**Class Allocation and Rate Design**

| Line No. | | Recovery Period | **Unadjusted Net Revenue Requirement**<br>**Mar '20 - Feb '21** | **Class Allocation True Up**<br>**Mar '19 - Feb '20** | **2019 Supplemental Filing EL19-039**<br>**Mar '20 - Feb '21** |
|---|---|---|---|---|---|
| 1 | Total South Dakota Revenue Requirements * | | $2,327,330 | ($152) | $2,327,178 |
| 2 | Large General Service Class | 42.54% | $990,097 | ($50,803) | $939,295 |
| 3 | Controlled Service | 1.53% | $35,604 | 4,763 | $40,367 |
| 4 | Lighting | 0.67% | $15,705 | 365 | $16,070 |
| 5 | All Other Service | 55.25% | $1,285,923 | 45,523 | $1,331,446 |
| 6 | Total | | | ($152) | $2,327,178 |
| 7 | Large General Service Class | kW** | | | 484,305 |
| 8 | Large General Service Class | kWh** | | | 285,491,067 |
| 9 | Controlled Service | kWh | | | 34,374,385 |
| 10 | Lighting | kWh | | | 4,374,845 |
| 11 | All Other Service | kWh | | | 189,113,207 |
| 12 | Large General Service Class | $ / kW | | | 0.679 |
| 13 | Large General Service Class | cents / kWh | | | 0.214 |
| 14 | Controlled Service | cents / kWh | | | 0.117 |
| 15 | Lighting | cents / kWh | | | 0.367 |
| 16 | All Other Service | cents / kWh | | | 0.704 |

* Jurisdictional transmission allocation factor (D2 = 9.187431%) is from Otter Tail's current general rate case in South Dakota Docket No. EL18-021.

** LGS revenue is 35% demand and 65% energy