accumulated Depreciation	(301,698)	(318,635)	(335,571)	(352,507)	(369,443)	(386,379)	(402,313)	(418,247)	(418,247)
6 beach and progression of the complex of t	3	Net Plant in Service	10,082,800	10,065,864	10,048,927	10,031,991	10,015,055	9,840,685	9,824,751	9,808,817	9,808,817
6 Inding rate base 33,481,433 34,852,960 36,716,961 39,733,537 43,036,101 45,562,548 49,629,549 52,988,846 52,988,846 77 8	4	CWIP	26,692,714	28,087,055	29,973,872	33,013,263	36,338,642	39,045,339	43,134,567	46,516,092	46,516,092
7 Average rate base 3,088,566 3,088,	5	Accumulated Deferred Income Taxes Federal & Sta	(3,294,080)	(3,299,959)	(3,305,838)	(3,311,717)	(3,317,596)	(3,323,475)	(3,329,768)	(3,336,062)	(3,336,062)
Return on Rate Base 3,088,566 3,088,	6	Ending rate base	33,481,433	34,852,960	36,716,961	39,733,537	43,036,101	45,562,548	49,629,549	52,988,846	52,988,846
Return on Rate Base	7										
Return on Rate Base	8	Average rate base	3,088,566	3,088,566	3,088,566	3,088,566	3,088,566	3,088,566	3,088,566	3,088,566	37,062,790
11	9			, ,	, ,						
11	10	Return on Rate Base	265,952	265,952	265,952	265,952	265,952	265,952	265,952	265,952	3,191,422
Section Sect	11		,	•	•	•	•	•	,	ŕ	, ,
Section Sect	12	Available for return (equity portion of rate base)	171.561	171.561	171.561	171.561	171.561	171.561	171.561	171.561	2,058,737
SAPENSES 15 15 15 15 15 15 15 1			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
15 O&M and Depreciation Operating Costs		EXPENSES									
Comparing Costs	15										
Property Tax		·	0	0	0	0	0	0	0	49.296	49,296
Book Depreciation 16,936 16,936 16,936 16,936 16,936 16,936 16,936 16,936 15,934 15,934 201,23 Total O&M and Depreciation Expense 63,378 63,37											557,304
Total O&M and Depreciation Expense 63,378 63,378 63,378 63,378 63,378 63,378 63,378 63,378 63,378 63,378 63,378 63,378 63,378 62,376 111,672 807,837 Income before Taxes		1 ' '		,							
Income before Taxes		<u> </u>									
Income before Taxes			00,010	00,0.0	00,0.0	00,0.0	00,0.0	00,0.0	02,0.0	,6.2	331,333
Available for return (from above) 171,561 171,		Income before Taxes									
Taxable Income (grossed up) 292,617 292,617 292,617 292,617 292,617 292,617 292,617 292,617 292,617 292,617 292,617 292,617 292,617 292,617 3,511,400 Income Taxes Current and Def Income Taxes Current and Def Income Taxes 121,056 121,			171 561	171 561	171 561	171 561	171 561	171 561	171 561	171 561	2 058 737
Current and Def Income Taxes 121,056 121											
Income Taxes Current and Def Income Taxes 121,056		Traxable interne (greeced ap)	202,017	202,017	202,017	202,017	202,017	202,017	202,011	202,011	0,011,100
26 Current and Def Income Taxes 121,056		Income Taxes									
Total Income Tax Expense 121,056 121,0			121.056	121 056	121 056	121 056	121 056	121 056	121 056	121 056	1 452 669
28 29 30 REVENUE REQUIRMENTS 31 Expenses 184,434 184,434 184,434 184,434 184,434 184,434 184,434 183,432 232,728 2,260,490 265,952 265,952 265,952 265,952 265,952 265,952 265,952 265,952 265,952 265,952 265,952 3,191,422 265,952 2											
REVENUE REQUIRMENTS 1 Expenses		Total income Tax Expense	121,000	121,000	121,000	121,000	121,000	121,000	121,000	121,030	1,432,003
Revenue Requirements Subtotal revenue requirements Subtotal Revenue Credit Total revenue requirements A50,386 A50,											
31 Expenses 184,434		REVENUE REQUIRMENTS									
32 Return on rate base 265,952 265,952 265,952 265,952 265,952 265,952 265,952 265,952 3,191,422 33 Subtotal revenue requirements 450,386 450,386 450,386 450,386 450,386 449,384 498,680 5,451,920 34 Adjustments Wholesale Revenue Credit 0 0 0 0 0 0 0 0 0 Total revenue requirements 450,386 450,386 450,386 450,386 450,386 450,386 450,386 498,680 5,451,920 37			184 434	184 434	184 434	184 434	184 434	184 434	183 432	232 728	2 260 498
Subtotal revenue requirements Adjustments Wholesale Revenue Credit Total revenue requirements Adjustments Wholesale Revenue Credit Total revenue requirements Adjustments Wholesale Revenue Credit Adjustments Wholesale Revenue Credit Adjustments Adjustments Wholesale Revenue Credit Adjustments Adjustments Wholesale Revenue Credit Adjustments Adjustments Adjustments Adjustments Wholesale Revenue Credit Adjustments Adj		l '		,					•		, ,
Adjustments Wholesale Revenue Credit Total revenue requirements Adjustments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
35 Wholesale Revenue Credit 0 0 0 0 0 0 0 0 0 36 Total revenue requirements 450,386 450,386 450,386 450,386 450,386 450,386 449,384 498,680 5,451,920 37		l ·	+50,500	+50,500	+50,500	730,300	750,500	+50,500	773,304	+30,000	5,751,320
36 Total revenue requirements 450,386 450,386 450,386 450,386 450,386 450,386 450,386 450,386 450,386 450,386 5,451,920			n	0	0	0	0	Ω	0	0	0
37											
			450,500	400,000	400,000	430,300	430,300	450,500	443,304	430,000	3,431,320
213,030 213,030 213,030 213,030 213,030 213,030 213,030 213,030 213,030 213,030 213,030 213,030 213,030 213,030		Minnesota share - D2 factor	215 600	215 600	215 600	215 600	215 600	215 600	215 210	228 818	2 610 025
	30		210,090	210,000	210,000	210,090	210,090	210,090	210,210	230,010	2,010,925

Line No.										
INO.	SUPPORTING INFORMATION / DATA									
1	SOLI OKTING INI OKWATION, DATA									
2										
3		WA Cost				Pro	perty tax			
4		3.06%					3 composite rate		1.88%	
5		0.00%								
6		5.55%								
7		8.61% Ove	erall Return							
8										
9										
10										
11 12		State Portion								
13		9.80%								
14		3.0070								
15										
16										
17										
18	Deferred Tax									
19	Book depreciation	16,936	16,936	16,936	16,936	16,936	16,936	15,934	15,934	201,230
20	Tax depreciation-Federal	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(245)	(2,944)
21	Tax depreciation-MN	132,275	132,275	132,275	132,275	132,275	132,275	132,275	132,275	1,587,303
22	Federal deferred income taxes	5,424	5,424	5,424	5,424	5,424	5,424	5,108	5,108	64,458
23	State deferred income taxes	(11,303)	(11,303)	(11,303)	(11,303)	(11,303)	(11,303)	(11,401)	(11,401)	(135,835)

		2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
Line		Actual	Actual	Projected										
No.		January	February	March	April	May	June	July	August	September	October	November	December	Total
	RATE BASE					•			-					
1	Plant Balance	10,227,064	10,227,064	9,892,522	9,937,036	35,070,605	35,473,376	35,938,364	35,999,097	36,039,504	36,166,713	36,224,698	39,107,552	39,107,552
2	Accumulated Depreciation	(431,321)	(446,593)	(461,866)	(476,639)	(491,478)	(548,772)	(606,739)	(665,491)	(724,347)	(783,270)	(842,409)	(901,645)	(901,645)
3	Net Plant in Service	9,795,743	9,780,471	9,430,656	9,460,397	34,579,127	34,924,604	35,331,625	35,333,606	35,315,157	35,383,443	35,382,289	38,205,907	38,205,907
4	CWIP	49,337,850	50,268,594	51,745,692	53,664,108	32,118,906	34,163,160	36,309,442	39,897,415	41,161,830	42,578,530	43,561,897	41,762,635	41,762,635
5	Accumulated Deferred Income Taxes Federal & Sta	(3,395,185)	(3,453,399)	(3,511,613)	(3,570,033)	(3,628,426)	(3,669,255)	(3,709,806)	(3,750,032)	(3,790,216)	(3,830,371)	(3,870,437)	(3,910,463)	(3,910,463)
6	Ending rate base	55,738,407	56,595,665	57,664,735	59,554,472	63,069,607	65,418,508	67,931,260	71,480,988	72,686,771	74,131,602	75,073,749	76,058,079	76,058,079
7														
8	Average rate base	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	5,438,415	65,260,976
9														
10	Return on Rate Base	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	5,619,526
11														
12	Available for return (equity portion of rate base)	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	3,625,070
13														
14	EXPENSES													
15	O&M and Depreciation													
16	Operating Costs	80,329	80,329	5,500	0	0	0	0	0	0	0	0	0	166,158
17	Property Tax	88,229	88,229	88,229	88,229	88,229	88,229	88,229	88,229	88,229	88,229	88,229	88,229	1,058,743
18	Book Depreciation	13,074	15,272	15,272	14,773	14,839	57,294	57,967	58,753	58,855	58,924	59,138	59,236	483,398
19	Total O&M and Depreciation Expense	181,631	183,830	109,001	103,001	103,068	145,522	146,195	146,981	147,084	147,152	147,367	147,465	1,708,298
20	· · · · · · · · · · · · · · · · · · ·							·					·	
21	Income before Taxes													
22	Available for return (from above)	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	302,089	3,625,070
23	Taxable Income (grossed up)	515,247	515,247	515,247	515,247	515,247	515,247	515,247	515,247	515,247	515,247	515,247	515,247	6,182,960
24														
25	Income Taxes													
26	Current and Def Income Taxes	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	2,557,891
27	Total Income Tax Expense	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	213,158	2,557,891
28	•													
29														
30	REVENUE REQUIRMENTS													
31	Expenses	394,789	396,988	322,159	316,159	316,225	358,680	359,353	360,139	360,241	360,310	360,525	360,623	4,266,189
32	Return on rate base	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	468,294	5,619,526
33	Subtotal revenue requirements	863,082	865,281	790,452	784,453	784,519	826,974	827,647	828,433	828,535	828,603	828,818	828,916	9,885,715
34	Adjustments													
35	Wholesale Revenue Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Total revenue requirements	863,082	865,281	790,452	784,453	784,519	826,974	827,647	828,433	828,535	828,603	828,818	828,916	9,885,715
37	·													
	Minnesota share - D2 factor	413,330	414,383	378,548	375,674	375,706	396,038	396,360	396,736	396,786	396,818	396,921	396,968	4,734,269
	ļ l	,	•	,	·	,	,		,	,	·	•	,	

Line														
No.														
	SUPPORTING INFORMATION / DATA													
1														
2		MN Cap Structure w	ith allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost				Pr	operty tax			
4		Debt		48.28%	6.33%	3.06%				20	14 composite rate		1.88%	
5		Preferred equity		0.00%	0.00%	0.00%								
6		Common equity		51.72%	10.74% _	5.55%								
7		Total		100.00%		8.61% C	Verall Return							
8														
9				Book	Tax									
10		Project life (years)		50	15-year MACRS									
11														
12						State Portion								
13			tory Tax Rate	41.37%	31.57%	9.80%								
14			version factor	1.70561										
15		Wholesale Re		0.00%										
16 17		IVIN Sna	re - D2 factor	47.890%										
18	Deferred Tax													
	Book depreciation	13,074	15,272	15,272	14,773	14,839	57,294	57,967	58,753	58,855	58,924	59,138	59,236	483,398
	Tax depreciation-Federal	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	125,690	1,508,284
	Tax depreciation-Pederal Tax depreciation-MN	253,586	253,586	253,586	253,586	253,586	253,586	253,586	253,586	253,586	253,586	253,586	253,586	3,043,036
22	Federal deferred income taxes	(35,553)	(34,859)	(34,859)	(35,017)	(34,996)	(21,593)	(21,380)	(21,132)	(21,100)	(21,078)	(21,010)	(20,979)	(323,557)
	State deferred income taxes	(23,570)	(23,355)	(23,355)	(23,404)	(23,397)	(19,237)	(19,171)	(19,094)	(19,084)	(19,077)	(19,056)	(19,046)	(250,845)
		(23,3.0)	(20,000)	(20,000)	(23, 104)	(20,007)	(10,207)	(10,111)	(10,001)	(10,007)	(10,011)	(10,000)	(10,040)	(200,040)

