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April 14, 2022

Steve Kahl  
Executive Secretary/Director of Administration  
North Dakota Public Service Commission  
State Capitol  
600 East Boulevard, Dept. 408  
Bismarck, ND 58505-0408

**RE: Annual Depreciation Rates Amended PSC Order dated June 23, 1992  
Case No. PU-401-88-374  
Compliance Filing**

Dear Mr. Kahl:

Pursuant to the above-referenced order, enclosed is a worksheet, identified as Statement B. This Statement shows the total estimated impact of changes in depreciation rates for North Dakota. Page 3 of Statement B shows the estimated impact to be an increase in annual depreciation expense of \$1,513,253 for the North Dakota Jurisdiction.

Also included with this filing is the Minnesota Public Utilities Commission (MPUC) Order dated March 1, 2022 (Order) certifying proposed remaining lives and net salvage percentages. This Order certifies depreciation rates and methods based on Otter Tail Power Company's (Otter Tail) most recent depreciation study.

The MPUC approved Otter Tail's proposed remaining life of zero years for the Bemidji Hydro plant beginning in 2022. Due to a recent mechanical failure, the plant's age, location, and the challenge of staffing the facility with maintenance personnel experienced in hydro applications, it is no longer prudent to continue electrical generation at the facility. The MPUC also approved a remaining life of 34 years and a net salvage rate of negative 1.60% for use in 2022 depreciation expense and accumulated reserve calculations for Astoria Station, which is consistent with agreements reached in the prior year's depreciation filing. These and other key order points are provided on page 3 of the Order. The parameters are effective January 1, 2022.

A copy of Otter Tail's initial Annual Review of Depreciation Certification filing (Initial Filing) submitted to the MPUC on September 1, 2021, is enclosed in this compliance filing. Attachment 2 of the Initial Filing lists the remaining lives and net salvage, or amortization periods, requested for

certification. The MPUC Order dated October 1, 2020,<sup>1</sup> required an annual compliance filing with an updated Petition Attachment 2. Otter Tail submitted the required annual compliance filing on March 16, 2022, and a copy has been included in this compliance filing.

An electronic copy of this filing is being sent to you at [ndpsc@nd.gov](mailto:ndpsc@nd.gov). An original and seven (7) copies have been sent to you via USPS.

These items are filed for your information. If you have any questions, please contact me at 218-739-8042 or [pfoster@otpc.com](mailto:pfoster@otpc.com).

Sincerely,

*/s/ PAULA M. FOSTER*  
Paula M. Foster  
Supervisor, Regulatory Analysis  
Regulatory Administration

kaw  
Enclosures  
By electronic filing and U.S. Mail

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<sup>1</sup> Docket No. E-017/D-19-547.

# Estimated Impact on North Dakota

Statement B

# 2021 Technical Update



**North Dakota  
(Statement B)**

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/20 Plant Investment B	North Dakota Allocation Factor C	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total D	North Dakota E=C*D	Total F	North Dakota G=C*F	Total H=F-D	North Dakota I=G-E
<b>INTANGIBLE PLANT</b>								
303.91 Software - 5 Year	\$ 5,848,316	0.40689878	\$ 1,169,663	\$ 475,934	\$ 1,169,663	\$ 475,934	\$ -	\$ -
303.92 Software - 10 Year	20,179,746	0.40689878	2,017,975	821,112	2,017,975	821,112		
<b>Total Intangible Plant</b>	<b>\$ 26,028,062</b>		<b>\$ 3,187,638</b>	<b>\$ 1,297,046</b>	<b>\$ 3,187,638</b>	<b>\$ 1,297,046</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STEAM PRODUCTION</b>								
311.00 Structures and Improvements	\$ 121,217,007	0.35000299	\$ 3,256,790	\$ 1,139,887	\$ 3,177,754	\$ 1,112,224	\$ (79,036)	\$ (27,663)
312.00 Boiler Plant Equipment	339,466,251	0.35000299	14,552,480	5,093,412	12,797,043	4,479,003	(1,755,437)	(614,409)
312.10 Boiler Plant Equipment - Landfill	10,412,772	0.35000299	234,287	82,001	233,246	81,637	(1,041)	(364)
314.00 Turbogenerator Units	65,901,519	0.35000299	2,228,668	780,041	1,936,481	677,773	(292,187)	(102,268)
315.00 Accessory Electric Equipment	35,770,319	0.35000299	987,497	345,628	923,863	323,355	(63,634)	(22,273)
316.00 Miscellaneous Power Plant Equipment	6,791,188	0.35000299	336,076	117,628	276,024	96,609	(60,052)	(21,019)
<b>Total Steam Production Plant</b>	<b>\$ 579,559,056</b>		<b>\$ 21,595,798</b>	<b>\$ 7,558,597</b>	<b>\$ 19,344,411</b>	<b>\$ 6,770,601</b>	<b>\$ (2,251,387)</b>	<b>\$ (787,996)</b>
<b>HYDRAULIC PRODUCTION</b>								
331.00 Structures and Improvements	\$ 351,712	0.35000299	\$ 30,415	\$ 10,645	\$ 380	\$ 133	\$ (30,035)	\$ (10,512)
332.00 Reservoirs, Dams and Waterways	7,500,256	0.35000299	1,019,786	356,929	91,503	32,026	(928,283)	(324,903)
333.00 Water Wheels, Turbines & Generators	1,373,867	0.35000299	107,926	37,774	1,398	489	(106,528)	(37,285)
334.00 Accessory Electric Equipment	597,103	0.35000299	48,325	16,915	616	216	(47,709)	(16,699)
335.00 Miscellaneous Power Plant Equipment	435,295	0.35000299	69,491	24,322	901	317	(68,590)	(24,005)
<b>Total Hydraulic Production Plant</b>	<b>\$ 10,258,233</b>		<b>\$ 1,275,943</b>	<b>\$ 446,585</b>	<b>\$ 94,798</b>	<b>\$ 33,181</b>	<b>\$ (1,181,145)</b>	<b>\$ (413,404)</b>
<b>OTHER PRODUCTION</b>								
341.00 Structures and Improvements	\$ 5,336,904	0.35000299	\$ 165,109	\$ 57,790	\$ 165,109	\$ 57,790	\$ -	\$ -
342.00 Fuel Holders and Accessories	1,764,466	0.35000299	50,699	17,744	50,732	17,756	33	12
343.00 Prime Movers	31,398,808	0.35000299	996,344	348,723	998,822	349,590	2,478	867
344.00 Generators								
345.00 Accessory Electric Equipment	1,937,877	0.35000299	54,414	19,045	54,577	19,103	163	58
346.00 Miscellaneous Power Plant Equipment	428,921	0.35000299	14,436	5,053	14,485	5,070	49	17
<b>Total Other Production Plant</b>	<b>\$ 40,866,976</b>		<b>\$ 1,281,002</b>	<b>\$ 448,355</b>	<b>\$ 1,283,725</b>	<b>\$ 449,309</b>	<b>\$ 2,723</b>	<b>\$ 954</b>
<b>WIND PRODUCTION</b>								
341.00 Structures and Improvements	\$ 15,463,308	0.35121794	\$ 213,027	\$ 74,820	\$ 443,746	\$ 155,852	\$ 230,719	\$ 81,032
344.00 Generators	467,617,122	0.35121794	6,690,121	2,349,691	13,684,522	4,806,249	6,994,401	2,456,558
345.00 Accessory Electric Equipment	36,167,744	0.35121794	504,518	177,196	1,042,632	366,191	538,114	188,995
346.00 Miscellaneous Power Plant Equipment	438,269	0.35121794	14,985	5,263	21,155	7,430	6,170	2,167
<b>Total Wind Production Plant</b>	<b>\$ 519,686,443</b>		<b>\$ 7,422,651</b>	<b>\$ 2,606,970</b>	<b>\$ 15,192,055</b>	<b>\$ 5,335,722</b>	<b>\$ 7,769,404</b>	<b>\$ 2,728,752</b>
<b>SOLAR PRODUCTION</b>								
343.00 Prime Movers	\$ 313,436	0.35121794	\$ 12,663	\$ 4,448	\$ 13,307	\$ 4,674	\$ 644	\$ 226
<b>Total Solar Production Plant</b>	<b>\$ 313,436</b>		<b>\$ 12,663</b>	<b>\$ 4,448</b>	<b>\$ 13,307</b>	<b>\$ 4,674</b>	<b>\$ 644</b>	<b>\$ 226</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/20 Plant Investment	North Dakota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	North Dakota	Total	North Dakota	Total	North Dakota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
<b>TRANSMISSION PLANT</b>								
353.00 Station Equipment	\$ 162,264,161	0.38034290	\$ 2,547,547	\$ 968,941	\$ 2,515,094	\$ 956,598	\$ (32,453)	\$ (12,343)
354.00 Towers and Fixtures	191,081,948	0.38034290	2,789,796	1,061,079	2,789,796	1,061,079		
355.00 Poles and Fixtures	147,132,677	0.38034290	2,707,241	1,029,680	2,721,955	1,035,276	14,714	5,596
356.00 Overhead Conductors and Devices	171,989,284	0.38034290	2,820,624	1,072,804	2,786,226	1,059,721	(34,398)	(13,083)
358.00 Underground Conductors and Devices	77,461	0.38034290	480	183	465	177	(15)	(6)
<b>Total Transmission Plant</b>	<b>\$ 672,545,531</b>		<b>\$ 10,865,688</b>	<b>\$ 4,132,687</b>	<b>\$ 10,813,536</b>	<b>\$ 4,112,851</b>	<b>\$ (52,152)</b>	<b>\$ (19,836)</b>
<b>DISTRIBUTION PLANT</b>								
362.00 Station Equipment	\$ 89,667,123	0.45657240	\$ 1,757,476	\$ 802,415	\$ 1,730,575	\$ 790,133	\$ (26,901)	\$ (12,282)
364.00 Poles, Towers and Fixtures	79,123,058	0.45657240	2,302,481	1,051,249	2,302,481	1,051,249		
365.00 Overhead Conductors and Devices	56,852,617	0.45657240	1,279,184	584,040	1,296,240	591,827	17,056	7,787
367.00 Underground Conductors and Devices	92,508,809	0.45657240	1,887,180	861,634	1,914,932	874,305	27,752	12,671
368.00 Line Transformers	112,721,811	0.45657240	1,995,176	910,942	1,972,632	900,649	(22,544)	(10,293)
369.00 Overhead Services	13,652,260	0.45657240	806,849	368,385	804,118	367,138	(2,731)	(1,247)
369.10 Underground Services	46,383,443	0.45657240	1,038,989	474,374	1,043,627	476,491	4,638	2,117
370.00 Meters	27,268,533	0.45657240	913,496	417,077	918,950	419,567	5,454	2,490
370.05 Smart Meters	921,313	0.45657240	47,263	21,579	47,540	21,705	277	126
370.10 Load Management Switches	8,899,439	0.45657240	154,850	70,700	121,032	55,260	(33,818)	(15,440)
371.20 Other Private Lighting	7,107,183	0.45657240	256,569	117,142	265,809	121,361	9,240	4,219
373.00 Street Lighting and Signal Systems	9,509,826	0.45657240	389,903	178,019	428,893	195,821	38,990	17,802
<b>Total Distribution Plant</b>	<b>\$ 544,615,415</b>		<b>\$ 12,829,416</b>	<b>\$ 5,857,556</b>	<b>\$ 12,846,829</b>	<b>\$ 5,865,506</b>	<b>\$ 17,413</b>	<b>\$ 7,950</b>
<b>GENERAL PLANT</b>								
<b>Depreciable</b>								
390.00 Structures and Improvements	\$ 20,656,074	0.40689878	\$ 392,465	\$ 159,694	\$ 388,334	\$ 158,013	\$ (4,131)	\$ (1,681)
390.10 General Office Buildings	6,379,788	0.40689878	51,676	21,027	51,676	21,027		
390.20 Fleet Service Center Building	3,133,344	0.40689878	18,800	7,650	15,353	6,247	(3,447)	(1,403)
390.30 Central Stores Building	4,276,593	0.40689878	(23,094)	(9,397)	(22,666)	(9,223)	428	174
396.00 Power Operated Equipment	1,430,267	0.40689878	58,212	23,686	57,211	23,279	(1,001)	(407)
397.40 Communication Towers	1,877,722	0.40689878	32,109	13,065	31,921	12,989	(188)	(76)
<b>Total Depreciable</b>	<b>\$ 37,753,788</b>		<b>\$ 530,168</b>	<b>\$ 215,725</b>	<b>\$ 521,829</b>	<b>\$ 212,332</b>	<b>\$ (8,339)</b>	<b>\$ (3,393)</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/20 Plant Investment B	North Dakota Allocation Factor C	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total D	North Dakota E=C*D	Total F	North Dakota G=C*F	Total H=F-D	North Dakota I=G-E
<b>Amortizable</b>								
391.00 Office Furniture	\$ 703,063	0.40689878	\$ 46,894	\$ 19,081	\$ 46,894	\$ 19,081	\$ -	\$ -
391.10 Office Equipment	374,681	0.40689878	37,468	15,246	37,468	15,246		
391.20 Duplicating Equipment	239,837	0.40689878	23,984	9,759	23,984	9,759		
391.50 Computer Systems	3,706,467	0.40689878	741,293	301,631	741,293	301,631		
391.60 Computer Related Equipment	2,075,789	0.40689878	415,158	168,927	415,158	168,927		
394.00 Tools, Shop and Garage Equipment	4,147,732	0.40689878	276,654	112,570	276,654	112,570		
394.20 Automated Meter Reading Equipment	950,669	0.40689878	63,410	25,801	63,410	25,801		
397.00 Communication Equipment	2,965,064	0.40689878	197,770	80,472	197,770	80,472		
397.10 Radio Telecommunication Equipment	693,083	0.40689878	69,308	28,201	69,308	28,201		
397.20 Microwave Equipment	3,276,047	0.40689878	218,512	88,912	218,512	88,912		
397.30 Radio Load Control Equipment	459,343	0.40689878	45,934	18,690	45,934	18,690		
<b>Total Amortizable</b>	<b>\$ 19,591,775</b>		<b>\$ 2,136,385</b>	<b>\$ 869,290</b>	<b>\$ 2,136,385</b>	<b>\$ 869,290</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Plant</b>	<b>\$ 57,345,563</b>		<b>\$ 2,666,553</b>	<b>\$ 1,085,015</b>	<b>\$ 2,658,214</b>	<b>\$ 1,081,622</b>	<b>\$ (8,339)</b>	<b>\$ (3,393)</b>
<b>TOTAL UTILITY</b>	<b>\$ 2,451,218,715</b>		<b>\$ 61,137,352</b>	<b>\$ 23,437,259</b>	<b>\$ 65,434,513</b>	<b>\$ 24,950,512</b>	<b>\$ 4,297,161</b>	<b>\$ 1,513,253</b>
<b>STEAM PRODUCTION</b>								
<b>Big Stone</b>								
311.00 Structures and Improvements	\$ 80,325,431	0.35000299	\$ 2,225,014	\$ 778,762	\$ 2,241,080	\$ 784,385	\$ 16,066	\$ 5,623
312.00 Boiler Plant Equipment	195,361,279	0.35000299	6,525,067	2,283,793	6,681,356	2,338,495	156,289	54,702
312.10 Boiler Plant Equipment - Landfill								
314.00 Turbogenerator Units	30,372,433	0.35000299	507,220	177,529	510,257	178,591	3,037	1,062
315.00 Accessory Electric Equipment	20,863,979	0.35000299	523,686	183,292	523,686	183,292		
316.00 Miscellaneous Power Plant Equipment	3,328,474	0.35000299	83,212	29,124	84,543	29,590	1,331	466
<b>Total Big Stone</b>	<b>\$ 330,251,596</b>		<b>\$ 9,864,199</b>	<b>\$ 3,452,500</b>	<b>\$ 10,040,922</b>	<b>\$ 3,514,353</b>	<b>\$ 176,723</b>	<b>\$ 61,853</b>
<b>Hoot Lake Units 2 and 3</b>								
311.00 Structures and Improvements	\$ 6,096,309	0.35000299	\$ 454,175	\$ 158,963	\$ 359,073	\$ 125,677	\$ (95,102)	\$ (33,286)
312.00 Boiler Plant Equipment	37,830,819	0.35000299	5,572,480	1,950,385	3,586,362	1,255,237	(1,986,118)	(695,148)
312.10 Boiler Plant Equipment - Landfill	10,412,772	0.35000299	234,287	82,001	233,246	81,637	(1,041)	(364)
314.00 Turbogenerator Units	11,558,817	0.35000299	1,126,985	394,448	812,585	284,407	(314,400)	(110,041)
315.00 Accessory Electric Equipment	2,766,673	0.35000299	246,511	86,280	182,877	64,007	(63,634)	(22,273)
316.00 Miscellaneous Power Plant Equipment	1,190,054	0.35000299	186,957	65,436	118,529	41,486	(68,428)	(23,950)
<b>Total Hoot Lake Units 2 and 3</b>	<b>\$ 69,855,444</b>		<b>\$ 7,821,395</b>	<b>\$ 2,737,513</b>	<b>\$ 5,292,672</b>	<b>\$ 1,852,451</b>	<b>\$ (2,528,723)</b>	<b>\$ (885,062)</b>

