

Otter Tail Power Company
Comparison of Cost of Service
Actual Year 2009

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Customer Group	Rate Status	Revenue	Expenses	Net Operating Income	Average Rate Base (1)	% Rate of Return
1	Residential Service	Present	9,319,655	8,356,134	963,520	21,189,448	4.55%
2		Proposed	10,392,067	8,732,719	1,659,348	21,182,492	7.83%
3							
4	Farm Service	Present	654,321	634,425	19,896	1,842,983	1.08%
5		Proposed	743,496	665,802	77,694	1,842,439	4.22%
6							
7	General Service	Present	6,749,304	5,371,883	1,377,420	13,318,648	10.34%
8		Proposed	7,227,826	5,538,616	1,689,210	13,314,493	12.69%
9							
10	Large General Service	Present	10,583,192	8,843,061	1,740,132	20,648,907	8.43%
11		Proposed	11,327,582	9,102,435	2,225,148	20,641,778	10.78%
12							
13	Irrigation	Present	21,481	18,620	2,861	53,405	5.36%
14		Proposed	24,447	19,663	4,784	53,390	8.96%
15							
16	Outdoor Lighting	Present	641,893	579,471	62,422	1,560,976	4.00%
17		Proposed	702,105	600,552	101,553	1,560,488	6.51%
18							
19	Other Public Authority	Present	258,246	248,032	10,214	637,452	1.60%
20		Proposed	293,538	260,449	33,088	637,238	5.19%
21							
22	Controlled Water Heating	Present	454,575	457,567	(2,992)	1,377,426	-0.22%
23		Proposed	520,741	480,863	39,878	1,377,027	2.90%
24							
25	Controlled Service - Interruptible	Present	950,985	1,038,207	(87,222)	3,007,061	-2.90%
26		Proposed	1,109,030	1,093,935	15,095	3,006,107	0.50%
27							
28	Controlled Service Deferred	Present	319,119	313,736	5,383	770,250	0.70%
29		Proposed	367,893	330,917	36,976	769,976	4.80%
30							
31	Totals	Present	29,952,770	25,861,134	4,091,636	64,406,556	6.35%
32		Proposed	32,708,724	26,825,950	5,882,774	64,385,427	9.13%

(1) There is an immaterial change in Average Rate Base when incorporating the proposed revenue increase in each of the customer classes due to changes in the cash working capital calculation.

**Otter Tail Power Company
Derivation of Increased Rates
Actual Year 2009**

**Schedule O-1
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Not required with initial filing