Line No.		2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
	RATE BASE													
1	Plant Balance	39,107,552	39,107,552	39,107,552	39,107,552	83,548,920	83,758,033	83,995,792	84,164,128	84,187,201	84,187,201	84,187,201	84,187,201	84,187,201
2	Accumulated Depreciation	(965,753)	(1,029,860)	(1,093,968)	(1,158,076)	(1,222,184)	(1,361,386)	(1,500,942)	(1,640,900)	(1,781,142)	(1,921,423)	(2,061,704)	(2,201,985)	(2,201,985)
3	Net Plant in Service	38,141,799	38,077,692	38,013,584	37,949,476	82,326,736	82,396,647	82,494,850	82,523,228	82,406,059	82,265,778	82,125,497	81,985,216	81,985,216
4	CWIP	42,374,477	42,849,143	43,716,514	44,157,619	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Federal & Sta	(4,070,758)	(4,231,053)	(4,391,348)	(4,551,643)	(4,711,937)	(4,841,166)	(4,970,248)	(5,099,163)	(5,227,961)	(5,356,743)	(5,485,525)	(5,614,307)	(5,614,307)
6	Ending rate base	76,445,518	76,695,782	77,338,750	77,555,452	77,614,798	77,555,481	77,524,602	77,424,065	77,178,098	76,909,035	76,639,972	76,370,909	76,370,909
7														
8	Average rate base	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	6,418,657	77,023,888
9														
10	Return on Rate Base	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	6,632,413
11														
12	Available for return (equity portion of rate base)	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	4,278,467
13														
14	EXPENSES													
15	O&M and Depreciation													
16	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Property Tax	126,629	126,629	126,629	126,629	126,629	126,629	126,629	126,629	126,629	126,629	126,629	126,629	1,519,551
18	Book Depreciation	64,108	64,108	64,108	64,108	64,108	139,203	139,556	139,958	140,242	140,281	140,281	140,281	1,300,340
19	Total O&M and Depreciation Expense	190,737	190,737	190,737	190,737	190,737	265,832	266,185	266,587	266,871	266,910	266,910	266,910	2,819,891
20														
21	Income before Taxes													
22	Available for return (from above)	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	356,539	4,278,467
23	Taxable Income (grossed up)	608,117	608,117	608,117	608,117	608,117	608,117	608,117	608,117	608,117	608,117	608,117	608,117	7,297,403
24														
25	Income Taxes													
26	Current and Def Income Taxes	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	3,018,936
27	Total Income Tax Expense	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	251,578	3,018,936
28														
29	DEVISABLE DESCRIPTION													
30	REVENUE REQUIRMENTS	440.045	110.015	110.015	440.045	110.015	5.17.440	5.17.700	540.405	540.440	5 40.400	540,400	510.100	5 000 007
31	Expenses	442,315	442,315	442,315	442,315	442,315	517,410	517,763	518,165	518,449	518,488	518,488	518,488	5,838,827
32	Return on rate base	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	552,701	6,632,413
33	Subtotal revenue requirements	995,016	995,016	995,016	995,016	995,016	1,070,111	1,070,464	1,070,866	1,071,150	1,071,189	1,071,189	1,071,189	12,471,240
34	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	
35	Wholesale Revenue Credit	0	0	0	0	005.046	1 070 111	1 070 464	1 070 866	1 071 150	1 071 180	1 071 180	1 074 490	12 474 240
36	Total revenue requirements	995,016	995,016	995,016	995,016	995,016	1,070,111	1,070,464	1,070,866	1,071,150	1,071,189	1,071,189	1,071,189	12,471,240
37 38	Minnesota share - D2 factor	476 E40	476 E40	A76 E40	A76 E40	A76 E40	540 A76	540 G4F	E40 000	540 O74	E42 002	E40.000	E42 002	5 072 477
38	IVIIIIII esota stiare - DZ factor	476,513	476,513	476,513	476,513	476,513	512,476	512,645	512,838	512,974	512,993	512,993	512,993	5,972,477

Line														
No.														
	SUPPORTING INFORMATION / DATA													
1														
2		MN Cap Structure w	ith allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost				Pr	operty tax			
4		Debt		48.28%	6.33%	3.06%				20	15 composite rate		1.88%	
5		Preferred equity		0.00%	0.00%	0.00%								
6		Common equity		51.72%	10.74% _	5.55%								
7		Total		100.00%		8.61% O	verall Return							
8														
9				Book	Tax									
10		Project life (years)		50	15-year MACRS									
11														
12		_				State Portion								
13			ory Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Re		0.00%										
16		MN sha	re - D2 factor	47.890%										
17	Defermed Toy													
	Deferred Tax	C4 400	04.400	04.400	04.400	04.400	420.000	400 550	400.050	4.40.040	4.40.004	4.40.004	4.40.004	4 200 240
	Book depreciation	64,108	64,108	64,108	64,108	64,108	139,203	139,556	139,958	140,242	140,281	140,281	140,281	1,300,340
	Tax depreciation-Federal	421,292	421,292	421,292	421,292 540,136	421,292 540,436	421,292 540,136	421,292 540,136	421,292	421,292 540,136	421,292 540,136	421,292 540,436	421,292	5,055,504
	Tax depreciation-MN	549,126	549,126	549,126	549,126	549,126	549,126	549,126	549,126	549,126	549,126	549,126	549,126	6,589,508
	Federal deferred income taxes	(112,763)	(112,763)	(112,763)	(112,763)	(112,763)	(89,056)	(88,944)	(88,817)	(88,727)	(88,715)	(88,715)	(88,715)	(1,185,505)
23	State deferred income taxes	(47,532)	(47,532)	(47,532)	(47,532)	(47,532)	(40,172)	(40,138)	(40,098)	(40,071)	(40,067)	(40,067)	(40,067)	(518,338)

	Year>	2013	2013	2013	2013	2013	2013	2013	2013	2013
Line	10417	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
No.		May	June	July	August	September	October	November	December	Total
	RATE BASE				, and the second	•				
	Plant Balance									
	Transmission Plant - Land and Land Rights (350)	565,699	565,699	565,699	565,699	565,699	565,699	565,699	1,056,789	1,056,789
	Transmission Plant - Poles & Fixtures (355)	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	12,666,382	11,692,340	11,692,340
	Transmission Plant - Overhead Conductors & Devices (356)	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	2,235,244	3,360,460	3,360,460
1	Plant Balance	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	15,467,325	16,109,589	16,109,589
2	Accumulated Depreciation	(242,801)	(270,943)	(299,085)	(327,227)	(355,369)	(383,511)	(411,653)	(439,795)	(439,795)
3	Net Plant in Service	15,224,524	15,196,382	15,168,240	15,140,098	15,111,956	15,083,814	15,055,672	15,669,794	15,669,794
	CWIP Calculation:									
	Beginning Balance	83,328	90,990	99,415	115,820	110,035	117,444	123,752	137,840	
	Additiontial CWIP	7,663	8,425	16,405	(5,785)	7,409	6,307	14,088	504,424	642,264
	Remove Internal Costs & Cap at CON								· ·	·
	Closings from CWIP								(642,264)	
	AFUDC									
4	CWIP (Project #103487) 103487	90,990	99,415	115,820	110,035	117,444	123,752	137,840	(0)	(0)
5	Accumulated Deferred Income Taxes Federal & State	(2,877,424)	(2,910,742)	(2,944,060)	(2,977,378)	(3,010,697)	(3,044,015)	(3,077,333)	(3,110,651)	(3,110,651)
6	Ending rate base	12,438,091	12,385,055	12,340,000	12,272,755	12,218,703	12,163,552	12,116,179	12,559,142	12,559,142
7										
8	Average rate base	1,034,524	1,034,524	1,034,524	1,034,524	1,034,524	1,034,524	1,034,524	1,034,524	12,414,286
9										
10	Return on Rate Base	89,081	89,081	89,081	89,081	89,081	89,081	89,081	89,081	1,068,976
11										
12	Available for return (equity portion of rate base)	57,465	57,465	57,465	57,465	57,465	57,465	57,465	57,465	689,580
13										
14	EXPENSES									
15	O&M and Depreciation									
16	Operating Costs	0	0	0	0	0	0	0	52,374	52,374
17	Property Tax	24,219	24,219	24,219	24,219	24,219	24,219	24,219	24,219	290,631
18	Book Depreciation	28,142	28,142	28,142	28,142	28,142	28,142	28,142	28,142	337,705
19	Total O&M and Depreciation Expense	52,361	52,361	52,361	52,361	52,361	52,361	52,361	104,735	680,710
20										
21	Income before Taxes									
22	Available for return (from above)	57,465	57,465	57,465	57,465	57,465	57,465	57,465	57,465	689,580
23	Taxable Income (grossed up) 1.705	98,013	98,013	98,013	98,013	98,013	98,013	98,013	98,013	1,176,155
24										
25	Income Taxes	10.540	40.540	40.540	40.540	40.540	40.546	10.510	40.546	400 575
26	Current and Def Income Taxes 41.37		40,548	40,548	40,548	40,548	40,548	40,548	40,548	486,575
27	Total Income Tax Expense	40,548	40,548	40,548	40,548	40,548	40,548	40,548	40,548	486,575
28										
29	DEVENUE DEOLUDIMENTO									
30	REVENUE REQUIRMENTS	02.000	02.000	02.000	02.000	02.000	02.000	02.000	1.4E 000	1 167 000
31	Expenses Return on rate hase	92,909	92,909	92,909	92,909	92,909	92,909	92,909	145,283	1,167,286
32	Return on rate base	89,081 181,991	89,081 181,991	89,081 181,991	89,081 181,991	89,081 181,991	89,081 181,991	89,081 181,991	89,081 234,365	1,068,976 2,236,261
33	Subtotal revenue requirements	101,991	101,991	101,991	101,991	101,991	101,991	101,991	234,303	2,230,201
35	Adjustments Wholesale Revenue Credit	0	0	0	0	0	0	0	0	0
36	Total revenue requirements	181,991		181,991					234,365	2,236,261
37	Total revenue requirements	101,991	101,991	101,991	101,991	101,331	101,991	101,991	234,300	۷,۷۵۵,۷۵۱
	Minnesota share - D2 factor 47.89	% 87,155	87,155	87,155	87,155	87,155	87,155	87,155	112,237	1,070,946
		70 07,100	07,100	07,100	07,100	07,100	07,100	07,100	112,201	1,070,340

Line No.										
	SUPPORTING INFORMATION / DATA									
1										
2										
3		WA Cost					perty tax	_		
4		3.06%				20	13 composite rate		1.88%	
5		0.00%								
6		5.55%	orall Datura							
8		8.61% UV	erall Return							
9										
10										
11										
12		State Portion								
13		9.80%								
14										
15										
16										
17										
18	Deferred Tax									
	Plant Balance		•	•	•	•				
	Transmission Plant - Land and Land Rights (350)	0	0	0	0	0	0	0	0	0
	Transmission Plant - Poles & Fixtures (355)	24,300	24,300	24,300	24,300	24,300	24,300	24,300	24,300	291,605
19	Transmission Plant - Overhead Conductors & Devices (356) Book depreciation	3,842 28,142	3,842 28,142	3,842 28,142	3,842 28,142	3,842 28,142	3,842 28,142	3,842 28,142	3,842 28,142	46,100 337,705
20	Tax depreciation-Federal	89,324	89,324	89,324	89,324	89,324	89,324	89,324	89,324	1,071,886
21	Tax depreciation-MN	171,031	171,031	171,031	171,031	171,031	171,031	171,031	171,031	2,052,367
22	Federal deferred income taxes	(19,315)	(19,315)	(19,315)	(19,315)	(19,315)	(19,315)	(19,315)	(19,315)	(231,781)
23	State deferred income taxes	(14,003)	(14,003)	(14,003)	(14,003)	(14,003)	(14,003)	(14,003)	(14,003)	(168,037)
		(,555)	(, 555)	(,555)	(,555)	(,555)	(,000)	(,555)	(,555)	(.55,561)