**OTTER TAIL POWER COMPANY**

Statement B

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Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/20 Plant Investment	North Dakota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	North Dakota	Total	North Dakota	Total	North Dakota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
<b>Coyote</b>								
311.00 Structures and Improvements	\$ 34,795,267	0.35000299	\$ 577,601	\$ 202,162	\$ 577,601	\$ 202,162	\$ -	\$ -
312.00 Boiler Plant Equipment	106,274,153	0.35000299	2,454,933	859,234	2,529,325	885,271	74,392	26,037
312.10 Boiler Plant Equipment - Landfill		0.35000299						
314.00 Turbogenerator Units	23,970,269	0.35000299	594,463	208,064	613,639	214,775	19,176	6,711
315.00 Accessory Electric Equipment	12,139,667	0.35000299	217,300	76,056	217,300	76,056		
316.00 Miscellaneous Power Plant Equipment	2,272,660	0.35000299	65,907	23,068	72,952	25,533	7,045	2,465
<b>Total Coyote</b>	<b>\$ 179,452,016</b>		<b>\$ 3,910,204</b>	<b>\$ 1,368,584</b>	<b>\$ 4,010,817</b>	<b>\$ 1,403,797</b>	<b>\$ 100,613</b>	<b>\$ 35,213</b>
<b>HYDRAULIC PRODUCTION</b>								
<b>Hoot Lake</b>								
331.00 Structures and Improvements	\$ 69,354	0.35000299	\$ 270	\$ 95	\$ -	\$ -	\$ (270)	\$ (95)
332.00 Reservoirs, Dams and Waterways	297,674	0.35000299	10,270	3,595	119	42	(10,151)	(3,553)
333.00 Water Wheels, Turbines & Generators	104,195	0.35000299	2,449	857	31	11	(2,418)	(846)
334.00 Accessory Electric Equipment	34,651	0.35000299	1,119	392	14	5	(1,105)	(387)
335.00 Miscellaneous Power Plant Equipment	48,801	0.35000299	8,950	3,133	117	41	(8,833)	(3,092)
<b>Total Hoot Lake</b>	<b>\$ 554,675</b>		<b>\$ 23,058</b>	<b>\$ 8,072</b>	<b>\$ 281</b>	<b>\$ 99</b>	<b>\$ (22,777)</b>	<b>\$ (7,973)</b>
<b>Wright</b>								
331.00 Structures and Improvements	\$ 19,026	0.35000299	\$ 927	\$ 324	\$ 11	\$ 4	\$ (916)	\$ (320)
332.00 Reservoirs, Dams and Waterways	892,711	0.35000299	147,387	51,586	1,875	656	(145,512)	(50,930)
333.00 Water Wheels, Turbines & Generators	545,392	0.35000299	33,323	11,663	436	153	(32,887)	(11,510)
334.00 Accessory Electric Equipment	202,552	0.35000299	18,027	6,310	223	78	(17,804)	(6,232)
335.00 Miscellaneous Power Plant Equipment	115,218	0.35000299	15,289	5,351	196	69	(15,093)	(5,282)
<b>Total Wright</b>	<b>\$ 1,774,899</b>		<b>\$ 214,953</b>	<b>\$ 75,234</b>	<b>\$ 2,741</b>	<b>\$ 960</b>	<b>\$ (212,212)</b>	<b>\$ (74,274)</b>
<b>Pisgah</b>								
331.00 Structures and Improvements	\$ 12,118	0.35000299	\$ 471	\$ 165	\$ 6	\$ 2	\$ (465)	\$ (163)
332.00 Reservoirs, Dams and Waterways	3,054,986	0.35000299	385,234	134,833	70,265	24,593	(314,969)	(110,240)
333.00 Water Wheels, Turbines & Generators	159,732	0.35000299	17,315	6,060	224	78	(17,091)	(5,982)
334.00 Accessory Electric Equipment	102,487	0.35000299	10,474	3,666	133	47	(10,341)	(3,619)
335.00 Miscellaneous Power Plant Equipment	62,744	0.35000299	12,091	4,232	157	55	(11,934)	(4,177)
<b>Total Pisgah</b>	<b>\$ 3,392,067</b>		<b>\$ 425,585</b>	<b>\$ 148,956</b>	<b>\$ 70,785</b>	<b>\$ 24,775</b>	<b>\$ (354,800)</b>	<b>\$ (124,181)</b>
<b>Dayton Hollow</b>								
331.00 Structures and Improvements	\$ 16,269	0.35000299	\$ 2,772	\$ 970	\$ 36	\$ 13	\$ (2,736)	\$ (957)
332.00 Reservoirs, Dams and Waterways	1,817,534	0.35000299	302,619	105,918	16,540	5,789	(286,079)	(100,129)
333.00 Water Wheels, Turbines & Generators	226,751	0.35000299	24,217	8,476	317	111	(23,900)	(8,365)
334.00 Accessory Electric Equipment	193,342	0.35000299	14,385	5,035	193	68	(14,192)	(4,967)
335.00 Miscellaneous Power Plant Equipment	111,159	0.35000299	19,731	6,906	256	90	(19,475)	(6,816)
<b>Total Dayton Hollow</b>	<b>\$ 2,365,055</b>		<b>\$ 363,724</b>	<b>\$ 127,305</b>	<b>\$ 17,342</b>	<b>\$ 6,071</b>	<b>\$ (346,382)</b>	<b>\$ (121,234)</b>

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Proposed: VG Procedure / RL Technique

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<b>Taplin Gorge</b>									
331.00 Structures and Improvements	\$ 35,140	0.35000299	\$ 520	\$ 182	\$ 7	\$ 2	\$ (513)	\$ (180)	
332.00 Reservoirs, Dams and Waterways	602,762	0.35000299	60,939	21,329	784	274	(60,155)	(21,055)	
333.00 Water Wheels, Turbines & Generators	15,110	0.35000299	193	68	3	1	(190)	(67)	
334.00 Accessory Electric Equipment	58,695	0.35000299	3,815	1,335	47	16	(3,768)	(1,319)	
335.00 Miscellaneous Power Plant Equipment	96,303	0.35000299	13,261	4,641	173	61	(13,088)	(4,580)	
<b>Total Taplin Gorge</b>	<b>\$ 808,010</b>		<b>\$ 78,728</b>	<b>\$ 27,555</b>	<b>\$ 1,014</b>	<b>\$ 354</b>	<b>\$ (77,714)</b>	<b>\$ (27,201)</b>	
<b>Bemidji</b>									
331.00 Structures and Improvements	\$ 199,805	0.35000299	\$ 25,455	\$ 8,909	\$ 320	\$ 112	\$ (25,135)	\$ (8,797)	
332.00 Reservoirs, Dams and Waterways	834,589	0.35000299	113,337	39,668	1,920	672	(111,417)	(38,996)	
333.00 Water Wheels, Turbines & Generators	322,687	0.35000299	30,429	10,650	387	135	(30,042)	(10,515)	
334.00 Accessory Electric Equipment	5,376	0.35000299	505	177	6	2	(499)	(175)	
335.00 Miscellaneous Power Plant Equipment	1,070	0.35000299	169	59	2	1	(167)	(58)	
<b>Total Bemidji</b>	<b>\$ 1,363,527</b>		<b>\$ 169,895</b>	<b>\$ 59,463</b>	<b>\$ 2,635</b>	<b>\$ 922</b>	<b>\$ (167,260)</b>	<b>\$ (58,541)</b>	
<b>OTHER PRODUCTION</b>									
<b>Jamestown</b>									
341.00 Structures and Improvements	\$ 311,512	0.35000299	\$ 6,532	\$ 2,287	\$ 6,532	\$ 2,287	\$ -	\$ -	
342.00 Fuel Holders and Accessories	415,964	0.35000299	12,110	4,238	12,110	4,238			
343.00 Prime Movers	6,952,527	0.35000299	119,228	41,730	119,531	41,836	303	106	
344.00 Generators		0.35000299							
345.00 Accessory Electric Equipment	227,590	0.35000299	5,926	2,074	5,918	2,072	(8)	(2)	
346.00 Miscellaneous Power Plant Equipment	88,665	0.35000299	3,165	1,108	3,182	1,114	17	6	
<b>Total Jamestown</b>	<b>\$ 7,996,258</b>		<b>\$ 146,961</b>	<b>\$ 51,437</b>	<b>\$ 147,273</b>	<b>\$ 51,547</b>	<b>\$ 312</b>	<b>\$ 110</b>	
<b>Jamestown Unit 1</b>									
341.00 Structures and Improvements	\$ 286,659	0.35000299	\$ 5,762	\$ 2,017	\$ 5,762	\$ 2,017	\$ -	\$ -	
342.00 Fuel Holders and Accessories	379,195	0.35000299	11,603	4,061	11,603	4,061			
343.00 Prime Movers	3,030,866	0.35000299	60,011	21,004	60,314	21,110	303	106	
344.00 Generators		0.35000299							
345.00 Accessory Electric Equipment	155,272	0.35000299	2,795	978	2,779	973	(16)	(5)	
346.00 Miscellaneous Power Plant Equipment	85,462	0.35000299	3,171	1,110	3,188	1,116	17	6	
<b>Total Jamestown Unit 1</b>	<b>\$ 3,937,454</b>		<b>\$ 83,342</b>	<b>\$ 29,170</b>	<b>\$ 83,646</b>	<b>\$ 29,277</b>	<b>\$ 304</b>	<b>\$ 107</b>	
<b>Jamestown Unit 2</b>									
341.00 Structures and Improvements	\$ 24,853	0.35000299	\$ 770	\$ 270	\$ 770	\$ 270	\$ -	\$ -	
342.00 Fuel Holders and Accessories	36,769	0.35000299	507	177	507	177			
343.00 Prime Movers	3,921,661	0.35000299	59,217	20,726	59,217	20,726			
344.00 Generators		0.35000299							
345.00 Accessory Electric Equipment	72,318	0.35000299	3,131	1,096	3,139	1,099	8	3	
346.00 Miscellaneous Power Plant Equipment	3,203	0.35000299	(6)	(2)	(6)	(2)			
<b>Total Jamestown Unit 2</b>	<b>\$ 4,058,804</b>		<b>\$ 63,619</b>	<b>\$ 22,267</b>	<b>\$ 63,627</b>	<b>\$ 22,270</b>	<b>\$ 8</b>	<b>\$ 3</b>	

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/20 Plant Investment B	North Dakota Allocation Factor C	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total D	North Dakota E=C*D	Total F	North Dakota G=C*F	Total H=F-D	North Dakota I=G-E
<b>Lake Preston</b>								
341.00 Structures and Improvements	\$ 233,982	0.35000299	\$ 3,814	\$ 1,335	\$ 3,814	\$ 1,335	\$ -	\$ -
342.00 Fuel Holders and Accessories	328,705	0.35000299	5,752	2,013	5,785	2,025	33	12
343.00 Prime Movers	3,282,642	0.35000299	51,866	18,153	51,866	18,153		
344.00 Generators		0.35000299						
345.00 Accessory Electric Equipment	400,094	0.35000299	6,562	2,297	6,602	2,311	40	14
346.00 Miscellaneous Power Plant Equipment	21,607	0.35000299	214	75	214	75		
<b>Total Lake Preston</b>	<b>\$ 4,267,030</b>		<b>\$ 68,208</b>	<b>\$ 23,873</b>	<b>\$ 68,281</b>	<b>\$ 23,899</b>	<b>\$ 73</b>	<b>\$ 26</b>
<b>Solway Combustion Turbine</b>								
341.00 Structures and Improvements	\$ 4,791,410	0.35000299	\$ 154,763	\$ 54,168	\$ 154,763	\$ 54,168	\$ -	\$ -
342.00 Fuel Holders and Accessories	1,019,797	0.35000299	32,837	11,493	32,837	11,493		
343.00 Prime Movers	20,572,001	0.35000299	804,365	281,530	806,422	282,250	2,057	720
344.00 Generators								
345.00 Accessory Electric Equipment	1,310,193	0.35000299	41,926	14,674	42,057	14,720	131	46
346.00 Miscellaneous Power Plant Equipment	318,649	0.35000299	11,057	3,870	11,089	3,881	32	11
<b>Total Solway Combustion Turbine</b>	<b>\$ 28,012,050</b>		<b>\$ 1,044,948</b>	<b>\$ 365,735</b>	<b>\$ 1,047,168</b>	<b>\$ 366,512</b>	<b>\$ 2,220</b>	<b>\$ 777</b>
<b>Fergus Falls Control Center</b>								
341.00 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342.00 Fuel Holders and Accessories								
343.00 Prime Movers	591,638	0.35000299	20,885	7,310	21,003	7,351	118	41
344.00 Generators								
345.00 Accessory Electric Equipment								
346.00 Miscellaneous Power Plant Equipment								
<b>Total Fergus Falls Control Center</b>	<b>\$ 591,638</b>		<b>\$ 20,885</b>	<b>\$ 7,310</b>	<b>\$ 21,003</b>	<b>\$ 7,351</b>	<b>\$ 118</b>	<b>\$ 41</b>
<b>WIND PRODUCTION</b>								
<b>Ashtabula</b>								
341.00 Structures and Improvements	\$ 3,248,290	0.35121794	\$ 85,430	\$ 30,005	\$ 82,831	\$ 29,092	\$ (2,599)	\$ (913)
344.00 Generators	107,003,265	0.35121794	2,899,788	1,018,458	2,814,186	988,393	(85,602)	(30,065)
345.00 Accessory Electric Equipment	6,479,774	0.35121794	173,010	60,764	167,826	58,944	(5,184)	(1,820)
346.00 Miscellaneous Power Plant Equipment	121,175	0.35121794	3,781	1,328	6,131	2,153	2,350	825
<b>Total Ashtabula</b>	<b>\$ 116,852,504</b>		<b>\$ 3,162,009</b>	<b>\$ 1,110,555</b>	<b>\$ 3,070,974</b>	<b>\$ 1,078,582</b>	<b>\$ (91,035)</b>	<b>\$ (31,973)</b>
<b>Langdon</b>								
341.00 Structures and Improvements	\$ 2,484,069	0.35121794	\$ 64,586	\$ 22,684	\$ 62,350	\$ 21,898	\$ (2,236)	\$ (786)
344.00 Generators	69,717,721	0.35121794	1,868,435	656,228	1,847,520	648,882	(20,915)	(7,346)
345.00 Accessory Electric Equipment	7,407,275	0.35121794	196,293	68,942	189,626	66,600	(6,667)	(2,342)
346.00 Miscellaneous Power Plant Equipment	152,324	0.35121794	5,849	2,054	7,510	2,638	1,661	584
<b>Total Langdon</b>	<b>\$ 79,761,389</b>		<b>\$ 2,135,163</b>	<b>\$ 749,908</b>	<b>\$ 2,107,006</b>	<b>\$ 740,018</b>	<b>\$ (28,157)</b>	<b>\$ (9,890)</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/20 Plant Investment B	North Dakota Allocation Factor C	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total D	North Dakota E=C*D	Total F	North Dakota G=C*F	Total H=F-D	North Dakota I=G-E
<b>Luverne</b>								
341.00 Structures and Improvements	\$ 2,266,581	0.35121794	\$ 63,011	\$ 22,131	\$ 61,198	\$ 21,494	\$ (1,813)	\$ (637)
344.00 Generators	66,965,098	0.35121794	1,921,898	675,005	1,901,809	667,949	(20,089)	(7,056)
345.00 Accessory Electric Equipment	4,863,837	0.35121794	135,215	47,490	131,324	46,123	(3,891)	(1,367)
346.00 Miscellaneous Power Plant Equipment	164,770	0.35121794	5,355	1,881	7,514	2,639	2,159	758
<b>Total Luverne</b>	<b>\$ 74,260,286</b>		<b>\$ 2,125,479</b>	<b>\$ 746,507</b>	<b>\$ 2,101,845</b>	<b>\$ 738,205</b>	<b>\$ (23,634)</b>	<b>\$ (8,302)</b>
<b>Merricourt</b>								
341.00 Structures and Improvements	\$ 7,464,368	0.35121794	\$ -	\$ -	\$ 237,367	\$ 83,368	\$ 237,367	\$ 83,368
344.00 Generators	223,931,038	0.35121794			7,121,007	2,501,025	7,121,007	2,501,025
345.00 Accessory Electric Equipment	17,416,858	0.35121794			553,856	194,524	553,856	194,524
346.00 Miscellaneous Power Plant Equipment		0.35121794						
<b>Total Merricourt</b>	<b>\$ 248,812,264</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,912,230</b>	<b>\$ 2,778,917</b>	<b>\$ 7,912,230</b>	<b>\$ 2,778,917</b>
<b>SOLAR PRODUCTION</b>								
<b>Jamestown</b>								
343.00 Prime Movers	\$ 159,181	0.35121794	\$ 6,431	\$ 2,259	\$ 6,813	\$ 2,393	\$ 382	\$ 134
<b>Total Jamestown</b>	<b>\$ 159,181</b>		<b>\$ 6,431</b>	<b>\$ 2,259</b>	<b>\$ 6,813</b>	<b>\$ 2,393</b>	<b>\$ 382</b>	<b>\$ 134</b>
<b>Rush Lake</b>								
343.00 Prime Movers	\$ 154,255	0.35121794	\$ 6,232	\$ 2,189	\$ 6,494	\$ 2,281	\$ 262	\$ 92
<b>Total Rush Lake</b>	<b>\$ 154,255</b>		<b>\$ 6,232</b>	<b>\$ 2,189</b>	<b>\$ 6,494</b>	<b>\$ 2,281</b>	<b>\$ 262</b>	<b>\$ 92</b>

Minnesota Public Utilities  
Commission Order  
Dated March 1, 2022

Docket No. E017/D-21-669

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

Katie J. Sieben	Chair
Valerie Means	Commissioner
Matthew Schuerger	Commissioner
Joseph K. Sullivan	Commissioner
John A. Tuma	Commissioner

In the Matter of the Petition by Otter Tail  
Power Company for Approval of its 2021  
Annual Review of Depreciation Certification

ISSUE DATE: March 1, 2022

DOCKET NO. E-017/D-21-669

ORDER APPROVING REMAINING  
LIVES AND SALVAGE RATES AND  
REQUIRING FILINGS

**PROCEDURAL HISTORY**

On September 1, 2021, Otter Tail Power Company (Otter Tail or the Company) filed its 2021 Annual Review of Depreciation Certification.