Line No.	Year>>	2014 Actual January	2014 Actual February	2014 Projected March	2014 Projected April	2014 Projected May	2014 Projected June	2014 Projected July	2014 Projected August	2014 Projected September	2014 Projected October	2014 Projected November	2014 Projected December	2014 Projected Total
	RATE BASE		, , , , , , , , , , , , , , , , , , , ,											
	Plant Balance Transmission Plant - Land and Land Rights (350)	1,056,789	1,056,789	477,057	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850
	Transmission Plant - Poles & Fixtures (355)	11,692,340	11,692,340	5,278,173	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526
	Transmission Plant - Overhead Conductors & Devices (356)	3,360,460	3,360,460	1,516,984	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125
1	Plant Balance	16,109,589	16,109,589	7,272,214	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501
2	Accumulated Depreciation	(463,279)	(488,021)	(512,763)	(523,931)	(535,330)	(546,728)	(558,126)	(569,524)	(580,923)	(592,321)	(603,719)	(615,117)	(615,117)
	Net Plant in Service	15,646,310	15,621,568	6,759,451	6,897,570	6,886,171	6,874,773	6,863,375	6,851,977	6,840,578	6,829,180	6,817,782	6,806,384	6,806,384
	CWIP Calculation:			· · ·				· · ·			· · ·	· · ·		
	Beginning Balance	(0)	181,900	185,504	149,287	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	Additiontial CWIP	181,900	3,604	(8,873,592)	0	O´	` '	,	,	()	` '	` '	` '	
	Remove Internal Costs & Cap at CON			8,837,375										
	Closings from CWIP				(149,287)									
	AFUDČ													
4	CWIP (Project #103487) 103487	181,900	185,504	149,286.54	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Federal & State	(3,120,332)	(3,129,493)	(3,138,654)	(3,153,430)	(3,168,111)	(3,182,792)	(3,197,473)	(3,212,154)	(3,226,835)	(3,241,516)	(3,256,197)	(3,270,877)	(3,270,877)
6	Ending rate base	12,707,878	12,677,579	3,770,084	3,744,139	3,718,060	3,691,981	3,665,902	3,639,823	3,613,743	3,587,664	3,561,585	3,535,506	3,535,506
7														
8 9	Average rate base	477,392	477,392	477,392	477,392	477,392	477,392	477,392	477,392	477,392	477,392	477,392	477,392	5,728,699
10	Return on Rate Base	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	493,290
11														
12	Available for return (equity portion of rate base)	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	318,214
13														
14	EXPENSES													
15	O&M and Depreciation													
16	Operating Costs	53,111	53,111	5,625	0	0	0	0	0	0	0	0	0	0
17	Property Tax	25,225	25,225	25,225	25,225	25,225	25,225	25,225	25,225	25,225	25,225	25,225	25,225	302,699
18	Book Depreciation	23,484	24,742	24,742	11,169	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	175,322
19	Total O&M and Depreciation Expense	101,820	103,078	55,592	36,394	36,623	36,623	36,623	36,623	36,623	36,623	36,623	36,623	478,021
20	to a contract of the Tourist													
21	Income before Taxes	00.540	00.540	00.540	00.540	00.540	00.540	00.540	00.540	00.540	00 540	00.540	00.540	240 244
22	Available for return (from above)	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	26,518	318,214
	Taxable Income (grossed up) 1.7056	45,229	45,229	45,229	45,229	45,229	45,229	45,229	45,229	45,229	45,229	45,229	45,229	542,749
24 25	Income Taxes													
26 26	Current and Def Income Taxes 41.37%	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	224,535
	Total Income Tax Expense	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	18,711	224,535
28	Total income Tax Expense	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	10,711	224,333
29														
30	REVENUE REQUIRMENTS													
31	Expenses	120,531	121,789	74,303	55,105	55,334	55,334	55,334	55,334	55,334	55,334	55,334	55,334	702,556
32	Return on rate base	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	41,107	493,290
	Subtotal revenue requirements	161,638	162,896	115,410	96,213	96,442	96,442	96,442	96,442	96,442	96,442	96,442	96,442	1,195,846
34	Adjustments	101,000	102,000	110,410	55,210	00,442	JJ, 442	JU, 442	55, TT	JU, 442	00,442	00,772	55,442	.,100,040
35	Wholesale Revenue Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Total revenue requirements	161,638	162,896	115,410	96,213	96,442	96,442	96,442	96,442	96,442	96,442	96,442	96,442	1,195,846
37	11 11 11 11	2 : , 2 2 2	2-,2	,	2-13	, · · ·	, · ·	22,::=		, · ·- <u>-</u>	,	,	,	,,
	Minnesota share - D2 factor 47.89%	77,409	78,011	55,270	46,076	46,186	46,186	46,186	46,186	46,186	46,186	46,186	46,186	626,254

Line														
No.														
140.	SUPPORTING INFORMATION / DATA													
1														
2		MN Cap Structure w	ith allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost				Pr	operty tax			
4		Debt		48.28%	6.33%	3.06%					14 composite rate		1.88%	
5		Preferred equity		0.00%	0.00%	0.00%					,			
6		Common equity		51.72%	10.74%	5.55%								
7		Total		100.00%		8.61% O	verall Return							
8														
9				Book	Tax									
10		Project life (years)		50	15-year MACRS									
11														
12						State Portion								
13			ory Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Re		0.00%										
16		MN sha	re - D2 factor	47.890%										
17	D. (1 T													
18	Deferred Tax												\longrightarrow	
	Plant Balance		4.050	1.050	F.C.0	500	500	F90	500	E90	500	500	500	7 704
	Transmission Plant - Land and Land Rights (350) Transmission Plant - Poles & Fixtures (355)	0 18,241	1,258 18,241	1,258 18,241	568 8,234	580 8,403	580 8,403	580 8,403	580 8,403	580 8,403	580 8,403	580 8,403	580 8,403	7,721 130,185
	Transmission Plant - Poles & Fixtures (333) Transmission Plant - Overhead Conductors & Devices (356)	5,243	5,243	5,243	2,367	2,415	2,415	2,415	2,415	2,415	2,415	2,415	2,415	37,416
10	Book depreciation	23,484	24,742	24,742	11,169	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	175,322
20	Tax depreciation-Federal	21,444	21,444	21,444	21,444	21,444	21,444	21,444	21,444	21,444	21,444	21,444	21,444	257,331
21	Tax depreciation-MN	128,842	128,842	128,842	128,842	128,842	128,842	128,842	128,842	128,842	128,842	128,842	128,842	1,546,098
22	Federal deferred income taxes	644	1,041	1,041	(3,244)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(3,172)	(25,890)
23	State deferred income taxes	(10,325)	(10,202)	(10,202)	(11,532)	(11,509)	(11,509)	(11,509)	(11,509)	(11,509)	(11,509)	(11,509)	(11,509)	(134,336)
		(.5,525)	(,202)	(.5,252)	(,552)	(,550)	(,555)	(,555)	(,000)	(,555)	(,000)	(,000)	(,555)	(101,000)

_ine No.	2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
RATE BASE		Ž		•	Í		Í		•				
Plant Balance													
Transmission Plant - Land and Land Rights (350)	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850	486,850
Transmission Plant - Poles & Fixtures (355)	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526	5,386,526
Transmission Plant - Overhead Conductors & Devices (356)	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125	1,548,125
1 Plant Balance	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501	7,421,501
2 Accumulated Depreciation	(626,516)	(637,914)	(649,312)	(660,710)	(672,108)	(683,507)	(694,905)	(706,303)	(717,701)	(729,100)	(740,498)	(751,896)	(751,896)
3 Net Plant in Service	6,794,985	6,783,587	6,772,189	6,760,791	6,749,393	6,737,994	6,726,596	6,715,198	6,703,800	6,692,401	6,681,003	6,669,605	6,669,605
CWIP Calculation: Beginning Balance Additiontial CWIP Remove Internal Costs & Cap at CON Closings from CWIP AFUDC 4 CWIP (Project #103487) 103487	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Accumulated Deferred Income Taxes Federal & State	(3,269,709)	(3,268,540)	(3,267,371)	(3,266,202)	(3,265,033)	(3,263,864)	(3,262,695)	(3,261,526)	(3,260,357)	(3,259,188)	(3,258,019)	(3,256,850)	(3,256,850)
6 Ending rate base	3,525,276	3,515,047	3,504,818	3,494,589	3,484,359	3,474,130	3,463,901	3,453,671	3,443,442	3,433,213	3,422,983	3,412,754	3,412,754
8 Average rate base	289,511	289,511	289,511	289,511	289,511	289,511	289,511	289,511	289,511	289,511	289,511	289,511	3,474,130
10 Return on Rate Base	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	299,152
Available for return (equity portion of rate base)	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	192,978
14 EXPENSES													
15 O&M and Depreciation													
16 Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Property Tax	11,621	11,621	11,621	11,621	11,621	11,621	11,621	11,621	11,621	11,621	11,621	11,621	139,450
18 Book Depreciation	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	136,779
19 Total O&M and Depreciation Expense	23,019	23,019	23,019	23,019	23,019	23,019	23,019	23,019	23,019	23,019	23,019	23,019	276,229
20 Income before Taxes		·	·		·				·	·			
22 Available for return (from above)	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	16,082	192,978
23 Taxable Income (grossed up) 1.7056 24	27,429	27,429	27,429	27,429	27,429	27,429	27,429	27,429	27,429	27,429	27,429	27,429	329,146
25 Income Taxes													
26 Current and Def Income Taxes 41.37%	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	136,168
27 Total Income Tax Expense	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	11,347	136,168
28 29													
30 REVENUE REQUIRMENTS													
31 Expenses	34,366	34,366	34,366	34,366	34,366	34,366	34,366	34,366	34,366	34,366	34,366	34,366	412,397
32 Return on rate base	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	299,152
33 Subtotal revenue requirements 34 Adjustments	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	711,549
35 Wholesale Revenue Credit	0	0	0	0	0	0	0	0	0	0	0	0	Ω
36 Total revenue requirements	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	59,296	711,549
37		·			·								
38 Minnesota share - D2 factor 47.89%	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	28,397	340,761

Line														
No.														
	SUPPORTING INFORMATION / DATA													
1														
2		MN Cap Structure w	th allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost				Pro	operty tax			
4		Debt		48.28%	6.33%	3.06%				20	15 composite rate		1.88%	
5		Preferred equity		0.00%	0.00%	0.00%								
6		Common equity		51.72%	10.74% _	5.55%								
7		Total		100.00%		8.61% O	verall Return							
8														
9				Book	Tax									
10		Project life (years)		50	15-year MACRS									
11														
12			_			State Portion								
13			ory Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Re		0.00%										
16		MN sha	e - D2 factor	47.890%										
17	Deferred Tess													
18	Deferred Tax Plant Balance													
	Transmission Plant - Land and Land Rights (350)	580	580	580	580	580	580	580	580	580	580	580	580	6,955
	Transmission Plant - Poles & Fixtures (355)	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	8,403	100,841
	Transmission Plant - Overhead Conductors & Devices (356)	2,415	2,415	2,415	2,415	2,415	2,415	2,415	2,415	2,415	2,415	2,415	2,415	28,982
19	Book depreciation	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	11,398	136,779
20	Tax depreciation-Federal	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(16,868)	(202,420)
21	Tax depreciation-MN	90,529	90,529	90,529	90,529	90,529	90,529	90,529	90,529	90,529	90,529	90,529	90,529	1,086,348
22	Federal deferred income taxes	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	8,924	107,085
23	State deferred income taxes	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(7,755)	(93,058)
		(.,.55)	(.,. 55)	(.,. 55)	(.,. 30)	(.,. 55)	(.,.55)	(.,.55)	(.,. 55)	(.,. 55)	(.,. 55)	(.,. 55)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(00,000)

Line		Year>>	2013 Actual	2013 Actual	2013 Actual	2013 Actual	2013 Actual	2013 Actual	2013 Actual	2013 Actual	2013 Actual
No.			May	June	July	August	September	October	November	December	Total
140.	RATE BASE		Iviay	ounc	July	August	Ocptember	October	NOVEITIBEI	December	Total
1	Plant Balance		7,067,916	7,067,916	7,042,389	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948
2	Accumulated Depreciation		(76,385)	(86,648)	(96,911)	(107,147)	(117,317)	(127,488)	(137,658)	(147,828)	(147,828)
	Net Plant in Service	_	6,991,532	6,981,268	6,945,478	6,932,801	6,922,630	6,912,460	6,902,290	6,892,119	6,892,119
4	CWIP		(8,342)	(37,418)	(2,441)	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Federal & State		(1,135,131)	(1,165,218)	(1,195,304)	(1,225,402)	(1,255,527)	(1,285,652)	(1,315,777)	(1,345,902)	(1,345,902)
6	Ending rate base	-	5,848,058	5,778,632	5,747,733	5,707,399	5,667,104	5,626,809	5,586,514	5,546,218	5,546,218
7		-	-,	-,	-,,-	-,,	-,,	-,,	-,,	-,	-,,
8	Average rate base		483,065	483,065	483,065	483,065	483,065	483,065	483,065	483,065	5,796,777
9	3		,	,	, , , , , , , , , , , , , , , , , , , ,	,	, , , , , , ,	, , , , , , , , , , , , , , , , , , , ,	,	,	-,,
10	Return on Rate Base	_	41,596	41,596	41,596	41,596	41,596	41,596	41,596	41,596	499,152
11		_	,	•	,	•	,	,	•	ŕ	ŕ
12	Available for return (equity portion of rate base)		26,833	26,833	26,833	26,833	26,833	26,833	26,833	26,833	321,995
13		-									
14	EXPENSES										
15	O&M and Depreciation										
16	Operating Costs		478	478	478	478	478	478	478	478	5,594
17	Property Tax		11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	132,120
18	Book Depreciation		10,263	10,263	10,263	10,236	10,170	10,170	10,170	10,170	117,629
19	Total O&M and Depreciation Expense		21,751	21,751	21,751	21,723	21,658	21,658	21,658	21,658	255,343
20											
21	Income before Taxes										
22	Available for return (from above)		26,833	26,833	26,833	26,833	26,833	26,833	26,833	26,833	321,995
23	Taxable Income (grossed up)	1.7056	45,767	45,767	45,767	45,767	45,767	45,767	45,767	45,767	549,199
24	l										
25	Income Taxes	44.070/	40.004	40.004	10.001	10.001	10.001	10.004	10.001	40.004	007.004
26		41.37%	18,934	18,934	18,934	18,934	18,934	18,934	18,934	18,934	227,204
27	Total Income Tax Expense	-	18,934	18,934	18,934	18,934	18,934	18,934	18,934	18,934	227,204
28											
29	DEVENUE DEOLUDMENTO										
30 31	REVENUE REQUIRMENTS Expenses		40,685	40,685	40,685	40,657	40,592	40,592	40,592	40,592	482,546
32	Return on rate base		41,596	41,596	41,596	41,596	41,596	41,596	41,596	41,596	499,152
33	Subtotal revenue requirements	-	82,281	82,281	82,281	82,253	82,188	82,188	82,188	82,188	981,698
34	Adjustments		02,201	02,201	02,201	02,200	02,100	02,100	02,100	02,100	901,090
35	Wholesale Revenue Credit		0	0	0	0	0	0	0	0	0
36	Total revenue requirements	-	82,281	82,281	82,281	82,253	82,188	82,188	82,188	82,188	981,698
37	. Star to torido roquiromonto	-	32,201	02,201	02,201	52,200	32,100	32,100	52,100	52,100	551,555
	Minnesota share - D2 factor	47.89%	39,404	39,404	39,404	39,391	39,360	39,360	39,360	39,360	470,135
			,	,	,	,	,-30	,	,	,	

Line No.										
	SUPPORTING INFORMATION / DATA									
1										
2		14/A O = = 1				-				
3		WA Cost					roperty tax		4.000/	
4 5		3.06% 0.00%				20	013 composite rate		1.88%	
6		5.55%								
7		8.61% Ove	rall Return							
8										
9										
10										
11		0 5								
12		State Portion								
13 14		9.80%								
15										
16										
17										
	Deferred Tax									
	Book depreciation	10,263	10,263	10,263	10,236	10,170	10,170	10,170	10,170	117,629
20	Tax depreciation-Federal	85,542	85,542	85,542	85,542	85,542	85,542	85,542	85,542	1,026,501
21	Tax depreciation-MN	74,763	74,763	74,763	74,763	74,763	74,763	74,763	74,763	897,161
22 23	Federal deferred income taxes State deferred income taxes	(23,765)	(23,765)	(23,765)	(23,774)	(23,795)	(23,795)	(23,795)	(23,795)	(286,931)
23	State deferred income taxes	(6,321)	(6,321)	(6,321)	(6,324)	(6,330)	(6,330)	(6,330)	(6,330)	(76,394)

Line No.		Year>>	2014 Actual January	2014 Actual February	2014 Projected March	2014 Projected April	2014 Projected May	2014 Projected June	2014 Projected July	2014 Projected August	2014 Projected September	2014 Projected October	2014 Projected November	2014 Projected December	2014 Projected Total
1	RATE BASE										•				
1	Plant Balance		7,039,948	7,039,948	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052
2	Accumulated Depreciation		(157,178)	(166,528)	(175,878)	(182,978)	(190,077)	(197,177)	(204,277)	(211,376)	(218,476)	(225,575)	(232,675)	(239,775)	(239,775)
3 1	Net Plant in Service		6,882,770	6,873,420	5,190,174	5,183,074	5,175,975	5,168,875	5,161,775	5,154,676	5,147,576	5,140,476	5,133,377	5,126,277	5,126,277
4	CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Federal & State		(1,354,360)	(1,362,819)	(1,371,278)	(1,380,668)	(1,390,058)	(1,399,448)	(1,408,837)	(1,418,227)	(1,427,617)	(1,437,007)	(1,446,397)	(1,455,786)	(1,455,786)
6 F	Ending rate base		5,528,410	5,510,601	3,818,896	3,802,407	3,785,917	3,769,428	3,752,938	3,736,449	3,719,959	3,703,470	3,686,981	3,670,491	3,670,491
,	Average rate base		346,360	346,360	346,360	346,360	346,360	346,360	346,360	346,360	346,360	346,360	346,360	346,360	4,156,320
	Return on Rate Base		29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	357,895
12	Available for return (equity portion of rate base)		19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	230,872
13 14	EVDENCEC														
	EXPENSES														
15 16	O&M and Depreciation Operating Costs		478	478	478	0	0	0	0	0	0	0	0	0	1,433
17	Property Tax		11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	132,281
18	Book Depreciation		9,350	9,350	9,350	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	91,946
	Fotal O&M and Depreciation Expense	-	20,851	20,851	20,851	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	18,123	225,660
20	· · ·		20,031	20,031	20,001	10,123	10,125	10,123	10,123	10,125	10,123	10,125	10,125	10,123	223,000
	ncome before Taxes														
22	Available for return (from above)		19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	19,239	230,872
23 24	Taxable Income (grossed up)	1.7056	32,815	32,815	32,815	32,815	32,815	32,815	32,815	32,815	32,815	32,815	32,815	32,815	393,778
25 I 26	ncome Taxes Current and Def Income Taxes	41.37%	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	162,906
27	Fotal Income Tax Expense	41.57 /6	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	13,576	162,906
28 29	Total income Tax Expense		13,370	13,370	13,370	13,370	13,370	13,370	13,370	13,370	13,370	13,370	13,370	13,370	102,900
30	REVENUE REQUIRMENTS														
31	Expenses		34,426	34,426	34,426	31,699	31,699	31,699	31,699	31,699	31,699	31,699	31,699	31,699	388,566
32	Return on rate base		29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	29,825	357,895
33 34	Subtotal revenue requirements Adjustments		64,251	64,251	64,251	61,523	61,523	61,523	61,523	61,523	61,523	61,523	61,523	61,523	746,460
35	Wholesale Revenue Credit		0	0	0	0	0	0	0	0	0	0	0	0	0
	Total revenue requirements		64,251	64,251	64,251	61,523	61,523	61,523	61,523	61,523	61,523	61,523	61,523	61,523	746,460
	Minnesota share - D2 factor	47.89%	30,770	30,770	30,770	29,463	29,463	29,463	29,463	29,463	29,463	29,463	29,463	29,463	357,480

Line														
No.														
110.	SUPPORTING INFORMATION / DATA													
1														
2		MN Cap Structure wi	th allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost				Pro	perty tax			
4		Debt		48.28%	6.33%	3.06%					4 composite rate		1.88%	
5		Preferred equity		0.00%	0.00%	0.00%					·			
6		Common equity		51.72%		5.55%								
7		Total		100.00%		8.61% O	verall Return							
8														
9				Book	Tax									
10		Project life (years)		50	15-year MACRS									
11														
12						State Portion								
13			ory Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Re		0.00%										
16		MN shar	e - D2 factor	47.890%										
17	Defense I Torr													
18	Deferred Tax	0.050	0.050	0.050	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	7.400	04.040
	Book depreciation	9,350	9,350	9,350	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	91,946
20	Tax depreciation-Federal	18,679	18,679	18,679	18,679	18,679	18,679	18,679	18,679	18,679	18,679	18,679	18,679	224,148
21 22	Tax depreciation-MN Federal deferred income taxes	65,612	65,612	65,612	65,612	65,612	65,612	65,612	65,612	65,612	65,612	65,612	65,612	787,344
	State deferred income taxes	(2,945) (5,514)	(2,945) (5,514)	(2,945) (5,514)		(3,656)	(3,656) (5,734)	(3,656)	(3,656)	(3,656) (5,734)	(3,656) (5,734)	(3,656)	(3,656)	(41,736)
23	State deferred income taxes	(5,514)	(5,514)	(5,514)	(5,734)	(5,734)	(5,734)	(5,734)	(5,734)	(5,734)	(5,734)	(5,734)	(5,734)	(68,149)

Otter Tail Power Company Minnesota Transmission Rider - Revenue Requirements Cass Lake - Bemidji Rapids Docket No. E017/M-14-TBD

	Year>>	2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
RATE BASE														
Plant Balance		5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052	5,366,052
Accumulated Depreciation	L	(246,874)	(253,974)	(261,074)	(268,173)	(275,273)	(282,372)	(289,472)	(296,572)	(303,671)	(310,771)	(317,870)	(324,970)	(324,970
Net Plant in Service		5,119,178	5,112,078	5,104,978	5,097,879	5,090,779	5,083,679	5,076,580	5,069,480	5,062,381	5,055,281	5,048,181	5,041,082	5,041,082
CWIP		0	0	0	0	0	0	0	0	0	0	0	0	(
Accumulated Deferred Income Taxes Federal & State	}	(1,461,523)	(1,467,259)	(1,472,996)	(1,478,732)	(1,484,469)	(1,490,205)	(1,495,942)	(1,501,679)	(1,507,415)	(1,513,152)	(1,518,888)	(1,524,625)	(1,524,625
Ending rate base	-	3,657,655	3,644,819	3,631,983	3,619,147	3,606,310	3,593,474	3,580,638	3,567,802	3,554,966	3,542,130	3,529,294	3,516,458	3,516,45
Average rate base		299,456	299,456	299,456	299,456	299,456	299,456	299,456	299,456	299,456	299,456	299,456	299,456	3,593,474
Return on Rate Base		25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	309,42
Available for return (equity portion of rate base)	-	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	199,608
EXPENSES														
O&M and Depreciation														
Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	
		8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	8,402	100,82
Property Tax Book Depreciation		7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	85,19
Total O&M and Depreciation Expense	⊢	15,502	15,502	15,502	15,502	15,502	15,502	15,502	15,502	15,502	15,502	15,502	15,502	186,02
· · · · · · · · · · · · · · · · · · ·	F	10,002	10,002	10,002	10,002	10,002	10,002	10,002	10,002	10,002	10,002	10,002	10,002	100,02
Income before Taxes														
Available for return (from above)		16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	16,634	199,60
Taxable Income (grossed up)	1.7056	28,371	28,371	28,371	28,371	28,371	28,371	28,371	28,371	28,371	28,371	28,371	28,371	340,45
Taxable interne (greeced up)	000	20,07	20,071	20,071	20,07	20,011	20,071	20,07	20,07	20,07	20,07	20,011	20,071	0.10, 10
Income Taxes														
Current and Def Income Taxes	41.37%	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	140,84
Total Income Tax Expense		11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	140,84
· ·		,	,	,	,	,,	,	,	, ,	,	, ,	,,	, ,	
REVENUE REQUIRMENTS														
Expenses		27,239	27,239	27,239	27,239	27,239	27,239	27,239	27,239	27,239	27,239	27,239	27,239	326,869
Return on rate base	L	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	25,786	309,429
Subtotal revenue requirements Adjustments		53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	636,29
Wholesale Revenue Credit		0	0	0	0	0	0	0	0	0	0	0	0	
Total revenue requirements	F	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	53,025	636,298
Minnesota share - D2 factor	47.89%	25,394	25,394	25,394	25,394	25,394	25,394	25,394	25,394	25,394	25,394	25,394	25,394	304,723

Otter Tail Power Company Minnesota Transmission Rider - Revenue Requirements Cass Lake - Bemidji Rapids Docket No. E017/M-14-TBD

Line														
No.														
140.	SUPPORTING INFORMATION / DATA													
1														
2		MN Cap Structure wi	th allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost				Pro	perty tax			
4		Debt		48.28%	6.33%	3.06%				201	5 composite rate		1.88%	
5		Preferred equity		0.00%	0.00%	0.00%								
6		Common equity		51.72%	10.74%	5.55%								
7		Total		100.00%		8.61%	verall Return							
8 9				Dook	Tax									
10		Project life (years)		Book 50	15-year MACRS									
11		Project life (years)		50	15-year MACKS									
12					Fed Portion	State Portion								
13		Statuto	ory Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Rev	enue Credit	0.00%										
16		MN shar	e - D2 factor	47.890%										
17														
	Deferred Tax													
	Book depreciation	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	7,100	85,195
	Tax depreciation-Federal	9,848	9,848	9,848	9,848	9,848	9,848	9,848	9,848	9,848	9,848	9,848	9,848	118,178
	•	56,781	56,781	56,781	56,781	56,781	56,781	56,781	56,781	56,781	56,781	56,781	56,781	681,374
	Federal deferred income taxes	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(868)	(10,413)
23	State deferred income taxes	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(4,869)	(58,425)