On December 1, 2021, the Minnesota Department of Commerce, Division of Energy Resources (the Department) filed comments.

On December 10, 2021, Otter Tail filed reply comments.

On February 17, 2022, the Commission met to consider the matter.

**FINDINGS AND CONCLUSIONS**

**I. Introduction**

Otter Tail filed its petition under Minn. Stat. § 216B.11 and Minn. R. 7825.0700 to 7825.0900, which govern depreciation filings, and which require annual filings,<sup>1</sup> as well as five-year depreciation studies.<sup>2</sup>

“Depreciation” is the loss of an asset’s service value due to consumption or prospective retirement other than losses that can be restored through routine maintenance or paid for by insurance.<sup>3</sup>

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<sup>1</sup> Minn. R. 7825.0600, subp. 2, item D.

<sup>2</sup> Minn. R. 7825.0700, subp. 1.

<sup>3</sup> Minn. R. 7825.0500, subp. 6.

Assets may depreciate due to wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, and changes in demand and requirements of public authorities, among other causes.<sup>4</sup>

Depreciation accounting permits a utility to recover the cost of a tangible capital asset, plus the cost of decommissioning the asset over the asset's useful life.<sup>5</sup> "Decommissioning costs" refers to the anticipated cost of removing an asset at the end of its useful life, offset by the asset's anticipated salvage value; the opposite of this number—salvage value minus cost of removal—is called net salvage.<sup>6</sup>

The Commission sets a utility's rates with the goal of providing the utility a reasonable opportunity to recover its costs plus a fair return on its assets. Depreciation influences this calculation because depreciation represents a form of cost, and because depreciation reduces the amount of assets upon which the utility earns a return. If a utility understates its depreciation, this error will result in lower costs, a higher asset balance over time, and assets that reach the end of their useful lives before the utility has fully recovered its investment in them.

When companies choose the remaining-life technique for depreciating group property accounts, the overall life and salvage factors may not change, but depreciation rates are adjusted annually to reflect the passage of time on remaining life values and the impact of plant additions or retirements. Consequently, annual depreciation study updates are required when the remaining-life technique is employed. With the exception of certain General Plant accounts for which the Company uses amortization accounting, Otter Tail uses a remaining-life accounting method and must therefore file annual depreciation study updates.

## **II. Otter Tail's Petition**

In its petition, Otter Tail proposed to adjust depreciation rates to reflect one year's passage of time for the remaining lives of all facilities. The Company requested that its proposed changes to the remaining lives and salvage rates be effective January 1, 2022.

The Company provided details required by previous Commission orders, including information on peaking capacity costs, a comparison of retirement estimates to those provided in its most recent Integrated Resource Plan (IRP), and the status of a hydro license renewal application.

The Company also made specific proposals relating to the Bemidji Hydro plant and the Astoria Station plant. Otter Tail stated that Bemidji Hydro had recently experienced a major mechanical failure, and for a variety of reasons, it was no longer prudent to continue electrical generation at the facility. Consequently, Otter Tail did not request any further remaining life for this plant.

Astoria Station is a 245-megawatt natural gas combustion turbine that entered commercial service in 2021. Otter Tail asked the Commission to approve a remaining life of 34 years and a net salvage percentage of -1.60% for use in 2022 depreciation expense and accumulated reserve

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<sup>4</sup> *Id.*

<sup>5</sup> *Id.* at subp. 7.

<sup>6</sup> *Id.* at subp. 8.

calculations for Astoria Station. The Company noted that it plans to undertake a more formal decommissioning estimate as part of its 2023 five-year depreciation filing.

### **III. Department Comments**

The Department reviewed Otter Tail's petition, found that the filing was in compliance with previous Commission orders, and did not oppose the Company's proposed remaining lives and salvage rates.

The Department found that Otter Tail had included the required information relating to retirement estimates in the most current IRP, peaking capacity costs, and the status of its hydro license application. Additionally, the Department stated that the Bemidji Hydro proposal was reasonable given the retirement of the plant, and the Astoria Station proposal was consistent with prior Commission orders; the Department did not oppose either proposal.

Consequently, the Department recommended that the Commission approve Otter Tail's proposed remaining lives and salvage rates.

### **IV. Commission Action**

The Commission agrees with the Department's reasoning and will approve Otter Tail's remaining and lives and salvage rates. The Commission will further direct the Company to include additional information in future filings, as set forth in the ordering paragraphs below.

## **ORDER**

1. The Commission approves all of Otter Tail's proposed remaining life and salvage rates.
2. The Commission approves Otter Tail's proposed effective date of January 1, 2022.
3. Otter Tail must file its next annual depreciation study by September 1, 2022.
4. In its next depreciation filing, Otter Tail must include peaking capacity cost information ordered by the Commission in Docket No. E-017/RP-05-968, comparing its new in-service Astoria Station peaking capacity costs to the short-term peaking capacity costs approved in the general rate case, Docket No. E-017/GR-15-1033.
5. Otter Tail must provide in its next depreciation filing the status of its hydro license application including the term granted by the Federal Energy Regulatory Commission.
6. The Commission approves Otter Tail's proposed remaining life of 0 years for the Bemidji plant for use in depreciation expense and reserve calculations in 2022.
7. The Commission approves Otter Tail's proposed 34-year remaining life for Astoria Station. The Company shall set Astoria Station's net salvage rate to negative 1.60 percent for prospective use in 2022 depreciation expense and accumulated reserve calculation purposes.

8. This order shall become effective immediately.

BY ORDER OF THE COMMISSION



Will Seuffert  
Executive Secretary



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## **CERTIFICATE OF SERVICE**

I, Chrishna Beard, hereby certify that I have this day, served a true and correct copy of the following document to all persons at the addresses indicated below or on the attached list by electronic filing, electronic mail, courier, interoffice mail or by depositing the same enveloped with postage paid in the United States mail at St. Paul, Minnesota.

**Minnesota Public Utilities Commission**  
**ORDER APPROVING REMAINING LIVES AND SALVAGE RATES AND**  
**REQUIRING FILINGS**

Docket Number **E-017/D-21-669**  
Dated this 1st day of March, 2022

/s/ Chrishna Beard

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_21-669_D-21-669
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_21-669_D-21-669
Loyal	Demmer	ldemmer@otpc.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_21-669_D-21-669
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St  Superior, WI 54880-4421	Electronic Service	No	OFF_SL_21-669_D-21-669
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280  Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_21-669_D-21-669
Jessica	Fyhrie	jfyhrie@otpc.com	Otter Tail Power Company	PO Box 496  Fergus Falls, MN 56538-0496	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W  Farmington, MN 55024	Electronic Service	No	OFF_SL_21-669_D-21-669
Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.	11 East Superior St Ste 125  Duluth, MN 55802	Electronic Service	No	OFF_SL_21-669_D-21-669
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-669_D-21-669

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	OFF_SL_21-669_D-21-669
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-669_D-21-669
Matthew	Olsen	molsen@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_21-669_D-21-669
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Cary	Stephenson	cStephenson@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Stuart	Tommerdahl	stommerdahl@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_21-669_D-21-669

Otter Tail Power Company's  
2021 Minnesota Annual Review of  
Depreciation Certification Filing

Minnesota Docket No. E017/D-21-669

215 South Cascade Street  
PO Box 496  
Fergus Falls, Minnesota 56538-0496  
218 739-8200  
[www.otpc.com](http://www.otpc.com) (web site)

September 01, 2021



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

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of its  
2021 Annual Review of Depreciation Certification  
Docket No. E017/D-21-**

Dear Mr. Seuffert:

Otter Tail Power Company (Otter Tail) hereby submits its 2021 Annual Review of Depreciation Certification.

Otter Tail 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 Certificate of Service is also enclosed.

Please contact me at (218) 739-8659 or [ldemmer@otpc.com](mailto:ldemmer@otpc.com) if you have any questions.

Sincerely,

*/s/ LOYAL K. DEMMER*  
Loyal K. Demmer, CMA  
Senior Depreciation Accountant

tlk  
Enclosures  
By electronic filing  
c: Service List

**STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION**

**In the Matter of Otter Tail Power  
Company's Petition for Approval of  
its 2021 Annual Review of  
Depreciation Certification**

**Docket No. E017/D-21-**

**SUMMARY OF FILING**

Please take notice that on September 1, 2021, Otter Tail Power Company filed its 2021 Annual Review of Depreciation Certification with the Minnesota Public Utilities Commission. The study is being filed pursuant to Minn. R. 7825.0700.

**STATE OF MINNESOTA  
BEFORE THE  
MINNESOTA PUBLIC UTILITIES COMMISSION**

**In the Matter of Otter Tail Power  
Company's Petition for Approval of its  
2021 Annual Review of Depreciation  
Certification**

**Docket No. E017/D-21-**

**PETITION OF OTTER TAIL POWER  
COMPANY**

**I. INTRODUCTION**

Pursuant to Minn. R. 7825.0700, Otter Tail Power Company (Otter Tail or the Company) hereby files its 2021 Annual Petition for Depreciation Certification. Otter Tail requests that the study be certified effective January 1, 2022.

**II. GENERAL FILING INFORMATION**

Pursuant to Minn. R. 7829.1300, subp. 4, Otter Tail provides the following general information.

**A. Name, Address, and Telephone Number of Utility**

Otter Tail Power Company  
215 South Cascade Street  
Post Office Box 496  
Fergus Falls, MN 56538-0496  
(218) 739-8200

**B. Name, Address, and Telephone Number of Utility Attorney**

Cary Stephenson  
Associate General Counsel  
Otter Tail Power Company  
215 South Cascade Street  
Post Office Box 496  
Fergus Falls, MN 56538-0496  
(218) 739-8956  
cstephenson@otpco.com

**C. Date of Filing and Date Proposed Remaining Lives and Salvage Percentages to Take Effect**

The filing date is September 1, 2021 and is based on plant-in-service and accumulated reserve balances as of December 31<sup>st</sup>, 2020. Otter Tail requests that the proposed remaining lives and salvage percentages be approved effective January 1, 2022, for 2022 depreciation expense and accumulated reserve calculation purposes.

**D. Controlling Law for the Filing**

Minn. Stat. §216B.08 and §216B.11, and Minn. R. 7825.0700 – 7825.0900 control the filing.

**E. Title of Utility Employee Responsible for Filing**

Loyal K. Demmer, CMA  
Senior Depreciation Accountant  
Otter Tail Power Company  
215 South Cascade Street  
Post Office Box 496  
Fergus Falls, MN 56538-0496  
(218) 739-8659  
[ldemmer@otpc.com](mailto:ldemmer@otpc.com)

**III. DESCRIPTION OF FILING**

This filing constitutes Otter Tail’s 2021 Annual Petition for Depreciation Certification. Otter Tail’s last five-year comprehensive depreciation study was filed in 2018 and approved by the Minnesota Public Utilities Commission (Commission) on July 17, 2019, in Docket No. E017/D-18-568. Otter Tail’s next five-year comprehensive depreciation study is due September 1, 2023. Annual depreciation certification filings are to be filed on or before September 1 of each year in the four interim years between the five-year comprehensive depreciation studies.

This petition contains four attachments:

1. 2021 Depreciation Rate Study prepared by Foster Associates Consultants, LLC, Attachment No. 1
2. Proposed Remaining Lives and Salvage Percentages for Use in 2022, Attachment No. 2
3. Supplemental Comments, Attachment No. 3

4. Comparison of Retirement Dates between this filing and the Company's most recent Commission approved Resource Plan that was filed in Docket No. E017/RP-16-386, Attachment No. 4

Attachment No. 1 contains Statement B, which is a Comparison of Current and Proposed Accruals showing depreciation expense for both total Company and the portion allocated to the Minnesota jurisdiction based on plant in-service balances as of December 31, 2020. Other statements in Attachment No. 1 provide the rest of the schedules required in an annual review of depreciation.

Attachment No. 2 lists the property accounts for which the Company requests certification of the remaining lives and salvage percentages to be used in determining 2022 depreciation rates.

Attachment No. 3, "Supplemental Comments," addresses additional information not included in Attachment No. 1; specifically, it includes comments related to long-term depreciation planning and explanations about future plant additions and retirements.

Attachment No. 4 provides a schedule and narrative explaining differences between the remaining lives used in this Petition and the Company's most recent Commission approved Integrated Resource Plan that was filed on June 1, 2016.

## **IV. OTHER DEPRECIATION FILING MATTERS**

### **A. Peaking Capacity Cost Information**

The Commission's Order Accepting Resource Plan Change, (Docket No. E017/RP-05-968) dated March 26, 2009 (2009 IRP Order), requires that: "In its first depreciation filing that includes new peaking generators, Otter Tail shall compare the last rate case's short-term peaking capacity costs to the peaking capacity costs of the new generators." This filing with plant in service balances as of December 31<sup>st</sup>, 2020, does not include any new peaking generators in service, so there is no cost information to report with this filing. Otter Tail did place into service its new Astoria Station peaking generator for commercial operation in Q1 2021; therefore, Otter Tail will be able to apply those 2021 plant-in-service peaking costs in its 2022 depreciation filing, in order to comply with the 2009 IRP Order requirement for peaking plants.

Otter Tail respectfully requests that the Commission consider whether the 2009 IRP Order peaking plant reporting requirement remains relevant and useful in light of Otter Tail's pending rate proceeding (Docket No. E017/GR-20-719), and the filing of our 2021 Integrated Resource

Plan (which has the same filing date as this annual depreciation filing). These filings and the passage of time call into question whether it is necessary to include the peaking plant reporting requirement in next year's depreciation filing.

## **B. Remaining Lives and Salvage Percentages**

Otter Tail derives its Remaining Lives and Salvage Percentages based on 5-year Depreciation Studies and subsequently updates them annually in Technical Updates during each of the interim four years. These calculations are as of the Depreciation Study or annual Technical Update date (12/31 of the prior calendar year). These are then analyzed through the depreciation certification process and are proposed for use in the year following that year's depreciation certification filing to be used for calculating depreciation expense and accumulated reserve purposes. This results in a systematic and consecutive one-year lag, which when applied consistently over time yields uniform depreciation expense recognition in a rate regulated environment. In this filing, Otter Tail continues to reduce its depreciation study calculated Remaining Life for all AYFR property by one year to account for the passage of time from the depreciation study date to the effective date when the depreciation parameters will actually be applied for depreciation expense and reserve calculation purposes.

### **1. Hoot Lake Plant Decommissioning:**

On December 31, 2020, the book date of this filing, the Hoot Lake Plant (HLP) reserve ratio was at 110.4 percent (without the ash landfill which has a longer remaining life). The salvage percentage proposed and approved in Otter Tail's last Depreciation filing for Hoot Lake Plant was -18.9 percent (Docket No. E017/D-20-703) for use in 2021 depreciation expense calculation purposes. This reflects a target reserve ratio for end of plant life of 118.9 percent, netting to an additional 8.5 percent (118.9 percent - 110.4 percent) of the plant's in service balance as needed in 2021 depreciation expense. That amount was realized through June 2021 bringing the applicable plant accounts to being fully depreciated in 2021.

### **2. Hydro Relicensing**

Otter Tail's current Federal Energy Regulatory Commission (FERC) hydro license expires in 2021. Otter Tail is in the process of license renewal (a multi-year endeavor). The renewed license, when granted, is expected to be for a forty-year term per FERC's standard licensing terms. Otter Tail has to date completed all the necessary hydro licensing filing obligations, and the process

is under the review of the FERC. Otter Tail is not aware of any issues that would hinder relicensing. Like Otter Tail's current FERC hydro license, Otter Tail is linking the productive remaining lives of its hydro facilities to the term of this forty-year hydro license since this license is required to be able to operate the units for electrical generation.

### **3. Bemidji Hydro Plant**

Recently Otter Tail experienced a major mechanical failure at the Bemidji Hydro plant. Taken together, the plant's age, location, and the challenge of staffing the facility with maintenance personnel experienced in hydro applications indicated it was not prudent to continue electrical generation at the facility. Otter Tail reviewed accounting options for the treatment of this facility which including writing off the value of the facility in 2021, and is not requesting any further remaining life for this facility in Attachment 2, Proposed Remaining Lives and Salvage Percentages for use in depreciation expense and reserve calculations in 2022. The Bemidji Hydro facility which operates on the Mississippi river at Bemidji, MN does not operate under the FERC jurisdiction, and is not part of the FERC hydro relicensing process.

### **4. Astoria Station**

Construction began in May 2019 on Otter Tail's Astoria Station, a 245-MW simple-cycle natural gas combustion turbine in east central South Dakota. The facility went into commercial service in Q1 2021 trailing the plant in service book date of December 31<sup>st</sup>, 2020 for this filing. Since this current depreciation certification is requesting remaining lives and salvage percentages for use in calculating depreciation rates for calendar year 2022, Otter Tail is requesting Commission approval of a Remaining Life of thirty-four-years (35-1 (for the passage of time)), and a net negative salvage percentage of -1.60 percent for use in 2022 depreciation expense and accumulated reserve calculation purposes consistent with agreements reached in last year's depreciation filing. Otter Tail plans for a more formal decommissioning estimate to be initiated for our next comprehensive depreciation study in 2022 for use in our 2023 five-year depreciation filing.

### **5. Merricourt Wind Energy Center**

The 75 turbines at the Merricourt Wind Energy Center became fully commercially available for service in December 2020. Now with plant in service and accumulated depreciation

reserve postings, Otter Tail includes this facility for its inaugural inclusion as a used and useful asset in this depreciation study.

## **6. Hoot Lake Solar Project**

Otter Tail is in the planning and procurement stages for the Hoot Lake Solar farm. As procurement commitment and construction schedules firm up, Otter Tail will in future depreciation filings be requesting remaining life and salvages percentages for this facility.

### **C. Request to rebalance reserves in our 2023 5-year depreciation filing**

It has been approximately a decade since the Commission issued its Order in Docket E-017/D-11-886 prohibiting Otter Tail from redistributing accumulated depreciation reserve imbalances. We respectfully request that the Commission reconsider this directive. Our inability to realign depreciation reserves among primary plant accounts has contributed to increased variability of annual depreciation rates, increased depreciation expense and has removed an important option for achieving capital recovery when under-accrued production plants are retired from service. Otter Tail therefore requests authorization in the current depreciation filing to submit a 2023, 5-year depreciation study with rebalanced depreciation reserves.

## **V. MISCELLANEOUS INFORMATION**

### **A. Pursuant to Minn. R. 7829.0700, Otter Tail Requests that the Following Persons be Placed on the Commission's Official Service List for this Proceeding:**

Loyal K. Demmer, CMA  
Senior Depreciation Accountant  
Otter Tail Power Company  
215 South Cascade Street  
Post Office Box 496  
Fergus Falls, MN 56538-0496  
ldemmer@otpc.com

and

Cary Stephenson  
Associate General Counsel  
Otter Tail Power Company  
215 South Cascade Street  
Post Office Box 496  
Fergus Falls, MN 56538-0496  
cstephenson@otpc.com

**B. Service on Other Parties**

Otter Tail served a copy of this filing on the Department of Commerce – Division of Energy Resources and the Office of Attorney General – Antitrust & Utilities Division, and a summary of the filing on all parties on the attached general service list.

**C. Summary of Filing**

A one-paragraph summary of the Petition is attached.

**VI. CONCLUSION**

Otter Tail respectfully requests that the Commission approve this annual petition for depreciation certification, to be effective January 1, 2022.

Dated: September 1, 2021

Respectfully submitted,

**OTTER TAIL POWER COMPANY**

/s/ LOYAL K. DEMMER

Loyal K. Demmer, CMA  
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# 2021 Technical Update



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*August 2021*

## EXECUTIVE SUMMARY

### INTRODUCTION

This report presents the findings and recommendations developed in a 2021 technical update of depreciation rates for Otter Tail Power Company (Otter Tail or Company) prepared by Foster Associates Consultants, LLC. The parameters (*i.e.*, projection curves, projection lives and future net salvage rates) used in the update were developed in the Company's 2018 Depreciation Study based on December 31, 2017 plant and reserve balances. Age distributions of surviving plant on December 31, 2020 were used in the 2021 update to derive composite service life statistics and theoretical depreciation reserves.

The purpose of a technical update is to adjust depreciation rates for changes in the variables associated with a remaining life accrual rate. The variables for an account include the age distribution of surviving plant, the recorded depreciation reserve and the average net salvage rate used in the calculation of a theoretical reserve. A technical update retains the parameters developed and/or approved in the most recent full depreciation study and adjusts depreciation rates for subsequent changes in plant, reserves and realized net salvage activity.

The principal findings from this review are summarized in the attached statements. Statement A provides a comparative summary of current and updated annual depreciation rates for each rate category. Statement B provides a comparison of current and updated annual depreciation accruals. Statement C provides a comparison of recorded and computed depreciation reserves for each rate category. Statement D provides a summary of the components used to obtain a weighted-average net salvage rate for each plant account. Statement E provides a computation of estimated future net salvage rates for life-span categories. Statement F provides a comparative summary of current and updated parameters and statistics including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates.

### SCOPE OF UPDATE

The principal activities undertaken in the course of conducting the 2021 technical update included:

- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Development of continuity schedules;
- Computation of average net salvage rates; and
- Development of adjusted accrual rates for each rate category.

Accrual rates currently used by Otter Tail were developed from composite service-life statistics approved in Docket No. E-017/D-20-703. Depreciation accruals and reserve activity recorded in 2020 were posted to December 31, 2019 reserves to obtain appropriate reserve ratios for the 2021 technical update.

Notwithstanding that Otter Tail responsibly rebalanced depreciation reserves (with Commission approval) in each full study and each technical update for nearly twenty (20) years, the Department objected in Docket No. E-017/D-11-886 claiming that: "... the only clear effect of OTP's practice of redistributing reserves is to create a layer of confusion on OTP's depreciation calculations." The Commission concurred with the Department and ordered that: "OTP shall discontinue redistributing its depreciation reserves effective with this filing." The stability in accrual rates and control of amortization accounts that Otter Tail achieved by rebalancing depreciation reserves has been abolished by Commission order and removed from this and all future studies and technical updates.

### UPDATED DEPRECIATION RATES

Table 1 below provides a summary of the changes in annual rates and accruals resulting from the 2021 technical update. Rates updated for each primary account (with the exception of amortization accounts) have been developed including authorized allowances for net salvage.

Function	Accrual Rates			2021 Annualized Accrual		
	Current	Updated	Difference	Current	Updated	Difference
A	B	C	D=C-B	E	F	G=F-E
<i>Intangible Plant</i>	12.23%	12.23%	0.00%	\$ 3,187,638	\$ 3,187,638	\$ -
<i>Steam Production</i>	3.73%	3.34%	-0.39%	21,595,798	19,344,411	(2,251,387)
<i>Hydraulic Production</i>	12.44%	0.93%	-11.51%	1,275,943	94,798	(1,181,145)
<i>Other Production</i>	3.14%	3.14%	0.00%	1,281,002	1,283,725	2,723
<i>Wind Production</i>	1.43%	2.93%	1.50%	7,422,651	15,192,055	7,769,404
<i>Solar Production</i>	4.04%	4.24%	0.20%	12,663	13,307	644
<i>Transmission</i>	1.62%	1.61%	-0.01%	10,865,688	10,813,536	(52,152)
<i>Distribution</i>	2.35%	2.36%	0.01%	12,829,416	12,846,829	17,413
<i>General Plant</i>	4.65%	4.64%	-0.01%	2,666,553	2,658,214	(8,339)
<b>Total Utility</b>	<b>2.49%</b>	<b>2.67%</b>	<b>0.18%</b>	<b>\$61,137,352</b>	<b>\$65,434,513</b>	<b>\$4,297,161</b>

Table 1. Current and Updated Rates and Accruals

Adjustments developed in the technical update produce a composite depreciation rate of 2.67 percent. Depreciation expense is currently accrued at an equivalent rate of 2.49 percent. The updated change in the composite depreciation rate is, therefore, a increase of 0.18 percentage points.

A continued application of rates derived from currently approved parameters would produce annual depreciation expense of \$61,137,352 compared with an annual expense of \$65,434,513 using rates developed in the update. The total utility expense increase of \$4,297,161 is largely attributable to the Merricourt Wind Energy Center that became operational in December 2020. Changes in the mix of plant investments among primary accounts and changes in the age distributions of surviving plant also contribute to the total utility increase. (The change in accruals would be an increase of \$2,792,062 if Otter Tail were permitted to rebalance depreciation reserves). The portion of the \$4,297,161 reduction allocated to the Minnesota jurisdiction is \$2,332,186.

## STATEMENTS

### INTRODUCTION

This section provides a comparative summary of depreciation rates, annual depreciation accruals, recorded and computed depreciation reserves, and current and updated service life and net salvage parameters for Otter Tail Power Company. The content of these statements is briefly described below.

- Statement A provides a comparative summary of current and updated annual depreciation rates for calendar year 2021 using the straight-line method, vintage group procedure, remaining-life technique.
- Statement B provides a comparison of the current and updated annualized depreciation accruals for calendar year 2021 based upon the rates developed in Statement A.
- Statement C provides a comparison of recorded and computed reserves for each rate category.
- Statement D provides a summary of the components used to obtain a weighted average net salvage rate for each rate category.
- Statement E provides a computation of the estimated future net salvage rate for life-span categories.
- Statement F provides a comparative summary of current and updated parameters including projection life, projection curve and future net salvage rates. The statement also contains current and updated statistics including average service life, average remaining life, and average net salvage rates.

Current depreciation accruals shown on Statement B are the product of the plant investment (Column B) and the current depreciation rates (Column D) shown on Statement A. Similarly, updated depreciation accruals shown on Statement B are the product of the plant investment and updated depreciation rates (Column H) shown on Statement A. Remaining life accrual rates are given by:

$$\text{Accrual Rate} = \frac{1.0 - \text{Reserve Ratio} - \text{Future Net Salvage Rate}}{\text{Remaining Life}}$$

Minnesota State Agency Rules 7825.0700, Subpart 1 provide that each utility shall file the following schedules (for each year since the last certification) in the form prescribed by the Commission.

1. Plant in service (by primary account):
  - a) Beginning and ending plant balances;
  - b) Additions and retirements; and
  - c) Adjustments and transfers.
2. Analysis of depreciation reserve (by primary account):
  - a) Beginning and ending reserve balances;
  - b) Depreciation accruals and plant retirements;
  - c) Cost of removal and gross salvage value; and
  - d) Transfers, adjustments and other debits (credits).
3. Summary of annual depreciation accruals (by primary account):
  - a) Plant balance;
  - b) Estimated net salvage;
  - c) Depreciation reserve;
  - d) Probable service life; and
  - e) Depreciation accrual and rate.

While the Agency rules do not require submission of continuity schedules in a technical update, this section includes the following statements which contain the above information for calendar year 2020:

1. Statement G – Plant Activity;
2. Statement H – Analysis of Depreciation Reserve; and
3. Statement I – Summary of Annual Depreciation Accruals.

Minnesota State Agency Rules 7825.0700, Subpart 2-B provide that each utility shall disclose a list of any major future additions or retirements to the plant accounts that the utility believes may have a material effect on the current certification results. Any future additions or retirements that would materially affect the current certification results are discussed in the Company's application.

**OTTER TAIL POWER COMPANY**

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description A	Current			Updated			
	Rem. Life B	Fut. Net Salvage C	Accrual Rate D	Rem. Life E	Fut. Net Salvage F	Reserve Ratio G	Accrual Rate H
<b>INTANGIBLE PLANT</b>							
303.91 Software - 5 Year	← 5 Year Amortization →			← 5 Year Amortization →			
303.92 Software - 10 Year	← 10 Year Amortization →			← 10 Year Amortization →			
<b>Total Intangible Plant</b>			12.25%	6.08		27.41%	12.25%
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	23.28	-7.2%	2.69%	22.38	-7.3%	51.96%	2.62%
312.00 Boiler Plant Equipment	18.95	-8.1%	4.29%	18.02	-8.2%	43.73%	3.77%
312.10 Boiler Plant Equipment - Landfill	30.24		2.25%	29.32		34.29%	2.24%
314.00 Turbogenerator Units	17.58	-9.1%	3.38%	16.70	-9.2%	70.21%	2.94%
315.00 Accessory Electric Equipment	21.59	-7.7%	2.76%	20.70	-7.8%	59.10%	2.58%
316.00 Miscellaneous Power Plant Equipment	15.25	-9.0%	4.95%	14.67	-9.1%	55.23%	4.06%
<b>Total Steam Production Plant</b>			3.73%	18.95	-7.9%	49.37%	3.34%
<b>HYDRAULIC PRODUCTION</b>							
331.00 Structures and Improvements	1.50		8.65%	38.30		95.73%	0.11%
332.00 Reservoirs, Dams and Waterways	1.50		13.60%	38.40		53.14%	1.22%
333.00 Water Wheels, Turbines & Generators	1.50		7.86%	38.36		96.14%	0.10%
334.00 Accessory Electric Equipment	1.50		8.09%	38.34		96.01%	0.10%
335.00 Miscellaneous Power Plant Equipment	1.50		15.96%	38.39		92.13%	0.21%
<b>Total Hydraulic Production Plant</b>			12.44%	38.39		64.51%	0.92%
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements			3.09%	16.68	-2.1%	50.06%	3.09%
342.00 Fuel Holders and Accessories			2.87%	15.08	-3.6%	59.32%	2.88%
343.00 Prime Movers			3.17%	15.70	-3.2%	51.94%	3.18%
344.00 Generators							
345.00 Accessory Electric Equipment			2.81%	15.76	-3.2%	58.18%	2.82%
346.00 Miscellaneous Power Plant Equipment			3.37%	15.72	-2.8%	48.87%	3.38%
<b>Total Other Production Plant</b>			3.13%	15.81	-3.0%	52.28%	3.14%
<b>WIND PRODUCTION</b>							
341.00 Structures and Improvements			1.38%	16.86	-5.1%	25.36%	2.87%
344.00 Generators			1.43%	21.85	-5.1%	24.23%	2.93%
345.00 Accessory Electric Equipment			1.39%	17.35	-5.1%	25.28%	2.88%
346.00 Miscellaneous Power Plant Equipment			3.42%	21.83	-5.5%	-0.01%	4.83%
<b>Total Wind Production Plant</b>			1.43%	21.57	-5.1%	24.32%	2.92%
<b>SOLAR PRODUCTION</b>							
343.00 Prime Movers			4.04%	21.85	-1.0%	2.28%	4.25%
<b>Total Solar Production Plant</b>			4.04%	21.85	-1.0%	2.28%	4.25%
<b>TRANSMISSION PLANT</b>							
353.00 Station Equipment	55.50	-5.0%	1.57%	56.36	-5.0%	17.58%	1.55%
354.00 Towers and Fixtures	70.54	-10.0%	1.46%	70.13	-10.0%	7.29%	1.46%
355.00 Poles and Fixtures	59.83	-50.0%	1.84%	60.09	-50.0%	38.95%	1.85%
356.00 Overhead Conductors and Devices	64.91	-30.0%	1.64%	62.95	-30.0%	27.97%	1.62%
358.00 Underground Conductors and Devices	13.70	-5.0%	0.62%	13.11	-5.0%	97.11%	0.60%
<b>Total Transmission Plant</b>			1.62%	62.54	-22.7%	22.00%	1.61%

**OTTER TAIL POWER COMPANY**

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description	Current			Updated			
	Rem. Life	Fut. Net Salvage	Accrual Rate	Rem. Life	Fut. Net Salvage	Reserve Ratio	Accrual Rate
A	B	C	D	E	F	G	H
<b>DISTRIBUTION PLANT</b>							
362.00 Station Equipment	34.85	5.0%	1.96%	34.48	5.0%	28.30%	1.93%
364.00 Poles, Towers and Fixtures	48.52	-100.0%	2.91%	48.18	-100.0%	59.91%	2.91%
365.00 Overhead Conductors and Devices	42.96	-75.0%	2.25%	43.12	-75.0%	76.87%	2.28%
367.00 Underground Conductors and Devices	29.04	-5.0%	2.04%	29.08	-5.0%	44.86%	2.07%
368.00 Line Transformers	30.77	30.0%	1.77%	30.45	30.0%	16.77%	1.75%
369.00 Overhead Services	29.87	-200.0%	5.91%	29.40	-200.0%	126.81%	5.89%
369.10 Underground Services	33.20	-20.0%	2.24%	32.89	-20.0%	46.00%	2.25%
370.00 Meters	19.51		3.35%	19.37		34.67%	3.37%
370.05 Smart Meters	18.57		5.13%	17.57		9.41%	5.16%
370.10 Load Management Switches	2.17		1.74%	1.75		97.62%	1.36%
371.20 Other Private Lighting	24.46		3.61%	24.50		8.42%	3.74%
373.00 Street Lighting and Signal Systems	16.60	-5.0%	4.10%	18.12	-5.0%	23.35%	4.51%
<b>Total Distribution Plant</b>			2.36%	30.85	-23.0%	43.44%	2.36%
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.00 Structures and Improvements	33.37	5.0%	1.90%	32.84	5.0%	33.29%	1.88%
390.10 General Office Buildings	19.95	44.7%	0.81%	19.00	45.0%	39.52%	0.81%
390.20 Fleet Service Center Building	24.68	68.0%	0.60%	23.74	67.9%	20.38%	0.49%
390.30 Central Stores Building	24.61	75.8%	-0.54%	23.68	75.8%	36.86%	-0.53%
396.00 Power Operated Equipment	20.12	5.0%	4.07%	19.85	5.0%	15.54%	4.00%
397.40 Communication Towers	31.31	-5.0%	1.71%	30.52	-5.0%	53.23%	1.70%
<b>Total Depreciable</b>			1.40%	27.14	24.5%	33.99%	1.38%
<b>Amortizable</b>							
391.00 Office Furniture							
391.10 Office Equipment							
391.20 Duplicating Equipment							
391.50 Computer Systems							
391.60 Computer Related Equipment							
394.00 Tools, Shop and Garage Equipment							
394.20 Automated Meter Reading Equipment							
397.00 Communication Equipment							
397.10 Radio Telecommunication Equipment							
397.20 Microwave Equipment							
397.30 Radio Load Control Equipment							
<b>Total Amortizable</b>			10.90%	4.03		52.07%	10.90%
<b>Total General Plant</b>			4.65%	10.63	16.1%	40.17%	4.64%
<b>TOTAL UTILITY</b>			2.49%	28.25	-14.0%	34.89%	2.67%
<b>STEAM PRODUCTION</b>							
<b>Big Stone</b>							
311.00 Structures and Improvements	25.60	-5.7%	2.77%	24.66	-5.8%	37.07%	2.79%
312.00 Boiler Plant Equipment	25.60	-5.7%	3.34%	24.67	-5.8%	21.49%	3.42%
312.10 Boiler Plant Equipment - Landfill							
314.00 Turbogenerator Units	25.58	-5.7%	1.67%	24.64	-5.8%	64.32%	1.68%
315.00 Accessory Electric Equipment	25.59	-5.7%	2.51%	24.66	-5.8%	44.00%	2.51%
316.00 Miscellaneous Power Plant Equipment	25.59	-5.7%	2.50%	24.65	-5.8%	43.27%	2.54%
<b>Total Big Stone</b>			2.99%	24.66	-5.8%	30.86%	3.04%