Accumulated Depreciation		У	/ear>>	2013	2013	2013	2013	2013	2013	2013	2013	2013
RATE PAISE												
Plant Balance	No.			Мау	June	July	August	September	October	November	December	Total
Accumulated Depreciation				^								
Net Plant in Service 0				•	•			_	•		0	0
CWIP			Ļ								0	0
Accumulated Deferred Income Taxes Federal & State				•	•	_	-	•	ū	•	-	0
6 Inding rate base Inding rate base 10,819,063 11,577,430 12,544,708 13,566,477 14,634,263 15,744,231 16,479,610 17,424,423 13,565,504 55,504 55,504 55,504 55,504 55,504 55,504 55,504 55,504 55,504 55,804 55,804 55,804 55,804 55,804 55,804 55,804 55,804 55,804 55,804 55,804 55,804 55,804 55,804 56,805 6,985 6,985 6,985 6,985 <												17,424,423
Return on Rate Base	_		-	•							ŭ	17 101 100
## Rum on Rate Base 86,507	6	Ending rate base	-	10,819,063	11,577,430	12,544,708	13,566,477	14,634,263	15,744,231	16,479,610	17,424,423	17,424,423
## Rum on Rate Base 86,507	/	Average vete have		4 004 007	4 004 007	4 004 007	4 004 007	4 004 007	4 004 007	4 004 007	4 004 007	40.055.500
Return on Rate Base		Average rate base		1,004,627	1,004,627	1,004,627	1,004,627	1,004,627	1,004,627	1,004,627	1,004,627	12,055,520
11		Deturn on Deta Desa	-	00.507	00.507	00.507	00.507	00.507	00 507	00.507	00.507	4 000 000
Available for return (equity portion of rate base) Available for return (equity portion of rate base) EXPENSES Common Taxes Current and Def Income Taxes 41.37% 39.376 39.		Return on Rate Base	-	86,507	86,507	86,507	86,507	86,507	86,507	86,507	86,507	1,038,083
31 4 2 2 2 2 2 2 2 2 2		Available for return (equity parties of rate base)	-	FF 904	FF 904	EE 004	FF 904	EE 004	FF 904	EE 004	FF 904	660 6F1
EXPENSES		Available for return (equity portion of rate base)	-	55,604	55,604	55,604	55,604	55,604	55,604	33,604	55,604	009,001
15 O&M and Depreciation O		EVDENICES										
Comparising Costs Cost												
Property Tax				0	0	0	0	0	0	0	0	0
Book Depreciation 0 0 0 0 0 0 0 0 0				•	•		-		-		-	-
Total O&M and Depreciation Expense 6,985 6,985 6,985 6,985 6,985 6,985 6,985 6,985 6,985 83,818 Total O&M and Depreciation Expense 6,985 6,985 6,985 6,985 6,985 6,985 6,985 6,985 83,818 Total O&M and Depreciation Expense 6,985 6,985 6,985 6,985 6,985 6,985 6,985 83,818 Total O&M and Depreciation Expense 6,985 6,985 6,985 6,985 6,985 6,985 83,818 Total O&M and Depreciation Expense 6,985 6,985 6,985 6,985 6,985 6,985 83,818 Total Income taxes					0,965				0,905		0,905	03,010
Income before Taxes		•	-		6 985			-	6 985		6 985	83 818
Income before Taxes		Total Odivi and Deprediation Expense	_	0,303	0,303	0,303	0,303	0,303	0,303	0,303	0,303	03,010
Available for return (from above) Taxable Income (grossed up) Taxable Income (grossed up) Taxable Income Taxes Current and Def Income Taxes Current and Def Income Taxes Total Income Tax Expense REVENUE REQUIRMENTS Expenses Return on rate base Subtotal revenue requirements Adjustments Wholesale Revenue Credit Total revenue requirements Available for return (from above) 1.7056 95,180		Income hefore Taxes										
Taxable Income (grossed up) 1.7056 95,180 96,107 96,101 9				55 804	55 804	55 804	55 804	55 804	55 804	55 804	55 804	669 651
Income Taxes		,	1 7056									
Income Taxes		Taxable income (grossed up)	1.7000	33,100	30,100	30,100	33,100	33,100	55,100	33,100	33,100	1,142,100
Current and Def Income Taxes		Income Taxes										
Total Income Tax Expense 39,376 39,37			41 37%	39 376	39 376	39 376	39 376	39 376	39 376	39 376	39 376	472 514
28 29 30 REVENUE REQUIRMENTS 11 Expenses 46,361 46												
REVENUE REQUIRMENTS			-				00,010	00,010			33,513	,
Revenue requirements Subtotal revenue requirements Subtotal Revenue Credit Total revenue requirements Substitution												
Subtotal revenue requirements 46,361 46,36		REVENUE REQUIRMENTS										
32 Return on rate base 86,507 86,5				46,361	46,361	46,361	46,361	46,361	46,361	46,361	46,361	556,331
33 Subtotal revenue requirements 132,868 <		•										1,038,083
34 Adjustments 35 Wholesale Revenue Credit 0												1,594,414
35 Wholesale Revenue Credit 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		·		- ,- 30	- , -	- , -	- ,	- ,	- ,	- ,	- ,= 55	, ,
36 Total revenue requirements 132,868 132,868 132,868 132,868 132,868 132,868 132,868 132,868 1,594,414				0	0	0	0	0	0	0	0	0
37					132,868				132,868			1,594,414
		,		,	·	·	•	•	•	•	·	
		Minnesota share - D2 factor	47.89%	63,630	63,630	63,630	63,630	63,630	63,630	63,630	63,630	763,565
			f						·			

Line No.										
	SUPPORTING INFORMATION / DATA									
1										
2										
3		WA Cost								
4		3.06%								
5		0.00%								
6		5.55%	and Date and							
7		8.61% Ove	erali Return							
8										
10										
11										
12		State Portion								
13		9.80%								
14										
15										
16										
17										
18										
19	Book depreciation	0	0	0	0	0	0	0	0	0
20	Tax depreciation-Federal	0	0	0	0	0	0	0	0	0
21	Tax depreciation-MN	0	0	0	0	0	0	0	0	0
22	Federal deferred income taxes	0	0	0	0	0	0	0	0	0
23	State deferred income taxes	0	0	0	0	0	0	0	0	0

Otter Tail Power Company Minnesota Transmission Rider - Revenue Requirements CAPX2020 Brookings, SD - Hampton, MN Docket No. E017/M-14-TBD

Line No.	Year>>	2014 Actual January	2014 Actual February	2014 Projected March	2014 Projected April	2014 Projected May	2014 Projected June	2014 Projected July	2014 Projected August	2014 Projected September	2014 Projected October	2014 Projected November	2014 Projected December	2014 Projected Total
RATE BASE														
1 Plant Balance		0	0	9,469,520	9,594,405	11,818,775	11,871,778	11,906,019	11,953,969	12,020,656	12,101,222	12,128,874	12,184,050	12,184,050
2 Accumulated Depreciation	_	0	0	0	(16,001)	(32,213)	(52,184)	(72,244)	(92,363)	(112,562)	(132,874)	(153,322)	(173,817)	(173,817)
3 Net Plant in Service		0	0	9,469,520	9,578,404	11,786,562	11,819,594	11,833,775	11,861,606	11,908,094	11,968,348	11,975,552	12,010,233	12,010,233
4 CWIP		18,065,150	18,996,187	10,119,536	10,187,444	8,603,460	9,350,071	9,874,464	10,245,655	10,676,409	10,975,210	11,178,216	11,361,201	11,361,201
5 Accumulated Deferred Income Taxes Federal & State	_	(21,002)	(42,005)	(63,007)	(77,389)	(91,685)	(104,425)	(117,128)	(129,808)	(142,453)	(155,053)	(167,596)	(180,119)	(180,119)
6 Ending rate base		18,044,147	18,954,182	19,526,049	19,688,458	20,298,337	21,065,240	21,591,110	21,977,454	22,442,050	22,788,506	22,986,172	23,191,315	23,191,315
8 Average rate base 9		1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	1,730,625	20,767,496
10 Return on Rate Base		149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	1,788,258
12 Available for return (equity portion of rate base)		96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	1,153,578
13														
14 EXPENSES														
15 O&M and Depreciation														
16 Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
17 Property Tax		12,315	12,315	12,315	17,833	17,844	17,819	17,845	17,848	17,848	17,848	17,849	17,840	197,518
18 Book Depreciation		0	0	0	16,001	16,212	19,971	20,060	20,118	20,199	20,312	20,448	20,495	173,817
19 Total O&M and Depreciation Expense 20		12,315	12,315	12,315	33,834	34,056	37,790	37,905	37,966	38,047	38,160	38,297	38,334	371,334
21 Income before Taxes														
22 Available for return (from above)		96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	96,131	1,153,578
23 Taxable Income (grossed up) 24	1.7056	163,963	163,963	163,963	163,963	163,963	163,963	163,963	163,963	163,963	163,963	163,963	163,963	1,967,556
25 Income Taxes														
26 Current and Def Income Taxes	41.37%	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	813,978
27 Total Income Tax Expense	_	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	67,831	813,978
28 29														
30 REVENUE REQUIRMENTS														
31 Expenses		80,146	80,146	80,146	101,666	101,888	105,621	105,737	105,797	105,879	105,992	106,128	106,166	1,185,312
32 Return on rate base		149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	149,022	1,788,258
33 Subtotal revenue requirements		229,168	229,168	229,168	250,687	250,909	254,643	254,758	254,819	254,900	255,013	255,150	255,187	2,973,570
34 Adjustments														
35 Wholesale Revenue Credit	<u></u>	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Total revenue requirements 37	-	229,168	229,168	229,168	250,687	250,909	254,643	254,758	254,819	254,900	255,013	255,150	255,187	2,973,570
38 Minnesota share - D2 factor	47.89%	109,748	109,748	109,748	120,054	120,160	121,948	122,004	122,033	122,072	122,126	122,191	122,209	1,424,043

	T													
Lina														
Line No.														
140.	SUPPORTING INFORMATION / DATA													
1	Ser Forting har Graymanely Branch													
2		MN Cap Structure w	ith allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost								
4		Debt		48.28%	6.33%	3.06%								
5		Preferred equity		0.00%	0.00%	0.00%								
6		Common equity		51.72%	10.74%	5.55%								
7		Total		100.00%		8.61% O	verall Return							
8					_									
9				Book	Tax									
10		Project life (years)		50	15-year MACRS									
11														
12						State Portion								
13			ory Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Re		0.00%										
16		MN sha	re - D2 factor	47.890%										
17	Defermed Ton													
	Deferred Tax		0	0	40.004	40.040	40.074	20,000	20.440	20.400	00.040	00.440	20.405	470.047
	Book depreciation	0	0 50.767	0 50.767	16,001	16,212	19,971	20,060	20,118	20,199	20,312	20,448	20,495	173,817
	Tax depreciation-Federal Tax depreciation-MN	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	50,767 50,767	609,203 609,203
	Federal deferred income taxes													
	State deferred income taxes	(16,027) (4,975)	(16,027) (4,975)	(16,027) (4,975)	(10,976) (3,407)	(10,909) (3,386)	(9,722) (3,018)	(9,694) (3,009)	(9,676) (3,004)	(9,650) (2,996)	(9,615) (2,985)	(9,572) (2,971)	(9,557) (2,967)	(137,451) (42,668)
23	State deferred income taxes	(4,975)	(4,975)	(4,975)	(3,407)	(3,300)	(3,010)	(3,009)	(3,004)	(2,990)	(2,900)	(2,371)	(2,907)	(42,000)

Otter Tail Power Company Minnesota Transmission Rider - Revenue Requirements CAPX2020 Brookings, SD - Hampton, MN Docket No. E017/M-14-TBD

Y e	/ear>>	2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
RATE BASE														
Plant Balance		18,170,043	18,911,115	19,005,060	21,471,346	21,509,769	21,569,707	21,633,084	21,738,337	21,860,884	22,065,535	22,157,526	25,203,098	25,203,098
Accumulated Depreciation		(194,405)	(225,107)	(257,062)	(289,176)	(325,457)	(361,804)	(398,251)	(434,805)	(471,538)	(508,477)	(545,762)	(583,203)	(583,203
Net Plant in Service		17,975,638	18,686,008	18,747,998	21,182,170	21,184,312	21,207,903	21,234,833	21,303,532	21,389,346	21,557,058	21,611,764	24,619,895	24,619,895
CWIP		5,855,962	5,320,213	5,354,740	2,919,968	2,925,709	2,931,449	2,933,875	2,936,301	2,938,726	2,941,152	2,943,578	0	C
Accumulated Deferred Income Taxes Federal & State Ending rate base		(233,446)	(282,589)	(331,213)	(379,772)	(426,606)	(473,414)	(520,180)	(566,902)	(613,550)	(660,112)	(706,531)	(752,886)	(752,886
Ending rate base		23,598,155	23,723,632	23,771,524	23,722,366	23,683,414	23,665,939	23,648,528	23,672,931	23,714,523	23,838,098	23,848,810	23,867,009	23,867,009
Average rate base		1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	1,974,014	23,688,173
Return on Rate Base		169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	2,039,753
Available for return (equity portion of rate base)		109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	1,315,814
EXPENSES														
O&M and Depreciation			_	_		_	_		_				_	
Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	(
Property Tax		28,621	28,621	28,621	28,621	28,621	28,621	28,621	28,621	28,621	28,621	28,621	28,621	343,450
Book Depreciation		20,588	30,703	31,955	32,114	36,281	36,346	36,447	36,555	36,732	36,939	37,285	37,441	409,387
Total O&M and Depreciation Expense		49,209	59,324	60,576	60,735	64,902	64,967	65,068	65,175	65,353	65,560	65,906	66,062	752,837
Lancing to Cons. To the														
Income before Taxes Available for return (from above)		400.054	100.051	400.054	400.054	100.051	400.054	100.051	100.051	100.054	100.051	400.054	100.054	4.045.04
	4 7050 L	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	109,651	1,315,814
	1.7056	187,022	187,022	187,022	187,022	187,022	187,022	187,022	187,022	187,022	187,022	187,022	187,022	2,244,267
Income Taxes														
	41.37%	77,371	77,371	77 274	77 271	77 274	77 071	77 271	77 274	77,371	77 274	77 071	77 274	928,453
Total Income Tax Expense	41.37%	77,371	77,371	77,371 77,371	77,371 77,371	77,371 77,371	77,371 77,371	77,371 77,371	77,371 77,371	77,371	77,371 77,371	77,371 77,371	77,371 77,371	928,453
Total income Tax Expense	\vdash	77,371	77,371	77,371	77,371	77,371	77,371	77,371	77,371	77,371	77,371	77,371	77,371	920,433
REVENUE REQUIRMENTS		100 500	100.005	107.017	100.100	4.40.070	4.40.000	1.10.100	110.510	1.10.70.1	1.10.001	4.40.077	1.10.100	1 001 000
Expenses		126,580	136,695	137,947	138,106	142,273	142,338	142,439	142,546	142,724	142,931	143,277	143,433	1,681,290
Return on rate base		169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	169,979	2,039,753
Subtotal revenue requirements Adjustments		296,559	306,674	307,926	308,085	312,253	312,318	312,419	312,526	312,704	312,911	313,257	313,412	3,721,043
Wholesale Revenue Credit		0	0	0	0	0	0	0	0	0	0	0	0	C
Total revenue requirements		296,559	306,674	307,926	308,085	312,253	312,318	312,419	312,526	312,704	312,911	313,257	313,412	3,721,043
	47.89%	142,022	146,866	147,466	147,542	149,538	149,569	149,617	149,669	149,754	149,853	150,019	150,093	1,782,008