**OTTER TAIL POWER COMPANY**

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description	Current			Updated			
	Rem. Life	Fut. Net Salvage	Accrual Rate	Rem. Life	Fut. Net Salvage	Reserve Ratio	Accrual Rate
A	B	C	D	E	F	G	H
<b>Hoot Lake Units 2 and 3</b>							
311.00 Structures and Improvements	1.50	-18.9%	7.45%	1.00	-18.9%	113.01%	5.89%
312.00 Boiler Plant Equipment	1.50	-18.9%	14.73%	1.00	-18.9%	109.42%	9.48%
312.10 Boiler Plant Equipment - Landfill	30.24		2.25%	29.32		34.29%	2.24%
314.00 Turbogenerator Units	1.50	-18.9%	9.75%	1.00	-18.9%	111.87%	7.03%
315.00 Accessory Electric Equipment	1.50	-18.9%	8.91%	1.00	-18.9%	112.29%	6.61%
316.00 Miscellaneous Power Plant Equipment	1.50	-18.9%	15.71%	1.00	-18.9%	108.94%	9.96%
<b>Total Hoot Lake Units 2 and 3</b>			11.20%	3.18	-16.1%	99.05%	7.58%
<b>Coyote</b>							
311.00 Structures and Improvements	20.87	-8.6%	1.66%	19.93	-8.7%	75.62%	1.66%
312.00 Boiler Plant Equipment	20.89	-8.6%	2.31%	19.94	-8.7%	61.23%	2.38%
312.10 Boiler Plant Equipment - Landfill							
314.00 Turbogenerator Units	20.89	-8.6%	2.48%	19.95	-8.7%	57.57%	2.56%
315.00 Accessory Electric Equipment	20.88	-8.6%	1.79%	19.93	-8.7%	72.94%	1.79%
316.00 Miscellaneous Power Plant Equipment	20.90	-8.6%	2.90%	19.95	-8.7%	44.62%	3.21%
<b>Total Coyote</b>			2.18%	19.94	-8.7%	64.11%	2.24%
<b>HYDRAULIC PRODUCTION</b>							
<b>Hoot Lake</b>							
331.00 Structures and Improvements	1.50		0.39%	38.04		99.81%	
332.00 Reservoirs, Dams and Waterways	1.50		3.45%	38.16		98.30%	0.04%
333.00 Water Wheels, Turbines & Generators	1.50		2.35%	38.24		98.84%	0.03%
334.00 Accessory Electric Equipment	1.50		3.23%	38.27		98.41%	0.04%
335.00 Miscellaneous Power Plant Equipment	1.50		18.34%	38.41		90.95%	0.24%
<b>Total Hoot Lake</b>			4.16%	38.21		97.95%	0.05%
<b>Wright</b>							
331.00 Structures and Improvements	1.50		4.87%	38.23		97.60%	0.06%
332.00 Reservoirs, Dams and Waterways	1.50		16.51%	38.37		91.85%	0.21%
333.00 Water Wheels, Turbines & Generators	1.50		6.11%	38.39		96.98%	0.08%
334.00 Accessory Electric Equipment	1.50		8.90%	38.35		95.61%	0.11%
335.00 Miscellaneous Power Plant Equipment	1.50		13.27%	38.37		93.46%	0.17%
<b>Total Wright</b>			12.11%	38.37		94.02%	0.15%
<b>Pisgah</b>							
331.00 Structures and Improvements	1.50		3.89%	38.19		98.08%	0.05%
332.00 Reservoirs, Dams and Waterways	1.50		12.61%	38.44		11.55%	2.30%
333.00 Water Wheels, Turbines & Generators	1.50		10.84%	38.36		94.65%	0.14%
334.00 Accessory Electric Equipment	1.50		10.22%	38.36		94.96%	0.13%
335.00 Miscellaneous Power Plant Equipment	1.50		19.27%	38.41		90.50%	0.25%
<b>Total Pisgah</b>			12.55%	38.43		19.75%	2.09%
<b>Dayton Hollow</b>							
331.00 Structures and Improvements	1.50		17.04%	38.40		91.60%	0.22%
332.00 Reservoirs, Dams and Waterways	1.50		16.65%	38.40		65.21%	0.91%
333.00 Water Wheels, Turbines & Generators	1.50		10.68%	38.36		94.73%	0.14%
334.00 Accessory Electric Equipment	1.50		7.44%	38.33		96.33%	0.10%
335.00 Miscellaneous Power Plant Equipment	1.50		17.75%	38.41		91.24%	0.23%
<b>Total Dayton Hollow</b>			15.38%	38.39		71.99%	0.73%
<b>Taplin Gorge</b>							
331.00 Structures and Improvements	1.50		1.48%	37.95		99.27%	0.02%
332.00 Reservoirs, Dams and Waterways	1.50		10.11%	38.30		95.01%	0.13%
333.00 Water Wheels, Turbines & Generators	1.50		1.28%	37.92		99.37%	0.02%
334.00 Accessory Electric Equipment	1.50		6.50%	38.30		96.79%	0.08%
335.00 Miscellaneous Power Plant Equipment	1.50		13.77%	38.38		93.21%	0.18%
<b>Total Taplin Gorge</b>			9.74%	38.30		95.19%	0.13%

**OTTER TAIL POWER COMPANY**

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description	Current			Updated			
	Rem. Life	Fut. Net Salvage	Accrual Rate	Rem. Life	Fut. Net Salvage	Reserve Ratio	Accrual Rate
A	B	C	D	E	F	G	H
<b><u>Bemidji</u></b>							
331.00 Structures and Improvements	1.50		12.74%	38.38		93.72%	0.16%
332.00 Reservoirs, Dams and Waterways	1.50		13.58%	38.36		91.35%	0.23%
333.00 Water Wheels, Turbines & Generators	1.50		9.43%	38.33		95.40%	0.12%
334.00 Accessory Electric Equipment	1.50		9.39%	37.98		95.37%	0.12%
335.00 Miscellaneous Power Plant Equipment	1.50		15.76%	38.39		92.22%	0.20%
<b>Total Bemidji</b>			12.46%	38.36		92.67%	0.19%
<b>OTHER PRODUCTION</b>							
<b><u>Jamestown</u></b>							
341.00 Structures and Improvements	13.26	-5.9%	2.10%	12.29	-5.9%	80.08%	2.10%
342.00 Fuel Holders and Accessories	13.26	-5.9%	2.91%	12.30	-5.9%	70.04%	2.91%
343.00 Prime Movers	13.25	-5.9%	1.71%	12.29	-5.9%	84.74%	1.72%
344.00 Generators							
345.00 Accessory Electric Equipment	13.26	-5.9%	2.60%	12.29	-5.9%	73.86%	2.60%
346.00 Miscellaneous Power Plant Equipment	13.27	-5.9%	3.57%	12.30	-5.9%	61.82%	3.59%
<b>Total Jamestown</b>			1.84%	12.29	-5.8%	83.23%	1.84%
<b><u>Jamestown Unit 1</u></b>							
341.00 Structures and Improvements	13.26	-5.9%	2.01%	12.29	-5.9%	81.15%	2.01%
342.00 Fuel Holders and Accessories	13.26	-5.9%	3.06%	12.30	-5.9%	68.22%	3.06%
343.00 Prime Movers	13.26	-5.9%	1.98%	12.29	-5.9%	81.46%	1.99%
344.00 Generators							
345.00 Accessory Electric Equipment	13.24	-5.9%	1.80%	12.28	-5.8%	83.80%	1.79%
346.00 Miscellaneous Power Plant Equipment	13.27	-5.9%	3.71%	12.30	-5.9%	60.08%	3.73%
<b>Total Jamestown Unit 1</b>			2.12%	12.29	-5.9%	79.79%	2.12%
<b><u>Jamestown Unit 2</u></b>							
341.00 Structures and Improvements	13.26	-5.9%	3.10%	12.30	-5.9%	67.75%	3.10%
342.00 Fuel Holders and Accessories	13.25	-5.9%	1.38%	12.28	-5.8%	88.87%	1.38%
343.00 Prime Movers	13.25	-5.9%	1.51%	12.29	-5.8%	87.29%	1.51%
344.00 Generators							
345.00 Accessory Electric Equipment	13.27	-5.9%	4.33%	12.30	-5.9%	52.50%	4.34%
346.00 Miscellaneous Power Plant Equipment	13.25	-5.9%	-0.19%	12.29	-5.9%	108.20%	-0.19%
<b>Total Jamestown Unit 2</b>			1.57%	12.29	-5.8%	86.58%	1.57%
<b><u>Lake Preston</u></b>							
341.00 Structures and Improvements	13.25	-6.9%	1.63%	12.29	-6.9%	86.88%	1.63%
342.00 Fuel Holders and Accessories	13.25	-6.9%	1.75%	12.29	-6.9%	85.31%	1.76%
343.00 Prime Movers	13.25	-6.9%	1.58%	12.29	-6.9%	87.48%	1.58%
344.00 Generators							
345.00 Accessory Electric Equipment	13.25	-6.9%	1.64%	12.29	-6.9%	86.64%	1.65%
346.00 Miscellaneous Power Plant Equipment	13.25	-6.9%	0.99%	12.28	-6.9%	94.75%	0.99%
<b>Total Lake Preston</b>			1.60%	12.29	-6.9%	87.24%	1.60%
<b><u>Solway Combustion Turbine</u></b>							
341.00 Structures and Improvements	18.06	-1.6%	3.23%	17.10	-1.6%	46.31%	3.23%
342.00 Fuel Holders and Accessories	18.06	-1.6%	3.22%	17.10	-1.6%	46.56%	3.22%
343.00 Prime Movers	18.06	-1.6%	3.91%	17.10	-1.6%	34.62%	3.92%
344.00 Generators							
345.00 Accessory Electric Equipment	18.06	-1.6%	3.20%	17.10	-1.6%	46.76%	3.21%
346.00 Miscellaneous Power Plant Equipment	18.06	-1.6%	3.47%	17.10	-1.6%	42.15%	3.48%
<b>Total Solway Combustion Turbine</b>			3.73%	17.10	-1.6%	37.71%	3.74%

**OTTER TAIL POWER COMPANY**

Statement A

Comparison of Current and Updated Accrual Rates

Current: VG Procedure / RL Technique

Updated: VG Procedure / RL Technique

Account Description A	Current			Updated			
	Rem. Life B	Fut. Net Salvage C	Accrual Rate D	Rem. Life E	Fut. Net Salvage F	Reserve Ratio G	Accrual Rate H
<b>Fergus Falls Control Center</b>							
341.00 Structures and Improvements							
342.00 Fuel Holders and Accessories							
343.00 Prime Movers	10.35	-5.0%	3.53%	9.38	-5.0%	71.67%	3.55%
344.00 Generators							
345.00 Accessory Electric Equipment							
346.00 Miscellaneous Power Plant Equipment							
<b>Total Fergus Falls Control Center</b>			3.53%	9.38	-5.0%	71.67%	3.55%
<b>WIND PRODUCTION</b>							
<b>Ashtabula</b>							
341.00 Structures and Improvements	22.79	-4.3%	2.63%	21.85	-4.3%	48.48%	2.55%
344.00 Generators	22.79	-4.3%	2.71%	21.85	-4.3%	46.74%	2.63%
345.00 Accessory Electric Equipment	22.79	-4.3%	2.67%	21.85	-4.3%	47.67%	2.59%
346.00 Miscellaneous Power Plant Equipment	22.80	-4.3%	3.12%	21.87	-4.2%	-6.51%	5.06%
<b>Total Ashtabula</b>			2.71%	21.85	-4.3%	46.78%	2.63%
<b>Langdon</b>							
341.00 Structures and Improvements	21.85	-5.0%	2.60%	20.90	-4.9%	52.34%	2.51%
344.00 Generators	21.85	-5.0%	2.68%	20.90	-4.9%	49.54%	2.65%
345.00 Accessory Electric Equipment	21.85	-5.0%	2.65%	20.90	-4.9%	51.40%	2.56%
346.00 Miscellaneous Power Plant Equipment	21.86	-5.0%	3.84%	20.92	-4.9%	1.82%	4.93%
<b>Total Langdon</b>			2.68%	20.90	-4.9%	49.71%	2.64%
<b>Luverne</b>							
341.00 Structures and Improvements	23.73	-7.2%	2.78%	22.79	-7.1%	45.53%	2.70%
344.00 Generators	23.73	-7.2%	2.87%	22.79	-7.1%	42.30%	2.84%
345.00 Accessory Electric Equipment	23.73	-7.2%	2.78%	22.79	-7.1%	45.50%	2.70%
346.00 Miscellaneous Power Plant Equipment	23.74	-7.2%	3.25%	22.81	-7.1%	3.09%	4.56%
<b>Total Luverne</b>			2.86%	22.79	-7.1%	42.52%	2.83%
<b>Merricourt</b>							
341.00 Structures and Improvements				33.01	-5.0%	0.19%	3.18%
344.00 Generators				33.01	-5.0%	0.19%	3.18%
345.00 Accessory Electric Equipment				33.01	-5.0%	0.19%	3.18%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Merricourt</b>				33.01	-5.0%	0.19%	3.18%
<b>SOLAR PRODUCTION</b>							
<b>Jamestown</b>							
343.00 Prime Movers			4.04%	22.81	-1.0%	3.39%	4.28%
<b>Total Jamestown</b>			4.04%	22.81	-1.0%	3.39%	4.28%
<b>Rush Lake</b>							
343.00 Prime Movers			4.04%	23.75	-1.0%	1.13%	4.21%
<b>Total Rush Lake</b>			4.04%	23.75	-1.0%	1.13%	4.21%

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/20 Plant Investment B	Minnesota Allocation Factor C	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total D	Minnesota E=C*D	Total F	Minnesota G=C*F	Total H=F-D	Minnesota I=G-E
<b>INTANGIBLE PLANT</b>								
303.91 Software - 5 Year	\$ 5,848,316	0.49198433	\$ 1,169,663	\$ 575,456	\$ 1,169,663	\$ 575,456	\$ -	\$ -
303.92 Software - 10 Year	20,179,746	0.49198433	2,017,975	992,812	2,017,975	992,812		
<b>Total Intangible Plant</b>	<b>\$ 26,028,062</b>		<b>\$ 3,187,638</b>	<b>\$ 1,568,268</b>	<b>\$ 3,187,638</b>	<b>\$ 1,568,268</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STEAM PRODUCTION</b>								
311.00 Structures and Improvements	\$ 121,217,007	0.54455357	\$ 3,256,790	\$ 1,773,497	\$ 3,177,754	\$ 1,730,457	\$ (79,036)	\$ (43,040)
312.00 Boiler Plant Equipment	339,466,251	0.54455357	14,552,480	7,924,606	12,797,043	6,968,675	(1,755,437)	(955,931)
312.10 Boiler Plant Equipment - Landfill	10,412,772	0.54455357	234,287	127,582	233,246	127,015	(1,041)	(567)
314.00 Turbogenerator Units	65,901,519	0.54455357	2,228,668	1,213,629	1,936,481	1,054,517	(292,187)	(159,112)
315.00 Accessory Electric Equipment	35,770,319	0.54455357	987,497	537,744	923,863	503,092	(63,634)	(34,652)
316.00 Miscellaneous Power Plant Equipment	6,791,188	0.54455357	336,076	183,011	276,024	150,309	(60,052)	(32,702)
<b>Total Steam Production Plant</b>	<b>\$ 579,559,056</b>		<b>\$ 21,595,798</b>	<b>\$ 11,760,069</b>	<b>\$ 19,344,411</b>	<b>\$ 10,534,065</b>	<b>\$ (2,251,387)</b>	<b>\$ (1,226,004)</b>
<b>HYDRAULIC PRODUCTION</b>								
331.00 Structures and Improvements	\$ 351,712	0.54455357	\$ 30,415	\$ 16,563	\$ 380	\$ 207	\$ (30,035)	\$ (16,356)
332.00 Reservoirs, Dams and Waterways	7,500,256	0.54455357	1,019,786	555,329	91,503	49,829	(928,283)	(505,500)
333.00 Water Wheels, Turbines & Generators	1,373,867	0.54455357	107,926	58,771	1,398	762	(106,528)	(58,009)
334.00 Accessory Electric Equipment	597,103	0.54455357	48,325	26,315	616	335	(47,709)	(25,980)
335.00 Miscellaneous Power Plant Equipment	435,295	0.54455357	69,491	37,842	901	490	(68,590)	(37,352)
<b>Total Hydraulic Production Plant</b>	<b>\$ 10,258,233</b>		<b>\$ 1,275,943</b>	<b>\$ 694,820</b>	<b>\$ 94,798</b>	<b>\$ 51,623</b>	<b>\$ (1,181,145)</b>	<b>\$ (643,197)</b>
<b>OTHER PRODUCTION</b>								
341.00 Structures and Improvements	\$ 5,336,904	0.54455357	\$ 165,109	\$ 89,911	\$ 165,109	\$ 89,911	\$ -	\$ -
342.00 Fuel Holders and Accessories	1,764,466	0.54455357	50,699	27,608	50,732	27,626	33	18
343.00 Prime Movers	31,398,808	0.54455357	996,344	542,563	998,822	543,912	2,478	1,349
344.00 Generators								
345.00 Accessory Electric Equipment	1,937,877	0.54455357	54,414	29,631	54,577	29,719	163	88
346.00 Miscellaneous Power Plant Equipment	428,921	0.54455357	14,436	7,862	14,485	7,889	49	27
<b>Total Other Production Plant</b>	<b>\$ 40,866,976</b>		<b>\$ 1,281,002</b>	<b>\$ 697,575</b>	<b>\$ 1,283,725</b>	<b>\$ 699,057</b>	<b>\$ 2,723</b>	<b>\$ 1,482</b>
<b>WIND PRODUCTION</b>								
341.00 Structures and Improvements	\$ 15,463,308	0.54351107	\$ 213,027	\$ 115,782	\$ 443,746	\$ 241,182	\$ 230,719	\$ 125,400
344.00 Generators	467,617,122	0.54351107	6,690,121	3,636,155	13,684,522	7,437,689	6,994,401	3,801,534
345.00 Accessory Electric Equipment	36,167,744	0.54351107	504,518	274,211	1,042,632	566,682	538,114	292,471
346.00 Miscellaneous Power Plant Equipment	438,269	0.54351107	14,985	8,145	21,155	11,498	6,170	3,353
<b>Total Wind Production Plant</b>	<b>\$ 519,686,443</b>		<b>\$ 7,422,651</b>	<b>\$ 4,034,293</b>	<b>\$ 15,192,055</b>	<b>\$ 8,257,051</b>	<b>\$ 7,769,404</b>	<b>\$ 4,222,758</b>
<b>SOLAR PRODUCTION</b>								
343.00 Prime Movers	\$ 313,436	0.54351107	\$ 12,663	\$ 6,882	\$ 13,307	\$ 7,233	\$ 644	\$ 351
<b>Total Solar Production Plant</b>	<b>\$ 313,436</b>		<b>\$ 12,663</b>	<b>\$ 6,882</b>	<b>\$ 13,307</b>	<b>\$ 7,233</b>	<b>\$ 644</b>	<b>\$ 351</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals  
Current: VG Procedure / RL Technique  
Proposed: VG Procedure / RL Technique

Account Description	12/31/20 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	Minnesota	Total	Minnesota	Total	Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
<b>TRANSMISSION PLANT</b>								
353.00 Station Equipment	\$ 162,264,161	0.51284880	\$ 2,547,547	\$ 1,306,506	\$ 2,515,094	\$ 1,289,863	\$ (32,453)	\$ (16,643)
354.00 Towers and Fixtures	191,081,948	0.51284880	2,789,796	1,430,744	2,789,796	1,430,744		
355.00 Poles and Fixtures	147,132,677	0.51284880	2,707,241	1,388,405	2,721,955	1,395,951	14,714	7,546
356.00 Overhead Conductors and Devices	171,989,284	0.51284880	2,820,624	1,446,554	2,786,226	1,428,913	(34,398)	(17,641)
358.00 Underground Conductors and Devices	77,461	0.51284880	480	246	485	238	(15)	(8)
<b>Total Transmission Plant</b>	<b>\$ 672,545,531</b>		<b>\$ 10,865,688</b>	<b>\$ 5,572,455</b>	<b>\$ 10,813,536</b>	<b>\$ 5,545,709</b>	<b>\$ (52,152)</b>	<b>\$ (26,746)</b>
<b>DISTRIBUTION PLANT</b>								
362.00 Station Equipment	\$ 89,667,123	0.43891607	\$ 1,757,476	\$ 771,384	\$ 1,730,575	\$ 759,577	\$ (26,901)	\$ (11,807)
364.00 Poles, Towers and Fixtures	79,123,058	0.43891607	2,302,481	1,010,596	2,302,481	1,010,596		
365.00 Overhead Conductors and Devices	56,852,617	0.43891607	1,279,184	561,454	1,296,240	568,941	17,056	7,487
367.00 Underground Conductors and Devices	92,508,809	0.43891607	1,887,180	828,314	1,914,932	840,494	27,752	12,180
368.00 Line Transformers	112,721,811	0.43891607	1,995,176	875,715	1,972,632	865,820	(22,544)	(9,895)
369.00 Overhead Services	13,652,260	0.43891607	806,849	354,139	804,118	352,940	(2,731)	(1,199)
369.10 Underground Services	46,383,443	0.43891607	1,038,989	456,029	1,043,627	458,065	4,638	2,036
370.00 Meters	27,268,533	0.43891607	913,496	400,948	918,950	403,342	5,454	2,394
370.05 Smart Meters	921,313	0.43891607	47,263	20,744	47,540	20,866	277	122
370.10 Load Management Switches	8,899,439	0.43891607	154,850	67,966	121,032	53,123	(33,818)	(14,843)
371.20 Other Private Lighting	7,107,183	0.43891607	256,569	112,612	265,809	116,668	9,240	4,056
373.00 Street Lighting and Signal Systems	9,509,826	0.43891607	389,903	171,135	428,893	188,248	38,990	17,113
<b>Total Distribution Plant</b>	<b>\$ 544,615,415</b>		<b>\$ 12,829,416</b>	<b>\$ 5,631,036</b>	<b>\$ 12,846,829</b>	<b>\$ 5,638,680</b>	<b>\$ 17,413</b>	<b>\$ 7,644</b>
<b>GENERAL PLANT</b>								
<b>Depreciable</b>								
390.00 Structures and Improvements	\$ 20,656,074	0.49198433	\$ 392,465	\$ 193,087	\$ 388,334	\$ 191,054	\$ (4,131)	\$ (2,033)
390.10 General Office Buildings	6,379,788	0.49198433	51,676	25,424	51,676	25,424		
390.20 Fleet Service Center Building	3,133,344	0.49198433	18,800	9,249	15,353	7,553	(3,447)	(1,696)
390.30 Central Stores Building	4,276,593	0.49198433	(23,094)	(11,362)	(22,666)	(11,151)	428	211
396.00 Power Operated Equipment	1,430,267	0.49198433	58,212	28,639	57,211	28,147	(1,001)	(492)
397.40 Communication Towers	1,877,722	0.49198433	32,109	15,797	31,921	15,705	(188)	(92)
<b>Total Depreciable</b>	<b>\$ 37,753,788</b>		<b>\$ 530,168</b>	<b>\$ 260,834</b>	<b>\$ 521,829</b>	<b>\$ 256,732</b>	<b>\$ (8,339)</b>	<b>\$ (4,102)</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/20 Plant Investment B	Minnesota Allocation Factor C	Current Annual Accrual		Updated Annual Accrual		Difference		
			Total D	Minnesota E=C*D	Total F	Minnesota G=C*F	Total H=F-D	Minnesota I=G-E	
<b>Amortizable</b>									
391.00 Office Furniture	\$ 703,063	0.49198433	\$ 46,894	\$ 23,071	\$ 46,894	\$ 23,071	\$ -	\$ -	
391.10 Office Equipment	374,681	0.49198433	37,468	18,434	37,468	18,434			
391.20 Duplicating Equipment	239,837	0.49198433	23,984	11,800	23,984	11,800			
391.50 Computer Systems	3,706,467	0.49198433	741,293	364,705	741,293	364,705			
391.60 Computer Related Equipment	2,075,789	0.49198433	415,158	204,251	415,158	204,251			
394.00 Tools, Shop and Garage Equipment	4,147,732	0.49198433	276,654	136,109	276,654	136,109			
394.20 Automated Meter Reading Equipment	950,669	0.49198433	63,410	31,197	63,410	31,197			
397.00 Communication Equipment	2,965,064	0.49198433	197,770	97,300	197,770	97,300			
397.10 Radio Telecommunication Equipment	693,083	0.49198433	69,308	34,098	69,308	34,098			
397.20 Microwave Equipment	3,276,047	0.49198433	218,512	107,504	218,512	107,504			
397.30 Radio Load Control Equipment	459,343	0.49198433	45,934	22,599	45,934	22,599			
<b>Total Amortizable</b>	<b>\$ 19,591,775</b>		<b>\$ 2,136,385</b>	<b>\$ 1,051,068</b>	<b>\$ 2,136,385</b>	<b>\$ 1,051,068</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total General Plant</b>	<b>\$ 57,345,563</b>		<b>\$ 2,666,553</b>	<b>\$ 1,311,902</b>	<b>\$ 2,658,214</b>	<b>\$ 1,307,800</b>	<b>\$ (8,339)</b>	<b>\$ (4,102)</b>	
<b>TOTAL UTILITY</b>	<b>\$ 2,451,218,715</b>		<b>\$ 61,137,352</b>	<b>\$ 31,277,300</b>	<b>\$ 65,434,513</b>	<b>\$ 33,609,486</b>	<b>\$ 4,297,161</b>	<b>\$ 2,332,186</b>	
<b>STEAM PRODUCTION</b>									
<b>Big Stone</b>									
311.00 Structures and Improvements	\$ 80,325,431	0.54455357	\$ 2,225,014	\$ 1,211,639	\$ 2,241,080	\$ 1,220,388	\$ 16,066	\$ 8,749	
312.00 Boiler Plant Equipment	195,361,279	0.54455357	6,525,067	3,553,249	6,681,356	3,638,356	156,289	85,107	
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	30,372,433	0.54455357	507,220	276,208	510,257	277,862	3,037	1,654	
315.00 Accessory Electric Equipment	20,863,979	0.54455357	523,686	285,175	523,686	285,175			
316.00 Miscellaneous Power Plant Equipment	3,328,474	0.54455357	83,212	45,313	84,543	46,038	1,331	725	
<b>Total Big Stone</b>	<b>\$ 330,251,596</b>		<b>\$ 9,864,199</b>	<b>\$ 5,371,584</b>	<b>\$ 10,040,922</b>	<b>\$ 5,467,819</b>	<b>\$ 176,723</b>	<b>\$ 96,235</b>	
<b>Hoot Lake Units 2 and 3</b>									
311.00 Structures and Improvements	\$ 6,096,309	0.54455357	\$ 454,175	\$ 247,323	\$ 359,073	\$ 195,534	\$ (95,102)	\$ (51,789)	
312.00 Boiler Plant Equipment	37,830,819	0.54455357	5,572,480	3,034,514	3,586,362	1,952,966	(1,986,118)	(1,081,548)	
312.10 Boiler Plant Equipment - Landfill	10,412,772	0.54455357	234,287	127,582	233,246	127,015	(1,041)	(567)	
314.00 Turbogenerator Units	11,558,817	0.54455357	1,126,985	613,704	812,585	442,496	(314,400)	(171,208)	
315.00 Accessory Electric Equipment	2,766,673	0.54455357	246,511	134,238	182,877	99,586	(63,634)	(34,652)	
316.00 Miscellaneous Power Plant Equipment	1,190,054	0.54455357	186,957	101,808	118,529	64,545	(68,428)	(37,263)	
<b>Total Hoot Lake Units 2 and 3</b>	<b>\$ 69,855,444</b>		<b>\$ 7,821,395</b>	<b>\$ 4,259,169</b>	<b>\$ 5,292,672</b>	<b>\$ 2,882,142</b>	<b>\$ (2,528,723)</b>	<b>\$ (1,377,027)</b>	

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/20 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	Minnesota	Total	Minnesota	Total	Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
<b>Coyote</b>								
311.00 Structures and Improvements	\$ 34,795,267	0.54455357	\$ 577,601	\$ 314,535	\$ 577,601	\$ 314,535	\$ -	\$ -
312.00 Boiler Plant Equipment	106,274,153	0.54455357	2,454,933	1,336,843	2,529,325	1,377,353	74,392	40,510
312.10 Boiler Plant Equipment - Landfill		0.54455357						
314.00 Turbogenerator Units	23,970,269	0.54455357	594,463	323,717	613,639	334,159	19,176	10,442
315.00 Accessory Electric Equipment	12,139,667	0.54455357	217,300	118,331	217,300	118,331		
316.00 Miscellaneous Power Plant Equipment	2,272,660	0.54455357	65,907	35,890	72,952	39,726	7,045	3,836
<b>Total Coyote</b>	<b>\$ 179,452,016</b>		<b>\$ 3,910,204</b>	<b>\$ 2,129,316</b>	<b>\$ 4,010,817</b>	<b>\$ 2,184,104</b>	<b>\$ 100,613</b>	<b>\$ 54,788</b>
<b>HYDRAULIC PRODUCTION</b>								
<b>Hoot Lake</b>								
331.00 Structures and Improvements	\$ 69,354	0.54455357	\$ 270	\$ 147	\$ -	\$ -	\$ (270)	\$ (147)
332.00 Reservoirs, Dams and Waterways	297,674	0.54455357	10,270	5,593	119	65	(10,151)	(5,528)
333.00 Water Wheels, Turbines & Generators	104,195	0.54455357	2,449	1,334	31	17	(2,418)	(1,317)
334.00 Accessory Electric Equipment	34,651	0.54455357	1,119	609	14	8	(1,105)	(601)
335.00 Miscellaneous Power Plant Equipment	48,801	0.54455357	8,950	4,874	117	64	(8,833)	(4,810)
<b>Total Hoot Lake</b>	<b>\$ 554,675</b>		<b>\$ 23,058</b>	<b>\$ 12,557</b>	<b>\$ 281</b>	<b>\$ 154</b>	<b>\$ (22,777)</b>	<b>\$ (12,403)</b>
<b>Wright</b>								
331.00 Structures and Improvements	\$ 19,026	0.54455357	\$ 927	\$ 505	\$ 11	\$ 6	\$ (916)	\$ (499)
332.00 Reservoirs, Dams and Waterways	892,711	0.54455357	147,387	80,260	1,875	1,021	(145,512)	(79,239)
333.00 Water Wheels, Turbines & Generators	545,392	0.54455357	33,323	18,146	436	237	(32,887)	(17,909)
334.00 Accessory Electric Equipment	202,552	0.54455357	18,027	9,817	223	121	(17,804)	(9,696)
335.00 Miscellaneous Power Plant Equipment	115,218	0.54455357	15,289	8,326	196	107	(15,093)	(8,219)
<b>Total Wright</b>	<b>\$ 1,774,899</b>		<b>\$ 214,953</b>	<b>\$ 117,054</b>	<b>\$ 2,741</b>	<b>\$ 1,492</b>	<b>\$ (212,212)</b>	<b>\$ (115,562)</b>
<b>Pisgah</b>								
331.00 Structures and Improvements	\$ 12,118	0.54455357	\$ 471	\$ 256	\$ 6	\$ 3	\$ (465)	\$ (253)
332.00 Reservoirs, Dams and Waterways	3,054,986	0.54455357	385,234	209,781	70,265	38,263	(314,969)	(171,518)
333.00 Water Wheels, Turbines & Generators	159,732	0.54455357	17,315	9,429	224	122	(17,091)	(9,307)
334.00 Accessory Electric Equipment	102,487	0.54455357	10,474	5,704	133	72	(10,341)	(5,632)
335.00 Miscellaneous Power Plant Equipment	62,744	0.54455357	12,091	6,584	157	85	(11,934)	(6,499)
<b>Total Pisgah</b>	<b>\$ 3,392,067</b>		<b>\$ 425,585</b>	<b>\$ 231,754</b>	<b>\$ 70,785</b>	<b>\$ 38,545</b>	<b>\$ (354,800)</b>	<b>\$ (193,209)</b>
<b>Dayton Hollow</b>								
331.00 Structures and Improvements	\$ 16,269	0.54455357	\$ 2,772	\$ 1,510	\$ 36	\$ 20	\$ (2,736)	\$ (1,490)
332.00 Reservoirs, Dams and Waterways	1,817,534	0.54455357	302,619	164,792	16,540	9,007	(286,079)	(155,785)
333.00 Water Wheels, Turbines & Generators	226,751	0.54455357	24,217	13,187	317	173	(23,900)	(13,014)
334.00 Accessory Electric Equipment	193,342	0.54455357	14,385	7,833	193	105	(14,192)	(7,728)
335.00 Miscellaneous Power Plant Equipment	111,159	0.54455357	19,731	10,745	256	139	(19,475)	(10,606)
<b>Total Dayton Hollow</b>	<b>\$ 2,365,055</b>		<b>\$ 363,724</b>	<b>\$ 198,067</b>	<b>\$ 17,342</b>	<b>\$ 9,444</b>	<b>\$ (346,382)</b>	<b>\$ (188,623)</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals  
Current: VG Procedure / RL Technique  
Proposed: VG Procedure / RL Technique