1 :														
Line No.														
NO.	SUPPORTING INFORMATION / DATA													
1	SUPPORTING INFORMATION / DATA													
2		MN Cap Structure w	ith allowed BOE	por order										
3		Capital Structure	itii allowed NOL	Ratio	Cost	WA Cost				Dr	operty tax			
4		Debt		48.28%	6.33%	3.06%					15 composite rate		1.88%	
5		Preferred equity		0.00%	0.00%	0.00%				20	13 composite rate		1.00 /6	
6		Common equity		51.72%	10.74%	5.55%								
7		Total		100.00%	10.7470		verall Return							
8		1 otal		100.0070		0.0170	vorali rectarri							
9				Book	Tax									
10		Project life (years)			15-year MACRS									
11		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,									
12					Fed Portion	State Portion								
13		Statut	ory Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Re	venue Credit	0.00%										
16		MN shai	e - D2 factor	47.890%										
17														
18	Deferred Tax													
19	Book depreciation	20,588	30,703	31,955	32,114	36,281	36,346	36,447	36,555	36,732	36,939	37,285	37,441	409,387
20	Tax depreciation-Federal	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	1,793,885
	Tax depreciation-MN	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	149,490	1,793,885
		(40,694)	(37,501)	(37,106)	(37,056)	(35,740)	(35,720)	(35,688)	(35,654)	(35,598)	(35,532)	(35,423)	(35,374)	(437,086)
23	State deferred income taxes	(12,632)	(11,641)	(11,518)	(11,503)	(11,095)	(11,088)	(11,078)	(11,068)	(11,050)	(11,030)	(10,996)	(10,981)	(135,681)
		1												

	Year>>	2013	2013	2013	2013	2013	2013	2013	2013	2013
Line		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
No.		May	June	July	August	September	October	November	December	Total
	RATE BASE									
1	Plant Balance	0	0	0	0	0	0	0	557,463	557,463
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	557,463	557,463
	CWIP Calculation:	400 4=4								
	Beginning Balance	426,174	554,942	554,942	554,942	554,942	554,942	554,942	554,942	404.000
	Additiontial CWIP	128,768							2,521	131,289
	Closings from CWIP AFUDC								(557,463)	
4	CWIP (Project #104766)	554,942	554,942	554,942	554,942	554,942	554,942	554,942	0	0
5	Accumulated Deferred Income Taxes Federal & State	(41,343)	(49,612)	(57,881)	(66,149)	(74,418)	(82,687)	(90,956)	(99,224)	(99,224)
6	Ending rate base	513,599	505,330	497,061	488,793	480,524	472,255	463,986	458,239	458,239
7	Litaling rate base	010,000	000,000	107,001	100,700	100,021	172,200	100,000	100,200	100,200
8	Average rate base	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	455,998
9			,	,	•	,	•	,	,	•
10	Return on Rate Base	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	39,265
11										
12	Available for return (equity portion of rate base)	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111	25,329
13										
14	EXPENSES									
15	O&M and Depreciation		0	0	0	0	0	0		0
16 17	Operating Costs	0 395	0 395	0 395	0 395	0 395	0 395	0 395	0 395	0 4,735
18	Property Tax Book Depreciation	0	393 0	0	395	0	393	0	0	4,733
19	Total O&M and Depreciation Expense	395	395	395	395	395	395	395	395	4,735
20	Total Gain and Depresiation Expense	000	000	000	000	000	000	000	030	4,700
21	Income before Taxes									
22	Available for return (from above)	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111	25,329
23	Taxable Income (grossed up) 1.7056	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,202
24										
25	Income Taxes									
26	Current and Def Income Taxes 41.379		1,489	1,489	1,489	1,489	1,489	1,489	1,489	17,873
27	Total Income Tax Expense	1,489	1,489	1,489	1,489	1,489	1,489	1,489	1,489	17,873
28										
29	DEVENUE DECLUDIMENTS									
30 31	REVENUE REQUIRMENTS Expenses	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	22,608
32	Return on rate base	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	39,265
33	Subtotal revenue requirements	5,156	5,156	5,156	5,156	5,156	5,156	5,156	5,156	61,873
34	Adjustments	0	0	0	0	0	0	0	0	0
35	Wholesale Revenue Credit	0	0	(479)	(630)	(630)	(630)	(630)	(630)	(3,630)
36	Total revenue requirements	5,156	5,156	4,677	4,526	4,526	4,526	4,526	4,526	58,242
37										
38	Minnesota share - D2 factor 47.89%	6 2,469	2,469	2,240	2,167	2,167	2,167	2,167	2,167	27,892

Line No.											
110.	SUPPORTING INFORMATION / DATA										
1											
2											
3		WA C	ost					Property tax			
4			3.06%					2013 composite rate	e	1.11%	
5			0.00%								
6			5.55%								
7			8.61% Ove	erall Return							
8											
9											
10											
11 12		State Po	ortion								
13			9.80%								
14			3.0070								
15		t 11									
16											
17											
	Deferred Tax										
	Book depreciation		0	0	0	0	0	0	0	0	0
20	Tax depreciation-Federal		24,389	24,389	24,389	24,389	24,389	24,389	24,389	24,389	292,668
21	Tax depreciation-MN		5,807	5,807	5,807	5,807	5,807	5,807	5,807	5,807	69,683
22	Federal deferred income taxes		(7,700)	(7,700)	(7,700)	(7,700)	(7,700)		(7,700)	(7,700)	(92,395)
23	State deferred income taxes		(569)	(569)	(569)	(569)	(569)	(569)	(569)	(569)	(6,829)

	Year>>	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014
Line		Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
No.	DATE DAGE	January	February	March	April	May	June	July	August	September	October	November	December	Total
,	RATE BASE	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400	FF7 400
1	Plant Balance	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463
2	Accumulated Depreciation Net Plant in Service	(942) 556,521	(1,884)	(2,826)	(3,768)	(4,710) 552,753	(5,652) 551,811	(6,594)	(7,536) 549,927	(8,478)	(9,420)	(10,362) 547,101	(11,304) 546,159	(11,304) 546,159
3		550,521	555,579	554,637	553,695	332,733	551,611	550,869	549,927	548,985	548,043	547,101	546,159	546,159
	CWIP Calculation: Beginning Balance Additiontial CWIP Closings from CWIP AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0.00
4	CWIP (Project #104766)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Federal & State	(100,112)	(100,999)	(101,886)	(102,774)	(103,661)	(104,549)	(105,436)	(106,323)	(107,211)	(108,098)	(108,986)	(109,873)	(109,873)
6	Ending rate base	456,409	454,580	452,751	450,921	449,092	447,263	445,433	443,604	441,774	439,945	438,116	436,286	436,286
7 8 9	Average rate base	37,272	37,272	37,272	37,272	37,272	37,272	37,272	37,272	37,272	37,272	37,272	37,272	447,263
_	Return on Rate Base	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	38,513
11	Totalli di Nato Bado	0,200	0,200	0,200	0,200	0,200	0,200	0,200	0,200	0,200	0,200	0,200	0,200	00,010
	Available for return (equity portion of rate base)	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	24,844
13	r rando o rota reconstruction of race of sacces	_,0.0	_,0.0	_,0:0	_,0:0	_,0:0	_,0.0	_,0.0	_,0.0	_,0.0	_,0.0	_,0:0	_,0:0	
	EXPENSES													
15	O&M and Depreciation													
16	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Property Tax	516	516	516	516	516	516	516	516	516	516	516	516	6,193
18	Book Depreciation	942	942	942	942	942	942	942	942	942	942	942	942	11,304
19	Total O&M and Depreciation Expense	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	17,497
20														
21	Income before Taxes													
22	Available for return (from above)	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,070	24,844
23	Taxable Income (grossed up) 1.7056	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	3,531	42,375
24														
	Income Taxes													
26	Current and Def Income Taxes 41.37%		1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	17,530
	Total Income Tax Expense	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	17,530
28														
29	DEVENUE DECLUDATATO													
	REVENUE REQUIRMENTS	0.040	0.040	0.040	0.040	0.040	0.046	0.040	0.040	0.040	0.040	0.040	0.040	05.007
31	Expenses	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	35,027
32	Return on rate base	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	3,209	38,513
	Subtotal revenue requirements Adjustments	6,128	6,128 0	6,128 0	6,128 0	6,128 0	6,128	6,128 0	6,128 0	6,128	6,128 0	6,128 0	6,128	73,541
34 35	Wholesale Revenue Credit	(1,258)	(1,258)	(1,258)	(1,258)	(1,258)	(1,258)	(1,258)	(1,258)	0 (1,258)	(1,258)	(1,258)	(1,258)	(15,090)
	Total revenue requirements	4,871	4,871	4,871	4,871	4,871	4,871	4,871	4,871	4,871	4,871	4,871	4,871	58,450
37	Total revenue requirements	4,071	4,071	4,071	4,071	4,071	4,011	4,071	4,071	4,071	4,071	4,071	4,071	JO, 4 30
	Minnesota share - D2 factor 47.89%	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	27,992

Line No.														
	SUPPORTING INFORMATION / DATA													
1 1	OUT ORTHOUNDATION, DATA													
2		MN Cap Structure wi	h allowed ROE	per order.										
3		Capital Structure		Ratio	Cost	WA Cost				Pro	perty tax			
4		Debt		48.28%	6.33%	3.06%				201	4 composite rate		1.11%	
5		Preferred equity		0.00%	0.00%	0.00%								
6		Common equity		51.72%	10.74%	5.55%								
7		Total		100.00%		8.61% C	verall Return							
8					_									
9		D : (1)(()		Book	Tax									
10		Project life (years)		50 1	15-year MACRS									
11					Fed Deuties	Ctota Dantian								
12 13		Ctotute	my Toy Doto	44.070/	Fed Portion									
14			ory Tax Rate ersion factor	41.37% 1.70561	31.57%	9.80%								
15		Wholesale Rev			From Attachment	10								
16			e - D2 factor	47.890%	TOTT Attacriment	10								
17		IVIIV SIIAI	5 - DZ lactor	47.03070										
	Deferred Tax													
	Book depreciation	942	942	942	942	942	942	942	942	942	942	942	942	11,304
	Tax depreciation-Federal	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	2,207	26,479
	Tax depreciation-MN	5,923	5,923	5,923	5,923	5,923	5,923	5,923	5,923	5,923	5,923	5,923	5,923	71,077
	Federal deferred income taxes	(399)	(399)	(399)	(399)	(399)	(399)	(399)	(399)	(399)	(399)	(399)	(399)	(4,791)
	State deferred income taxes	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(488)	(5,858)
		, ,	. ,	, ,	` '	` ,	` '	` ,	` ,	` ,	, ,	, ,	` '	, , ,

Line No.		2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
	RATE BASE													
1	Plant Balance	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463	557,463
2	Accumulated Depreciation	(12,246)	(13,188)	(14,130)	(15,072)	(16,014)	(16,956)	(17,897)	(18,839)	(19,781)	(20,723)	(21,665)	(22,607)	(22,607)
3	Net Plant in Service	545,217	544,275	543,333	542,391	541,449	540,507	539,566	538,624	537,682	536,740	535,798	534,856	534,856
	CWIP Calculation: Beginning Balance Additiontial CWIP Closings from CWIP AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP (Project #104766)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Federal & State	(110,669)	(111,465)	(112,261)	(113,057)	(113,854)	(114,650)	(115,446)	(116,242)	(117,038)	(117,834)	(118,630)	(119,426)	(119,426)
6	Ending rate base	434,548	432,810	431,072	429,334	427,596	425,858	424,120	422,382	420,644	418,906	417,167	415,429	415,429
7 8 9	Average rate base	35,488	35,488	35,488	35,488	35,488	35,488	35,488	35,488	35,488	35,488	35,488	35,488	425,858
10	Return on Rate Base	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	36,670
11														
12 13	Available for return (equity portion of rate base)	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	23,655
14	EXPENSES													
15	O&M and Depreciation													
16	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Property Tax	516	516	516	516	516	516	516	516	516	516	516	516	6,193
18	Book Depreciation	942	942	942	942	942	942	942	942	942	942	942	942	11,304
19 20	Total O&M and Depreciation Expense	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	17,497
21	Income before Taxes													
22	Available for return (from above)	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	1,971	23,655
23 24	Taxable Income (grossed up) 1.7056	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	3,362	40,347
25	Income Taxes	, , , , , ,	4.004	4 004	4 004	4 004	4 004	4 004	4 004	4 004	4.004	4 004	4 004	10.001
26	Current and Def Income Taxes 41.37%		1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	16,691
27 28 29	Total Income Tax Expense	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	16,691
30	REVENUE REQUIRMENTS													
31	Expenses	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	2,849	34,189
32	Return on rate base	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	36,670
33	Subtotal revenue requirements	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905	70,858
34	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Wholesale Revenue Credit	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(1,212)	(14,540
36	Total revenue requirements	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	4,693	56,319
37 38	Minnesota share - D2 factor 47.89%	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	26,971

	I	1											Ī	
Line														
No.														
110.	SUPPORTING INFORMATION / DATA													
1	COTT CITTING IN CITAMINITION / BITTIN													
2		MN Cap Structure wit	h allowed ROE	ner order										
3		Capital Structure	ii allowed itoL	Ratio	Cost	WA Cost				Pro	perty tax			
1		Debt	-	48.28%	6.33%	3.06%					5 composite rate		1.11%	
5		Preferred equity		0.00%	0.00%	0.00%				201	o composite rate		1.11/0	
6		Common equity		51.72%	10.74%	5.55%								
7		Total		100.00%	10.7470		Overall Return							
8		Total		100.00%		0.01%	Werall Return							
9				Book	Tax									
10		Droject life (veers)												
11		Project life (years)		50	15-year MACRS									
					Fad Bantian	Otata Dantian								
12		0	T D.	44.070/		State Portion								
13			ry Tax Rate	41.37%	31.57%	9.80%								
14			ersion factor	1.70561										
15		Wholesale Rev		20.52%										
16		MN share	e - D2 factor	47.890%										
17														
	Deferred Tax													
19	Book depreciation	942	942	942	942	942	942	942	942	942	942	942	942	11,304
20	Tax depreciation-Federal	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	1,986	23,832
21	Tax depreciation-MN	5,702	5,702	5,702	5,702	5,702	5,702	5,702	5,702	5,702	5,702	5,702	5,702	68,429
22	Federal deferred income taxes	(330)	(330)	(330)	(330)	(330)	(330)	(330)	(330)	(330)	(330)	(330)	(330)	(3,955)
23	State deferred income taxes	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(467)	(5,598)