Account Description	12/31/20 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	Minnesota	Total	Minnesota	Total	Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
<b>Taplin Gorge</b>								
331.00 Structures and Improvements	\$ 35,140	0.54455357	\$ 520	\$ 283	\$ 7	\$ 4	\$ (513)	\$ (279)
332.00 Reservoirs, Dams and Waterways	602,762	0.54455357	60,939	33,185	784	427	(60,155)	(32,758)
333.00 Water Wheels, Turbines & Generators	15,110	0.54455357	193	105	3	2	(190)	(103)
334.00 Accessory Electric Equipment	58,695	0.54455357	3,815	2,077	47	26	(3,768)	(2,051)
335.00 Miscellaneous Power Plant Equipment	96,303	0.54455357	13,261	7,221	173	94	(13,088)	(7,127)
<b>Total Taplin Gorge</b>	<b>\$ 808,010</b>		<b>\$ 78,728</b>	<b>\$ 42,871</b>	<b>\$ 1,014</b>	<b>\$ 553</b>	<b>\$ (77,714)</b>	<b>\$ (42,318)</b>
<b>Bemidji</b>								
331.00 Structures and Improvements	\$ 199,805	0.54455357	\$ 25,455	\$ 13,862	\$ 320	\$ 174	\$ (25,135)	\$ (13,688)
332.00 Reservoirs, Dams and Waterways	834,589	0.54455357	113,337	61,718	1,920	1,046	(111,417)	(60,672)
333.00 Water Wheels, Turbines & Generators	322,687	0.54455357	30,429	16,570	387	211	(30,042)	(16,359)
334.00 Accessory Electric Equipment	5,376	0.54455357	505	275	6	3	(499)	(272)
335.00 Miscellaneous Power Plant Equipment	1,070	0.54455357	169	92	2	1	(167)	(91)
<b>Total Bemidji</b>	<b>\$ 1,363,527</b>		<b>\$ 169,895</b>	<b>\$ 92,517</b>	<b>\$ 2,635</b>	<b>\$ 1,435</b>	<b>\$ (167,260)</b>	<b>\$ (91,082)</b>
<b>OTHER PRODUCTION</b>								
<b>Jamestown</b>								
341.00 Structures and Improvements	\$ 311,512	0.54455357	\$ 6,532	\$ 3,557	\$ 6,532	\$ 3,557	\$ -	\$ -
342.00 Fuel Holders and Accessories	415,964	0.54455357	12,110	6,594	12,110	6,594		
343.00 Prime Movers	6,952,527	0.54455357	119,228	64,926	119,531	65,091	303	165
344.00 Generators		0.54455357						
345.00 Accessory Electric Equipment	227,590	0.54455357	5,926	3,227	5,918	3,222	(8)	(5)
346.00 Miscellaneous Power Plant Equipment	88,665	0.54455357	3,165	1,724	3,182	1,733	17	9
<b>Total Jamestown</b>	<b>\$ 7,996,258</b>		<b>\$ 146,961</b>	<b>\$ 80,028</b>	<b>\$ 147,273</b>	<b>\$ 80,197</b>	<b>\$ 312</b>	<b>\$ 169</b>
<b>Jamestown Unit 1</b>								
341.00 Structures and Improvements	\$ 286,659	0.54455357	\$ 5,762	\$ 3,138	\$ 5,762	\$ 3,138	\$ -	\$ -
342.00 Fuel Holders and Accessories	379,195	0.54455357	11,603	6,318	11,603	6,318		
343.00 Prime Movers	3,030,866	0.54455357	60,011	32,679	60,314	32,844	303	165
344.00 Generators		0.54455357						
345.00 Accessory Electric Equipment	155,272	0.54455357	2,795	1,522	2,779	1,513	(16)	(9)
346.00 Miscellaneous Power Plant Equipment	85,462	0.54455357	3,171	1,727	3,188	1,736	17	9
<b>Total Jamestown Unit 1</b>	<b>\$ 3,937,454</b>		<b>\$ 83,342</b>	<b>\$ 45,384</b>	<b>\$ 83,646</b>	<b>\$ 45,549</b>	<b>\$ 304</b>	<b>\$ 165</b>
<b>Jamestown Unit 2</b>								
341.00 Structures and Improvements	\$ 24,853	0.54455357	\$ 770	\$ 419	\$ 770	\$ 419	\$ -	\$ -
342.00 Fuel Holders and Accessories	36,769	0.54455357	507	276	507	276		
343.00 Prime Movers	3,921,661	0.54455357	59,217	32,247	59,217	32,247		
344.00 Generators		0.54455357						
345.00 Accessory Electric Equipment	72,318	0.54455357	3,131	1,705	3,139	1,709	8	4
346.00 Miscellaneous Power Plant Equipment	3,203	0.54455357	(6)	(3)	(6)	(3)		
<b>Total Jamestown Unit 2</b>	<b>\$ 4,058,804</b>		<b>\$ 63,619</b>	<b>\$ 34,644</b>	<b>\$ 63,627</b>	<b>\$ 34,648</b>	<b>\$ 8</b>	<b>\$ 4</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals  
Current: VG Procedure / RL Technique  
Proposed: VG Procedure / RL Technique

Account Description	12/31/20 Plant Investment	Minnesota Allocation Factor	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total	Minnesota	Total	Minnesota	Total	Minnesota
A	B	C	D	E=C*D	F	G=C*F	H=F-D	I=G-E
<b>Lake Preston</b>								
341.00 Structures and Improvements	\$ 233,982	0.54455357	\$ 3,814	\$ 2,077	\$ 3,814	\$ 2,077	\$ -	\$ -
342.00 Fuel Holders and Accessories	328,705	0.54455357	5,752	3,132	5,785	3,150	33	18
343.00 Prime Movers	3,282,642	0.54455357	51,866	28,244	51,866	28,244		
344.00 Generators		0.54455357						
345.00 Accessory Electric Equipment	400,094	0.54455357	6,562	3,573	6,602	3,595	40	22
346.00 Miscellaneous Power Plant Equipment	21,607	0.54455357	214	117	214	117		
<b>Total Lake Preston</b>	<b>\$ 4,267,030</b>		<b>\$ 68,208</b>	<b>\$ 37,143</b>	<b>\$ 68,281</b>	<b>\$ 37,183</b>	<b>\$ 73</b>	<b>\$ 40</b>
<b>Solway Combustion Turbine</b>								
341.00 Structures and Improvements	\$ 4,791,410	0.54455357	\$ 154,763	\$ 84,277	\$ 154,763	\$ 84,277	\$ -	\$ -
342.00 Fuel Holders and Accessories	1,019,797	0.54455357	32,837	17,882	32,837	17,882		
343.00 Prime Movers	20,572,001	0.54455357	804,365	438,020	806,422	439,140	2,057	1,120
344.00 Generators								
345.00 Accessory Electric Equipment	1,310,193	0.54455357	41,926	22,831	42,057	22,902	131	71
346.00 Miscellaneous Power Plant Equipment	318,649	0.54455357	11,057	6,021	11,089	6,039	32	18
<b>Total Solway Combustion Turbine</b>	<b>\$ 28,012,050</b>		<b>\$ 1,044,948</b>	<b>\$ 569,031</b>	<b>\$ 1,047,168</b>	<b>\$ 570,240</b>	<b>\$ 2,220</b>	<b>\$ 1,209</b>
<b>Fergus Falls Control Center</b>								
341.00 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342.00 Fuel Holders and Accessories								
343.00 Prime Movers	591,638	0.54455357	20,885	11,373	21,003	11,437	118	64
344.00 Generators								
345.00 Accessory Electric Equipment								
346.00 Miscellaneous Power Plant Equipment								
<b>Total Fergus Falls Control Center</b>	<b>\$ 591,638</b>		<b>\$ 20,885</b>	<b>\$ 11,373</b>	<b>\$ 21,003</b>	<b>\$ 11,437</b>	<b>\$ 118</b>	<b>\$ 64</b>
<b>WIND PRODUCTION</b>								
<b>Ashtabula</b>								
341.00 Structures and Improvements	\$ 3,248,290	0.54351107	\$ 85,430	\$ 46,432	\$ 82,831	\$ 45,020	\$ (2,599)	\$ (1,412)
344.00 Generators	107,003,265	0.54351107	2,899,788	1,576,067	2,814,186	1,529,541	(85,602)	(46,526)
345.00 Accessory Electric Equipment	6,479,774	0.54351107	173,010	94,033	167,826	91,215	(5,184)	(2,818)
346.00 Miscellaneous Power Plant Equipment	121,175	0.54351107	3,781	2,055	6,131	3,332	2,350	1,277
<b>Total Ashtabula</b>	<b>\$ 116,852,504</b>		<b>\$ 3,162,009</b>	<b>\$ 1,718,587</b>	<b>\$ 3,070,974</b>	<b>\$ 1,669,108</b>	<b>\$ (91,035)</b>	<b>\$ (49,479)</b>
<b>Langdon</b>								
341.00 Structures and Improvements	\$ 2,484,069	0.54351107	\$ 64,586	\$ 35,103	\$ 62,350	\$ 33,888	\$ (2,236)	\$ (1,215)
344.00 Generators	69,717,721	0.54351107	1,868,435	1,015,515	1,847,520	1,004,148	(20,915)	(11,367)
345.00 Accessory Electric Equipment	7,407,275	0.54351107	196,293	106,687	189,626	103,064	(6,667)	(3,623)
346.00 Miscellaneous Power Plant Equipment	152,324	0.54351107	5,849	3,179	7,510	4,082	1,661	903
<b>Total Langdon</b>	<b>\$ 79,761,389</b>		<b>\$ 2,135,163</b>	<b>\$ 1,160,484</b>	<b>\$ 2,107,006</b>	<b>\$ 1,145,182</b>	<b>\$ (28,157)</b>	<b>\$ (15,302)</b>

**OTTER TAIL POWER COMPANY**

Statement B

Comparison of Current and Updated Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/20 Plant Investment B	Minnesota Allocation Factor C	Current Annual Accrual		Updated Annual Accrual		Difference	
			Total D	Minnesota E=C*D	Total F	Minnesota G=C*F	Total H=F-D	Minnesota I=G-E
<b>Luverne</b>								
341.00 Structures and Improvements	\$ 2,266,581	0.54351107	\$ 63,011	\$ 34,247	\$ 61,198	\$ 33,262	\$ (1,813)	\$ (985)
344.00 Generators	66,965,098	0.54351107	1,921,898	1,044,573	1,901,809	1,033,654	(20,089)	(10,919)
345.00 Accessory Electric Equipment	4,863,837	0.54351107	135,215	73,491	131,324	71,376	(3,891)	(2,115)
346.00 Miscellaneous Power Plant Equipment	164,770	0.54351107	5,355	2,911	7,514	4,084	2,159	1,173
<b>Total Luverne</b>	<b>\$ 74,260,286</b>		<b>\$ 2,125,479</b>	<b>\$ 1,155,222</b>	<b>\$ 2,101,845</b>	<b>\$ 1,142,376</b>	<b>\$ (23,634)</b>	<b>\$ (12,846)</b>
<b>Merricourt</b>								
341.00 Structures and Improvements	\$ 7,464,368	0.54351107	\$ -	\$ -	\$ 237,367	\$ 129,012	\$ 237,367	\$ 129,012
344.00 Generators	223,931,038	0.54351107			7,121,007	3,870,346	7,121,007	3,870,346
345.00 Accessory Electric Equipment	17,416,858	0.54351107			553,856	301,027	553,856	301,027
346.00 Miscellaneous Power Plant Equipment		0.54351107						
<b>Total Merricourt</b>	<b>\$ 248,812,264</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,912,230</b>	<b>\$ 4,300,385</b>	<b>\$ 7,912,230</b>	<b>\$ 4,300,385</b>
<b>SOLAR PRODUCTION</b>								
<b>Jamestown</b>								
343.00 Prime Movers	\$ 159,181	0.54351107	\$ 6,431	\$ 3,495	\$ 6,813	\$ 3,703	\$ 382	\$ 208
<b>Total Jamestown</b>	<b>\$ 159,181</b>		<b>\$ 6,431</b>	<b>\$ 3,495</b>	<b>\$ 6,813</b>	<b>\$ 3,703</b>	<b>\$ 382</b>	<b>\$ 208</b>
<b>Rush Lake</b>								
343.00 Prime Movers	\$ 154,255	0.54351107	\$ 6,232	\$ 3,387	\$ 6,494	\$ 3,530	\$ 262	\$ 143
<b>Total Rush Lake</b>	<b>\$ 154,255</b>		<b>\$ 6,232</b>	<b>\$ 3,387</b>	<b>\$ 6,494</b>	<b>\$ 3,530</b>	<b>\$ 262</b>	<b>\$ 143</b>

**OTTER TAIL POWER COMPANY**

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2020

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C	
<b>INTANGIBLE PLANT</b>								
303.91 Software - 5 Year	\$ 5,848,316	\$ 3,416,666	58.42%	\$ 3,611,144	61.75%	\$ (194,478)	-5.69%	
303.92 Software - 10 Year	20,179,746	3,717,709	18.42%	3,026,962	15.00%	690,747	18.58%	
<b>Total Intangible Plant</b>	<b>\$ 26,028,062</b>	<b>\$ 7,134,376</b>	<b>27.41%</b>	<b>\$ 6,638,106</b>	<b>25.50%</b>	<b>\$ 496,270</b>	<b>6.96%</b>	
<b>STEAM PRODUCTION</b>								
311.00 Structures and Improvements	\$ 121,217,007	\$ 62,979,106	51.96%	\$ 53,952,348	44.51%	\$ 9,026,758	14.33%	
312.00 Boiler Plant Equipment	339,466,251	148,440,024	43.73%	147,220,233	43.37%	1,219,791	0.82%	
312.10 Boiler Plant Equipment - Landfill	10,412,772	3,570,240	34.29%	1,917,990	18.42%	1,652,250	46.28%	
314.00 Turbogenerator Units	65,901,519	46,266,694	70.21%	40,516,447	61.48%	5,750,247	12.43%	
315.00 Accessory Electric Equipment	35,770,319	21,141,273	59.10%	18,003,587	50.33%	3,137,686	14.84%	
316.00 Miscellaneous Power Plant Equipment	6,791,188	3,750,751	55.23%	3,651,984	53.78%	98,768	2.63%	
<b>Total Steam Production Plant</b>	<b>\$ 579,559,056</b>	<b>\$ 286,148,088</b>	<b>49.37%</b>	<b>\$ 265,262,587</b>	<b>45.77%</b>	<b>\$ 20,885,501</b>	<b>7.30%</b>	
<b>HYDRAULIC PRODUCTION</b>								
331.00 Structures and Improvements	\$ 351,712	\$ 336,709	95.73%	\$ 131,224	37.31%	\$ 205,485	61.03%	
332.00 Reservoirs, Dams and Waterways	7,500,256	3,985,865	53.14%	1,356,270	18.08%	2,629,595	65.97%	
333.00 Water Wheels, Turbines & Generators	1,373,867	1,320,802	96.14%	307,083	22.35%	1,013,720	76.75%	
334.00 Accessory Electric Equipment	597,103	573,259	96.01%	198,586	33.26%	374,673	65.36%	
335.00 Miscellaneous Power Plant Equipment	435,295	401,017	92.13%	91,378	20.99%	309,640	77.21%	
<b>Total Hydraulic Production Plant</b>	<b>\$ 10,258,233</b>	<b>\$ 6,617,653</b>	<b>64.51%</b>	<b>\$ 2,084,540</b>	<b>20.32%</b>	<b>\$ 4,533,112</b>	<b>68.50%</b>	
<b>OTHER PRODUCTION</b>								
341.00 Structures and Improvements	\$ 5,336,904	\$ 2,671,761	50.06%	\$ 2,601,998	48.75%	\$ 69,763	2.61%	
342.00 Fuel Holders and Accessories	1,764,466	1,046,613	59.32%	979,993	55.54%	66,620	6.37%	
343.00 Prime Movers	31,398,808	16,308,754	51.94%	17,169,097	54.68%	(860,342)	-5.28%	
344.00 Generators								
345.00 Accessory Electric Equipment	1,937,877	1,127,427	58.18%	1,096,103	56.56%	31,324	2.78%	
346.00 Miscellaneous Power Plant Equipment	428,921	209,595	48.87%	202,605	47.24%	6,990	3.34%	
<b>Total Other Production Plant</b>	<b>\$ 40,866,976</b>	<b>\$ 21,364,151</b>	<b>52.28%</b>	<b>\$ 22,049,797</b>	<b>53.96%</b>	<b>\$ (685,645)</b>	<b>-3.21%</b>	
<b>WIND PRODUCTION</b>								
341.00 Structures and Improvements	\$ 15,463,308	\$ 3,921,122	25.36%	\$ 3,068,622	19.84%	\$ 852,500	21.74%	
344.00 Generators	467,617,122	113,308,193	24.23%	90,777,574	19.41%	22,530,619	19.88%	
345.00 Accessory Electric Equipment	36,167,744	9,143,015	25.28%	7,146,988	19.76%	1,996,027	21.83%	
346.00 Miscellaneous Power Plant Equipment	438,269	(26)	-0.01%	39,770	9.07%	(39,796)	152068.56%	
<b>Total Wind Production Plant</b>	<b>\$ 519,686,443</b>	<b>\$ 126,372,303</b>	<b>24.32%</b>	<b>\$ 101,032,953</b>	<b>19.44%</b>	<b>\$ 25,339,350</b>	<b>20.05%</b>	
<b>SOLAR PRODUCTION</b>								
343.00 Prime Movers	313,436	7,138	2.28%	12,383	3.95%	(5,245)	-73.48%	
<b>Total Solar Production Plant</b>	<b>\$ 313,436</b>	<b>\$ 7,138</b>	<b>2.28%</b>	<b>\$ 12,383</b>	<b>3.95%</b>	<b>\$ (5,245)</b>	<b>-73.48%</b>	