2014 Attachment O Filing

Line No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					\$31,431,586
	REVENUE CREDITS	(Note T)	Total	Al	locator	
2	Account No. 454	(page 4, line 34)	75,803	TP	1.00000	75,803
3	Account No. 456.1	(page 4, line 37)	6,373,865	TP	1.00000	6,373,865
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				_	6,449,668
7			W	/holesale l	Revenue Credit	20.52%

2013 Attachment O Filing

Line No.							Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					\$	33,929,200
	REVENUE CREDITS	(Note T)	Total	Al	locator		
2	Account No. 454	(page 4, line 34)	87,404	TP	1.00000		87,404
3	Account No. 456.1	(page 4, line 37)	7,241,000	TP	1.00000		7,241,000
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000		0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000		0
6	TOTAL REVENUE CREDITS (sum lines 2-5)						7,328,404
7			V	Vholesale I	Revenue Credi	t	21.60%

2012 Attachment O Filing

Line No.							Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)					\$	34,070,426
	REVENUE CREDITS	(Note T)	Total	All	locator		
2	Account No. 454	(page 4, line 34)	98,667	TP	1.00000		98,667
3	Account No. 456.1	(page 4, line 37)	7,204,688	TP	1.00000		7,204,688
4	Revenues from Grandfathered Interzonal Transactions		0	TP	1.00000		0
5	Revenues from service provided by the ISO at a discount		0	TP	1.00000		0
6	TOTAL REVENUE CREDITS (sum lines 2-5)						7,303,355
7			,	Wholesale F	Revenue Credit	:	21.44%

								2013						
Line		January	February	March	April	May	June	July	August	September	October	November	December	YE
No.	SCHEDULE 26 & SCHEDULE 26A	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1	MISO Schedule 26 Expense	600,575	944,470	864,599	849,832	713,310	633,447	753,503	786,891	805,577	759,732	746,315	803,105	9,261,355
2	OTP owned portion of expenses 0.594%	0	(5,610)	(5,136)	(5,048)	(4,237)	(3,763)	(4,476)	(4,674)	(4,785)	(4,513)	(4,433)	(4,770)	(51,445)
3	MISO Schedule 26 Expense Recoverable	600,575	938,860	859,464	844,784	709,072	629,684	749,028	782,217	800,792	755,219	741,882	798,335	9,209,910
4														
5	Minnesota share 47.89%	287,615	449,620	411,597	404,567	339,575	301,556	358,709	374,604	383,499	361,674	355,287	382,322	4,410,626
6														
7	MISO Schedule 26A Expense	11,433	59,685	53,366	37,611	37,954	45,912	57,935	69,441	61,895	51,420	67,672	72,836	627,161
8	OTP owned portion of expenses 0.581%	(130)	(347)	(310)	(219)	(221)	(267)	(337)	(403)	(360)	(299)	(393)	(423)	(3,707)
9	MISO Schedule 26A Expense Recoverable	11,303	59,338	53,056	37,393	37,734	45,645	57,598	69,038	61,535	51,121	67,279	72,413	623,454
10	·													
11	Minnesota share 47.89%	5,413	28,417	25,409	17,907	18,071	21,860	27,584	33,062	29,469	24,482	32,220	34,679	298,572

								2014						
Line		January	February	March	April	May	June	July	August	September	October	November	December	YE
No.	SCHEDULE 26 & SCHEDULE 26A	Actual	Actual	Actual	Projected									
1	MISO Schedule 26 Expense	952,505	1,194,596	1,090,735	1,010,727	1,010,727	1,010,727	1,010,727	1,010,727	1,010,727	1,010,727	1,010,727	1,010,727	12,334,379
2	OTP owned portion of expenses 0.592%	(5,658)	(7,072)	(6,457)	(5,984)	(5,984)	(5,984)	(5,984)	(5,984)	(5,984)	(5,984)	(5,984)	(5,984)	(73,039)
3	MISO Schedule 26 Expense Recoverable	946,847	1,187,524	1,084,278	1,004,743	1,004,743	1,004,743	1,004,743	1,004,743	1,004,743	1,004,743	1,004,743	1,004,743	12,261,340
4														
5	Minnesota share 47.89%	453,445	568,705	519,261	481,172	481,172	481,172	481,172	481,172	481,172	481,172	481,172	481,172	5,871,956
6														
7	MISO Schedule 26A Expense	82,115	193,901	168,366	113,866	104,642	103,841	112,464	113,440	107,942	115,171	132,092	149,802	1,497,642
8	OTP owned portion of expenses 0.533%	(477)	(1,033)	(897)	(607)	(558)	(553)	(599)	(605)	(575)	(614)	(704)	(798)	(8,022)
9	MISO Schedule 26A Expense Recoverable	81,638	192,868	167,468	113,259	104,084	103,288	111,865	112,835	107,367	114,557	131,388	149,004	1,489,620
10	·													
11	Minnesota share 47.89%	39,096	92,364	80,201	54,240	49,846	49,464	53,572	54,037	51,418	54,861	62,922	71,358	713,379
		·	·			·	·	·						

_								2015						
Line		January	February	March	April	May	June	July	August	September	October	November	December	YE
No.	SCHEDULE 26 & SCHEDULE 26A	Projected												
1	MISO Schedule 26 Expense	1,010,727	1,096,740	1,096,740	1,096,740	1,096,740	1,096,740	1,096,740	1,096,740	1,096,740	1,096,740	1,096,740	1,096,740	13,074,862
2	OTP owned portion of expenses 0.592%	(5,984)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(6,493)	(77,403)
3	MISO Schedule 26 Expense Recoverable	1,004,743	1,090,247	1,090,247	1,090,247	1,090,247	1,090,247	1,090,247	1,090,247	1,090,247	1,090,247	1,090,247	1,090,247	12,997,459
4														
5	Minnesota share 47.89%	481,172	522,119	522,119	522,119	522,119	522,119	522,119	522,119	522,119	522,119	522,119	522,119	6,224,483
6														
7	MISO Schedule 26A Expense 0.57	266,996	267,214	237,625	220,978	190,922	189,302	205,116	211,565	206,173	196,258	224,803	249,689	2,666,642
8	OTP owned portion of expenses 0.494%	(1,423)	(1,320)	(1,174)	(1,092)	(943)	(935)	(1,013)	(1,045)	(1,018)	(970)	(1,111)	(1,233)	(13,277)
9	MISO Schedule 26A Expense Recoverable	265,573	265,894	236,451	219,887	189,979	188,367	204,102	210,519	205,154	195,289	223,693	248,456	2,653,365
10														
11	Minnesota share 47.89%	127,183	127,337	113,237	105,304	90,981	90,209	97,745	100,818	98,248	93,524	107,127	118,985	1,270,697

									2013						
Line			January	February	March	April	May	June	July	August	September	October	November	December	Total
No.			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1	Total Schedule 26 Revenue		(691,376)	(1,052,581)	(919,400)	(965,645)	(882,286)	(1,024,940)	(1,158,294)	(1,364,832)	(1,321,728)	(1,254,756)	(970,949)	(951,821)	(12,558,608)
2															
3	Fargo 6	67.47%	(419,078)	(710,155)	(620,300)	(651,501)	(595,261)	(691,506)	(781,478)	(920,825)	(891,743)	(846,559)	(655,080)	(642,175)	(8,425,661)
4	Bemidji 1	18.03%	(271,365)	(189,728)	(165,722)	(174,057)	(159,032)	(184,745)	(208,783)	(246,011)	(238,241)	(226,170)	(175,014)	(171,566)	(2,410,434)
5	Cass Lake - Bemdji	13.01%	0	(136,962)	(119,632)	(125,650)	(114,803)	(133,365)	(150,717)	(177,592)	(171,983)	(163,269)	(126,340)	(123,851)	(1,544,164)
6	•														
7	Schedule 26 Revenue		(690,443)	(1,036,845)	(905,655)	(951,208)	(869,096)	(1,009,617)	(1,140,978)	(1,344,428)	(1,301,968)	(1,235,997)	(956,433)	(937,592)	(12,380,259)
8		F		•				•				•			
9	Minnesota Share	47.89%	(330,653)	(496,545)	(433,718)	(455,534)	(416,210)	(483,506)	(546,414)	(643,846)	(623,513)	(591,919)	(458,036)	(449,013)	(5,928,906)
8		F													
٩															
10	Schedule 37		(7,693)	(11,914)	(11,914)	(11,914)	(11,914)	(11,914)	(11,826)	(11,826)	(11,826)	(11,826)	(11,826)	(11,826)	(138,219)
11	Schedule 38		(13,030)	(17,449)	(17,449)	(17,449)	(17,449)	(17,449)	(18,453)	(18,453)	(18,453)	(18,453)	(18,453)	(18,453)	(210,992)
12	Conocaio Co		(10,000)	(17,110)	(17,110)	(11,110)	(11,110)	(11,110)	(10, 100)	(10, 100)	(10, 100)	(10, 100)	(10, 100)	(10, 100)	(210,002)
	Schedule 37 & 38 Revenue	F	(20,723)	(29,363)	(29,363)	(29,363)	(29,363)	(29,363)	(30,278)	(30,279)	(30,279)	(30,279)	(30,279)	(30,278)	(349,211)
14	20.1044.007 4 00 110701140	-	(20,720)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(00,270)	(00,270)	(00,270)	(00,270)	(00,270)	(55,275)	(010,211)
15	Minnesota Share	47.89%	(9,924)	(14,062)	(14,062)	(14,062)	(14,062)	(14,062)	(14,500)	(14,501)	(14,501)	(14,501)	(14,501)	(14,500)	(167,237)
		-	(0,02.)	(= 1,00=)	(1.1,002)	(11,00=)	(= 1,00=)	(1.,00=)	(1.,000)	(1.,001)	(1.,00.)	(1.1,001)	(1.1,001)	(11,000)	(131,201)

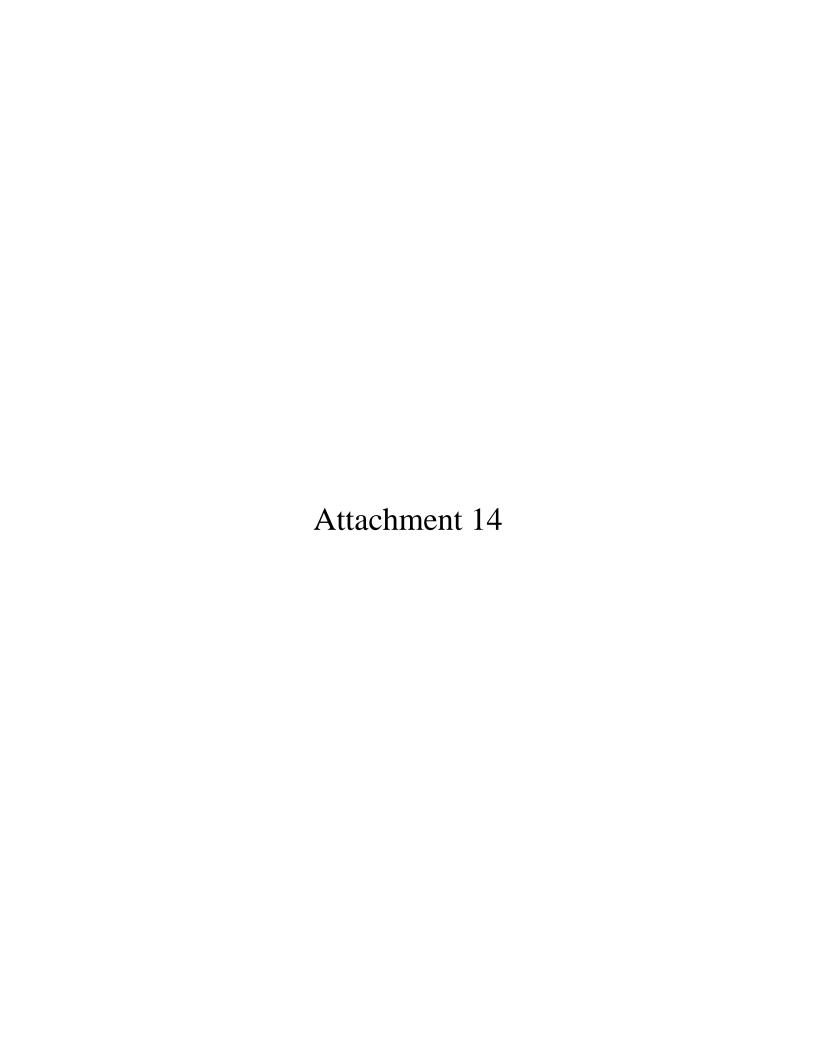
	Schedule 37 and 38 Revenues are							2014						
Line	forecasted within Schedule 26 Revenues by	January	February	March	April	May	June	July	August	September	October	November	December	Total
No.	MISO.	Actual	Actual	Actual	Projected									
1	Total Schedule 26 Revenue	(1,070,273)	(1,246,018)	(1,082,091)	(1,380,225)	(1,380,225)	(1,380,225)	(1,380,225)	(1,380,225)	(1,380,225)	(1,380,225)	(1,380,225)	(1,380,225)	(15,820,407)
2	Total Schedule 26 Revenue Less 37 & 38 Re	(1,070,273)	(1,246,018)	(1,082,091)	(1,337,918)	(1,337,918)	(1,337,918)	(1,337,918)	(1,337,918)	(1,337,918)	(1,337,918)	(1,337,918)	(1,337,918)	(15,439,645)
3														
4	Fargo 67.01%	(722,092)	(834,982)	(725, 131)	(896,566)	(896,566)	(896,566)	(896,566)	(896,566)	(896,566)	(896,566)	(896,566)	(896,566)	(10,351,296)
5	Bemidji 8.78%	(192,917)	(109,438)	(95,040)	(117,509)	(117,509)	(117,509)	(117,509)	(117,509)	(117,509)	(117,509)	(117,509)	(117,509)	(1,454,979)
6	Cass Lake - Bemdji 15.70%	(139,264)	(195,675)	(169,932)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(2,395,830)
7	, , , , , , , , , , , , , , , , , , ,	,	,	,	,	,	,	,	, , ,	,	,	,	, ,	
8	Schedule 26 Revenue	(1,054,272)	(1,140,094)	(990,103)	(1,224,182)	(1,224,182)	(1,224,182)	(1,224,182)	(1,224,182)	(1,224,182)	(1,224,182)	(1,224,182)	(1,224,182)	(14,202,105)
9														
10	Minnesota Share 47.89%	(504,891)	(545,991)	(474,160)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(586,261)	(6,801,388)
11														
12														
13	Schedule 37 2.55%	(11,826)	(13,263)	(13,263)	(32,204)	(32,204)	(32,204)	(32,204)	(32,204)	(32,204)	(32,204)	(32,204)	(32,204)	(328,186)
14	Schedule 38 0.80%	(18,453)	(17,743)	(17,743)	(10,103)	(10,103)	(10,103)	(10,103)	(10,103)	(10,103)	(10,103)	(10,103)	(10,103)	(144,866)
15		(-,,	(, -,	(, -,	(-,,	(-,,	(-,,	(-,,	(-,,	(-,,	(-,,	(-,,	(-,,	(,/
16	Schedule 37 & 38 Revenue	(30,278)	(31,006)	(31,006)	(42,307)	(42,307)	(42,307)	(42,307)	(42,307)	(42,307)	(42,307)	(42,307)	(42,307)	(473,052)
17					-		-	-						· ·
18	Minnesota Share 47.89%	(14,500)	(14,849)	(14,849)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(20,261)	(226,545)
			-		•	•	•	•		•	-	-		-

	Schedule 37 and 38 Revenues are								2015						
Line	forecasted within Schedule 26 Revenues I	y Ja i	anuary	February	March	April	May	June	July	August	September	October	November	December	Total
No.	MISO.	Pro	ojected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
1	Total Schedule 26 Revenue	(1,	1,181,914)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(1,590,114)	(18,673,162)
2	Total Schedule 26 Revenue Less 37 & 38	Re (1,	1,145,686)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(1,541,373)	(18,100,789)
3															
4	Fargo 67.0	1% ((767,747)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(1,032,905)	(12,129,701)
5	Bemidji 8.78	3% ((100,626)	(135,379)	(135,379)	(135,379)	(135,379)	(135,379)	(135,379)	(135,379)	(135,379)	(135,379)	(135,379)	(135,379)	(1,589,792)
6	Cass Lake - Bemdji 15.70	,	(168,076)	(195,675)	(169,932)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(210,107)	(2,424,642)
7	.,	`	(,,	(,,	(, ,	(-, - ,	(-, - ,	(-, - ,	(-, - ,	(-, - ,	(-, - ,	(-, - ,	(-, - ,	(-, - ,	(, , , - ,
8	Schedule 26 Revenue	(1.	1,036,448)	(1,363,958)	(1,338,215)	(1,378,390)	(1,378,390)	(1,378,390)	(1,378,390)	(1,378,390)	(1,378,390)	(1,378,390)	(1,378,390)	(1,378,390)	(16,144,135)
a			,,	(, , ,	(, , - ,	(, = = , = = , ,	() = = ; = = ;	(, = = , = = - ,	(, = = , = = - ,	(, , ,	(, = = , = = -)	(, = = , = = - ,	(, , ,	(, , ,	(- , , ,)
10	Minnesota Share 47.89	2% /	(496,355)	(653,200)	(640,871)	(660,111)	(660,111)	(660,111)	(660,111)	(660,111)	(660,111)	(660,111)	(660,111)	(660,111)	(7,731,426)
11	Willing Sta Griard	/" 	(430,333)	(033,200)	(040,011)	(000,111)	(000,111)	(000,111)	(000,111)	(000,111)	(000,111)	(000,111)	(000,111)	(000,111)	(1,131,420)
1															
12															
13	Schedule 37 2.59		(27,577)	(37,101)	(37,101)	(37,101)	(37,101)	(37,101)	(37,101)	(37,101)	(37,101)	(37,101)	(37,101)	(37,101)	(435,687)
14	Schedule 38 0.86)%	(8,652)	(11,640)	(11,640)	(11,640)	(11,640)	(11,640)	(11,640)	(11,640)	(11,640)	(11,640)	(11,640)	(11,640)	(136,686)
15															
16	Schedule 37 & 38 Revenue		(36,228)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(48,740)	(572,373)
17															
18	Minnesota Share 47.89	9%	(17,350)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(23,342)	(274,109)
			<u> </u>	, , ,	• • •	, , ,	, , ,	, , ,	, , ,	• • • • • • • • • • • • • • • • • • • •	, , ,	, , ,	• • •	, , ,	, , , ,

									2013						
Line			January	February	March	April	May	June	July	August	September	October	November	December	Total
No.			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1	Total Schedule 26A Revenue		(55,156)	(240,417)	(219,784)	(220,568)	(201,184)	(227,186)	(249,904)	(295,822)	(257,066)	(219,440)	(213,366)	(215,295)	(2,615,187)
2															
3	CAPX 2020 - Brookings 63.	.98%	(39,813)	(153,811)	(140,610)	(141,112)	(128,711)	(145,346)	(159,880)	(189,257)	(164,462)	(140,390)	(136,505)	(137,739)	(1,677,636)
4															
5	Minnesota Share 47.	.89%	(19,066)	(73,660)	(67,338)	(67,579)	(61,640)	(69,606)	(76,567)	(90,635)	(78,761)	(67,233)	(65,372)	(65,963)	(803,420)
		F						<u> </u>		<u> </u>			<u> </u>		

								2014						
Line		January	February	March	April	May	June	July	August	September	October	November	December	Total
No.		Actual	Actual	Actual	Projected									
1	Total Schedule 26A Revenue	(233,020)	(387,689)	(348,133)	(367,630)	(381,105)	(381,105)	(381,105)	(381,105)	(381,105)	(381,105)	(381,105)	(569,054)	(4,573,261)
3 4	CAPX 2020 - Brookings 66.99	% (149,078)	(259,699)	(233,202)	(246,262)	(255,289)	(255,289)	(255,289)	(255,289)	(255,289)	(255,289)	(255,289)	(381,189)	(3,056,450)
5	Minnesota Share 47.89	% (71,394)	(124,370)	(111,680)	(117,935)	(122,258)	(122,258)	(122,258)	(122,258)	(122,258)	(122,258)	(122,258)	(182,551)	(1,463,734)

								2015						
Line		January	February	March	April	May	June	July	August	September	October	November	December	Total
No.		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
1	Total Schedule 26A Revenue	(634,49	8) (634,498)	(634,498)	(634,498)	(634,498)	(634,498)	(634,498)	(634,498)	(634,498)	(634,498)	(634,498)	(634,498)	(7,613,976)
2			-, (,,	(== , ==,	(33) 33)	(== , ==,	(11, 11)	(== , ==,	(33, 32)	(== , ==,	(== , ==,	(33, 7, 33,	(22 , 22)	(, = = , = = -,
3	CAPX 2020 - Brookings 66.99	9% (425,02	7) (425,027)	(425,027)	(425,027)	(425,027)	(425,027)	(425,027)	(425,027)	(425,027)	(425,027)	(425,027)	(425,027)	(5,100,328)
4													((
5	Minnesota Share 47.89	9% (203,54	6) (203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(203,546)	(2,442,547)





Fergus Falls, Minnesota

Page 1 of 2 Second Third Revision

TRANSMISSION COST RECOVERY RIDER

DESCRIPTION	RATE
	CODE
Large General Service	31-510
Controlled Service	31-511
Lighting	31-512
All Other Service	31-513

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

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

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

RATE:

TRANSMISSION COST RECOVERY										
Energy Charge per kWh:		kWh	kWh							
Large General Service	(a)	N/A	¢/kWh	\$ 0.391 1.458						
Controlled Service	(b)	0. 019 <u>069</u>	¢/kWh	N/A						
Lighting	(c)	0. 085 <u>292</u>	¢/kWh	N/A						
All Other Service		0. 126 434	¢/kWh	N/A						
 (a) Rate schedules 10.04 Large G Real Time Pricing Rider and (b) Rate Schedules 14.01 Water I Interruptible Load (Self-Cont Service (c) Rate Schedules 11.03 Outdoo 	14.03 Large Gene Heating, 14.04 Intained Metering),	eral Service Rider. terruptible Load (CT 14.06 Deferred Load	Metering) d, and 14.0°	, 14.05 7 Fixed Time of						

R R R R

Page 1 of 2 Third Revision

TRANSMISSION COST RECOVERY RIDER

DESCRIPTION	RATE
	CODE
Large General Service	31-510
Controlled Service	31-511
Lighting	31-512
All Other Service	31-513

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

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

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

RATE:

TRANSMISSION COST RECOVERY									
Energy Charge per kWh:		kWh	kW						
Large General Service	(a)	N/A ¢/kWh	\$1.458						
Controlled Service	(b)	0.069 ¢/kWh	N/A						
Lighting	(c)	0.292 ¢/kWh	N/A						
All Other Service		0.434 ¢/kWh	N/A						

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

R R R R

Notice to customers

Otter Tail Power Company incurs costs for regional transmission facilities that are necessary for reliable and economic service to our Minnesota customers. The Minnesota Public Utilities Commission has approved an adjustment to the Transmission Cost Recovery Rider that is part of the Resource Adjustment on your monthly electric service statement beginning July 1, 2014. The table below shows the prior and new rates for all classes of customers.

Class	Prior Rate	July 1, 2014 Rate
Large General Service	\$0.391 per kw	\$1.458 per kw
Controlled Service	0.019¢ per kwh	0.069¢ per kwh
Lighting	0.085¢ per kwh	0.292¢ per kwh
All Other Service	0.126¢ per kwh	0.434¢ per kwh

For more information contact Customer Service at 800-257-4044 or place an inquiry from our web site at www.otpco.com.

CERTIFICATE OF SERVICE

RE:	In the Matter of the Petition of Otter Tail Power Company for Approval of a
	Transmission Cost Recovery Rider Annual Adjustment
	Docket No. E017/M-14-

I, Jana Emery, hereby certify that I have this day served a copy of the following, or a summary thereof, on Dr. Burl W. Haar 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 Petition

Dated this 1st day of May, 2014

/s/ JANA EMERY

Jana Emery Regulatory Filing Coordinator Otter Tail Power Company 215 South Cascade Street Fergus Falls MN 56537 (218) 739-8879

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Christopher	Anderson	canderson@allete.com	Minnesota Power	30 W Superior St Duluth, MN 558022191	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Michael	Bradley	mike.bradley@lawmoss.co m	Moss & Barnett	Suite 4800 90 S 7th St Minneapolis, MN 55402-4129	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Gary	Chesnut	gchesnut@agp.com	AG Processing Inc. a cooperative	12700 West Dodge Road PO Box 2047 Omaha, NE 681032047	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St Superior, WI 54880-4421	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Sharon	Ferguson	sharon.ferguson@state.mn .us	Department of Commerce	85 7th Place E Ste 500 Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Bruce	Gerhardson	bgerhardson@otpco.com	Otter Tail Power Company	PO Box 496 215 S Cascade St Fergus Falls, MN 565380496	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Burl W.	Haar	burl.haar@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East St. Paul, MN 551012147	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Shane	Henriksen	shane.henriksen@enbridge .com	Enbridge Energy Company, Inc.	1409 Hammond Ave FL 2 Superior, WI 54880	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
James D.	Larson	james.larson@avantenergy .com	Avant Energy Services	220 S 6th St Ste 1300 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Douglas	Larson	dlarson@dakotaelectric.co m	Dakota Electric Association	4300 220th St W Farmington, MN 55024	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
John	Lindell	agorud.ecf@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012130	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Kavita	Maini	kmaini@wi.rr.com	KM Energy Consulting LLC	961 N Lost Woods Rd Oconomowoc, WI 53066	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Andrew	Moratzka	apmoratzka@stoel.com	Stoel Rives LLP	33 South Sixth Street Suite 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Debra	Opatz	dopatz@otpco.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
David G.	Prazak	dprazak@otpco.com	Otter Tail Power Company	P.O. Box 496 215 South Cascade S Fergus Falls, MN 565380496	Electronic Service treet	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	12 S 6th St Ste 1137 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing
Stuart	Tommerdahl	stommerdahl@otpco.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	No	GEN_SL_Otter Tail Power Company_General Service List - Tariff Filing