**OTTER TAIL POWER COMPANY**

Depreciation Reserve Summary  
Vintage Group Procedure  
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Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount	Ratio	Amount	Ratio	Amount	Multiple
A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
<b>TRANSMISSION PLANT</b>							
353.00 Station Equipment	\$ 162,264,161	\$ 28,532,404	17.58%	\$ 27,672,232	17.05%	\$ 860,172	3.01%
354.00 Towers and Fixtures	191,081,948	13,936,739	7.29%	13,648,347	7.14%	288,392	2.07%
355.00 Poles and Fixtures	147,132,677	57,303,246	38.95%	48,949,904	33.27%	8,353,342	14.58%
356.00 Overhead Conductors and Devices	171,989,284	48,109,709	27.97%	39,632,652	23.04%	8,477,057	17.62%
358.00 Underground Conductors and Devices	77,461	75,223	97.11%	59,998	77.46%	15,225	20.24%
<b>Total Transmission Plant</b>	<b>\$ 672,545,531</b>	<b>\$ 147,957,320</b>	<b>22.00%</b>	<b>\$ 129,963,132</b>	<b>19.32%</b>	<b>\$ 17,994,188</b>	<b>12.16%</b>
<b>DISTRIBUTION PLANT</b>							
362.00 Station Equipment	\$ 89,667,123	\$ 25,379,632	28.30%	\$ 18,800,578	20.97%	\$ 6,579,055	25.92%
364.00 Poles, Towers and Fixtures	79,123,058	47,403,278	59.91%	49,032,319	61.97%	(1,629,041)	-3.44%
365.00 Overhead Conductors and Devices	56,852,617	43,702,491	76.87%	33,798,449	59.45%	9,904,042	22.66%
367.00 Underground Conductors and Devices	92,508,809	41,498,124	44.86%	34,357,949	37.14%	7,140,176	17.21%
368.00 Line Transformers	112,721,811	18,906,759	16.77%	23,999,970	21.29%	(5,093,211)	-26.94%
369.00 Overhead Services	13,652,260	17,312,730	126.81%	18,880,351	138.29%	(1,567,621)	-9.05%
369.10 Underground Services	46,383,443	21,334,137	46.00%	19,027,424	41.02%	2,306,713	10.81%
370.00 Meters	27,268,533	9,454,127	34.67%	9,197,872	33.73%	256,255	2.71%
370.05 Smart Meters	921,313	86,696	9.41%	111,940	12.15%	(25,243)	-29.12%
370.10 Load Management Switches	8,899,439	8,687,371	97.62%	7,934,506	89.16%	752,865	8.67%
371.20 Other Private Lighting	7,107,183	598,167	8.42%	373,218	5.25%	224,950	37.61%
373.00 Street Lighting and Signal Systems	9,509,826	2,220,909	23.35%	1,906,219	20.04%	314,690	14.17%
<b>Total Distribution Plant</b>	<b>\$ 544,615,415</b>	<b>\$ 236,584,423</b>	<b>43.44%</b>	<b>\$ 217,420,795</b>	<b>39.92%</b>	<b>\$ 19,163,628</b>	<b>8.10%</b>
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.00 Structures and Improvements	\$ 20,656,074	\$ 6,875,706	33.29%	\$ 7,503,782	36.33%	\$ (628,076)	-9.13%
390.10 General Office Buildings	6,379,788	2,521,536	39.52%	1,438,956	22.55%	1,082,580	42.93%
390.20 Fleet Service Center Building	3,133,344	638,632	20.38%	108,741	3.47%	529,891	82.97%
390.30 Central Stores Building	4,276,593	1,576,199	36.86%	555,072	12.98%	1,021,127	64.78%
396.00 Power Operated Equipment	1,430,267	222,201	15.54%	267,917	18.73%	(45,716)	-20.57%
397.40 Communication Towers	1,877,722	999,462	53.23%	794,543	42.31%	204,919	20.50%
<b>Total Depreciable</b>	<b>\$ 37,753,788</b>	<b>\$ 12,833,736</b>	<b>33.99%</b>	<b>\$ 10,669,011</b>	<b>28.26%</b>	<b>\$ 2,164,725</b>	<b>16.87%</b>
<b>Amortizable</b>							
391.00 Office Furniture	\$ 703,063	\$ 469,720	66.81%	\$ 473,673	67.37%	\$ (3,953)	-0.84%
391.10 Office Equipment	374,681	260,618	69.56%	267,273	71.33%	(6,655)	-2.55%
391.20 Duplicating Equipment	239,837	126,896	52.91%	133,431	55.63%	(6,535)	-5.15%
391.50 Computer Systems	3,706,467	2,147,244	57.93%	2,478,694	66.87%	(331,450)	-15.44%
391.60 Computer Related Equipment	2,075,789	780,871	37.62%	1,207,138	58.15%	(426,267)	-54.59%
394.00 Tools, Shop and Garage Equipment	4,147,732	2,255,422	54.38%	2,298,690	55.42%	(43,268)	-1.92%

**OTTER TAIL POWER COMPANY**

Depreciation Reserve Summary  
Vintage Group Procedure  
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Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C
394.20 Automated Meter Reading Equipment	950,669	589,508	62.01%	592,766	62.35%	(3,258)	-0.55%
397.00 Communication Equipment	2,965,064	940,475	31.72%	1,031,589	34.79%	(91,114)	-9.69%
397.10 Radio Telecommunication Equipment	693,083	627,260	90.50%	634,099	91.49%	(6,839)	-1.09%
397.20 Microwave Equipment	3,276,047	1,669,432	50.96%	1,722,395	52.58%	(52,963)	-3.17%
397.30 Radio Load Control Equipment	459,343	334,053	72.72%	364,503	79.35%	(30,450)	-9.12%
<b>Total Amortizable</b>	<b>\$ 19,591,775</b>	<b>\$ 10,201,498</b>	<b>52.07%</b>	<b>\$ 11,204,251</b>	<b>57.19%</b>	<b>\$ (1,002,753)</b>	<b>-9.83%</b>
<b>Total General Plant</b>	<b>\$ 57,345,563</b>	<b>\$ 23,035,234</b>	<b>40.17%</b>	<b>\$ 21,873,262</b>	<b>38.14%</b>	<b>\$ 1,161,972</b>	<b>5.04%</b>
<b>TOTAL UTILITY</b>	<b>\$ 2,451,218,715</b>	<b>\$ 855,220,686</b>	<b>34.89%</b>	<b>\$ 766,337,556</b>	<b>31.26%</b>	<b>\$ 88,883,130</b>	<b>10.39%</b>
<b>STEAM PRODUCTION</b>							
<b>Big Stone</b>							
311.00 Structures and Improvements	\$ 80,325,431	\$ 29,777,164	37.07%	\$ 24,234,413	30.17%	\$ 5,542,752	18.61%
312.00 Boiler Plant Equipment	195,361,279	41,976,676	21.49%	47,113,758	24.12%	(5,137,082)	-12.24%
312.10 Boiler Plant Equipment - Landfill							
314.00 Turbogenerator Units	30,372,433	19,535,654	64.32%	14,066,714	46.31%	5,468,940	27.99%
315.00 Accessory Electric Equipment	20,863,979	9,179,329	44.00%	7,230,159	34.65%	1,949,169	21.23%
316.00 Miscellaneous Power Plant Equipment	3,328,474	1,440,336	43.27%	1,294,477	38.89%	145,859	10.13%
<b>Total Big Stone</b>	<b>\$ 330,251,596</b>	<b>\$ 101,909,159</b>	<b>30.86%</b>	<b>\$ 93,939,521</b>	<b>28.44%</b>	<b>\$ 7,969,638</b>	<b>7.82%</b>
<b>Hoot Lake Units 2 and 3</b>							
311.00 Structures and Improvements	\$ 6,096,309	\$ 6,889,576	113.01%	\$ 7,042,796	115.53%	\$ (153,221)	-2.22%
312.00 Boiler Plant Equipment	37,830,819	41,395,268	109.42%	41,786,416	110.46%	(391,148)	-0.94%
312.10 Boiler Plant Equipment - Landfill	10,412,772	3,570,240	34.29%	1,917,990	18.42%	1,652,250	46.28%
314.00 Turbogenerator Units	11,558,817	12,931,001	111.87%	13,163,259	113.88%	(232,258)	-1.80%
315.00 Accessory Electric Equipment	2,766,673	3,106,688	112.29%	3,164,514	114.38%	(57,826)	-1.86%
316.00 Miscellaneous Power Plant Equipment	1,190,054	1,296,386	108.94%	1,313,491	110.37%	(17,105)	-1.32%
<b>Total Hoot Lake Units 2 and 3</b>	<b>\$ 69,855,444</b>	<b>\$ 69,189,159</b>	<b>99.05%</b>	<b>\$ 68,388,466</b>	<b>97.90%</b>	<b>\$ 800,693</b>	<b>1.16%</b>
<b>Coyote</b>							
311.00 Structures and Improvements	\$ 34,795,267	\$ 26,312,366	75.62%	\$ 22,675,138	65.17%	\$ 3,637,228	13.82%
312.00 Boiler Plant Equipment	106,274,153	65,068,080	61.23%	58,320,059	54.88%	6,748,021	10.37%
312.10 Boiler Plant Equipment - Landfill							
314.00 Turbogenerator Units	23,970,269	13,800,039	57.57%	13,286,474	55.43%	513,565	3.72%
315.00 Accessory Electric Equipment	12,139,667	8,855,256	72.94%	7,608,914	62.68%	1,246,343	14.07%
316.00 Miscellaneous Power Plant Equipment	2,272,660	1,014,028	44.62%	1,044,016	45.94%	(29,987)	-2.96%
<b>Total Coyote</b>	<b>\$ 179,452,016</b>	<b>\$ 115,049,770</b>	<b>64.11%</b>	<b>\$ 102,934,600</b>	<b>57.36%</b>	<b>\$ 12,115,170</b>	<b>10.53%</b>

**OTTER TAIL POWER COMPANY**

Statement C

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2020

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C	
<b>HYDRAULIC PRODUCTION</b>								
<b><u>Hoot Lake</u></b>								
331.00 Structures and Improvements	\$ 69,354	\$ 69,222	99.81%	\$ 42,228	60.89%	\$ 26,993	39.00%	
332.00 Reservoirs, Dams and Waterways	297,674	292,602	98.30%	156,178	52.47%	136,424	46.62%	
333.00 Water Wheels, Turbines & Generators	104,195	102,989	98.84%	48,787	46.82%	54,202	52.63%	
334.00 Accessory Electric Equipment	34,651	34,099	98.41%	14,817	42.76%	19,281	56.55%	
335.00 Miscellaneous Power Plant Equipment	48,801	44,385	90.95%	8,132	16.66%	36,254	81.68%	
<b>Total Hoot Lake</b>	<b>\$ 554,675</b>	<b>\$ 543,297</b>	<b>97.95%</b>	<b>\$ 270,142</b>	<b>48.70%</b>	<b>\$ 273,155</b>	<b>50.28%</b>	
<b><u>Wright</u></b>								
331.00 Structures and Improvements	\$ 19,026	\$ 18,569	97.60%	\$ 8,925	46.91%	\$ 9,644	51.93%	
332.00 Reservoirs, Dams and Waterways	892,711	819,992	91.85%	400,387	44.85%	419,605	51.17%	
333.00 Water Wheels, Turbines & Generators	545,392	528,947	96.98%	93,865	17.21%	435,081	82.25%	
334.00 Accessory Electric Equipment	202,552	193,658	95.61%	62,696	30.95%	130,962	67.63%	
335.00 Miscellaneous Power Plant Equipment	115,218	107,678	93.46%	29,950	25.99%	77,728	72.19%	
<b>Total Wright</b>	<b>\$ 1,774,899</b>	<b>\$ 1,668,843</b>	<b>94.02%</b>	<b>\$ 595,823</b>	<b>33.57%</b>	<b>\$ 1,073,020</b>	<b>64.30%</b>	
<b><u>Pisgah</u></b>								
331.00 Structures and Improvements	\$ 12,118	\$ 11,886	98.08%	\$ 6,170	50.92%	\$ 5,715	48.09%	
332.00 Reservoirs, Dams and Waterways	3,054,986	352,893	11.55%	145,331	4.76%	207,562	58.82%	
333.00 Water Wheels, Turbines & Generators	159,732	151,191	94.65%	27,405	17.16%	123,786	81.87%	
334.00 Accessory Electric Equipment	102,487	97,320	94.96%	28,367	27.68%	68,953	70.85%	
335.00 Miscellaneous Power Plant Equipment	62,744	56,782	90.50%	10,141	16.16%	46,641	82.14%	
<b>Total Pisgah</b>	<b>\$ 3,392,067</b>	<b>\$ 670,072</b>	<b>19.75%</b>	<b>\$ 217,415</b>	<b>6.41%</b>	<b>\$ 452,657</b>	<b>67.55%</b>	
<b><u>Dayton Hollow</u></b>								
331.00 Structures and Improvements	\$ 16,269	\$ 14,902	91.60%	\$ 2,997	18.42%	\$ 11,905	79.89%	
332.00 Reservoirs, Dams and Waterways	1,817,534	1,185,287	65.21%	217,700	11.98%	967,587	81.63%	
333.00 Water Wheels, Turbines & Generators	226,751	214,806	94.73%	43,017	18.97%	171,789	79.97%	
334.00 Accessory Electric Equipment	193,342	186,246	96.33%	67,305	34.81%	118,940	63.86%	
335.00 Miscellaneous Power Plant Equipment	111,159	101,423	91.24%	18,458	16.60%	82,965	81.80%	
<b>Total Dayton Hollow</b>	<b>\$ 2,365,055</b>	<b>\$ 1,702,664</b>	<b>71.99%</b>	<b>\$ 349,478</b>	<b>14.78%</b>	<b>\$ 1,353,186</b>	<b>79.47%</b>	
<b><u>Taplin Gorge</u></b>								
331.00 Structures and Improvements	\$ 35,140	\$ 34,883	99.27%	\$ 22,772	64.80%	\$ 12,112	34.72%	
332.00 Reservoirs, Dams and Waterways	602,762	572,697	95.01%	208,275	34.55%	364,423	63.63%	
333.00 Water Wheels, Turbines & Generators	15,110	15,014	99.37%	10,021	66.32%	4,993	33.25%	
334.00 Accessory Electric Equipment	58,695	56,809	96.79%	22,334	38.05%	34,476	60.69%	
335.00 Miscellaneous Power Plant Equipment	96,303	89,763	93.21%	24,515	25.46%	65,247	72.69%	
<b>Total Taplin Gorge</b>	<b>\$ 808,010</b>	<b>\$ 769,167</b>	<b>95.19%</b>	<b>\$ 287,917</b>	<b>35.63%</b>	<b>\$ 481,250</b>	<b>62.57%</b>	

**OTTER TAIL POWER COMPANY**

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2020

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C	
<b>Bemidji</b>								
331.00 Structures and Improvements	\$ 199,805	\$ 187,248	93.72%	\$ 48,132	24.09%	\$ 139,116	74.30%	
332.00 Reservoirs, Dams and Waterways	834,589	762,392	91.35%	228,398	27.37%	533,994	70.04%	
333.00 Water Wheels, Turbines & Generators	322,687	307,856	95.40%	83,987	26.03%	223,869	72.72%	
334.00 Accessory Electric Equipment	5,376	5,127	95.37%	3,067	57.05%	2,060	40.18%	
335.00 Miscellaneous Power Plant Equipment	1,070	987	92.22%	182	16.99%	805	81.58%	
<b>Total Bemidji</b>	<b>\$ 1,363,527</b>	<b>\$ 1,263,610</b>	<b>92.67%</b>	<b>\$ 363,766</b>	<b>26.68%</b>	<b>\$ 899,844</b>	<b>71.21%</b>	
<b>OTHER PRODUCTION</b>								
<b>Jamestown</b>								
341.00 Structures and Improvements	\$ 311,512	\$ 249,459	80.08%	\$ 213,738	68.61%	\$ 35,722	14.32%	
342.00 Fuel Holders and Accessories	415,964	291,345	70.04%	245,479	59.01%	45,865	15.74%	
343.00 Prime Movers	6,952,527	5,891,890	84.74%	5,113,981	73.56%	777,909	13.20%	
344.00 Generators								
345.00 Accessory Electric Equipment	227,590	168,093	73.86%	164,640	72.34%	3,454	2.05%	
346.00 Miscellaneous Power Plant Equipment	88,665	54,810	61.82%	47,061	53.08%	7,749	14.14%	
<b>Total Jamestown</b>	<b>\$ 7,996,258</b>	<b>\$ 6,655,597</b>	<b>83.23%</b>	<b>\$ 5,784,899</b>	<b>72.35%</b>	<b>\$ 870,698</b>	<b>13.08%</b>	
<b>Jamestown Unit 1</b>								
341.00 Structures and Improvements	\$ 286,659	\$ 232,623	81.15%	\$ 199,131	69.47%	\$ 33,492	14.40%	
342.00 Fuel Holders and Accessories	379,195	258,670	68.22%	221,671	58.46%	36,998	14.30%	
343.00 Prime Movers	3,030,866	2,468,807	81.46%	2,147,522	70.86%	321,285	13.01%	
344.00 Generators								
345.00 Accessory Electric Equipment	155,272	130,124	83.80%	128,480	82.74%	1,645	1.26%	
346.00 Miscellaneous Power Plant Equipment	85,462	51,345	60.08%	44,406	51.96%	6,938	13.51%	
<b>Total Jamestown Unit 1</b>	<b>\$ 3,937,454</b>	<b>\$ 3,141,568</b>	<b>79.79%</b>	<b>\$ 2,741,210</b>	<b>69.62%</b>	<b>\$ 400,358</b>	<b>12.74%</b>	
<b>Jamestown Unit 2</b>								
341.00 Structures and Improvements	\$ 24,853	\$ 16,837	67.75%	\$ 14,607	58.77%	\$ 2,230	13.24%	
342.00 Fuel Holders and Accessories	36,769	32,675	88.87%	23,808	64.75%	8,867	27.14%	
343.00 Prime Movers	3,921,661	3,423,083	87.29%	2,966,459	75.64%	456,623	13.34%	
344.00 Generators								
345.00 Accessory Electric Equipment	72,318	37,969	52.50%	36,160	50.00%	1,809	4.76%	
346.00 Miscellaneous Power Plant Equipment	3,203	3,466	108.20%	2,655	82.89%	810	23.39%	
<b>Total Jamestown Unit 2</b>	<b>\$ 4,058,804</b>	<b>\$ 3,514,029</b>	<b>86.58%</b>	<b>\$ 3,043,689</b>	<b>74.99%</b>	<b>\$ 470,340</b>	<b>13.38%</b>	

**OTTER TAIL POWER COMPANY**

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2020

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C	
<b>Lake Preston</b>								
341.00 Structures and Improvements	\$ 233,982	\$ 203,279	86.88%	\$ 177,195	75.73%	\$ 26,084	12.83%	
342.00 Fuel Holders and Accessories	328,705	280,403	85.31%	243,354	74.03%	37,048	13.21%	
343.00 Prime Movers	3,282,642	2,871,602	87.48%	2,512,231	76.53%	359,371	12.51%	
344.00 Generators								
345.00 Accessory Electric Equipment	400,094	346,649	86.64%	303,255	75.80%	43,393	12.52%	
346.00 Miscellaneous Power Plant Equipment	21,607	20,473	94.75%	17,883	82.76%	2,591	12.65%	
<b>Total Lake Preston</b>	<b>\$ 4,267,030</b>	<b>\$ 3,722,406</b>	<b>87.24%</b>	<b>\$ 3,253,919</b>	<b>76.26%</b>	<b>\$ 468,487</b>	<b>12.59%</b>	
<b>Solway Combustion Turbine</b>								
341.00 Structures and Improvements	\$ 4,791,410	\$ 2,219,023	46.31%	\$ 2,211,065	46.15%	\$ 7,957	0.36%	
342.00 Fuel Holders and Accessories	1,019,797	474,866	46.56%	491,160	48.16%	(16,294)	-3.43%	
343.00 Prime Movers	20,572,001	7,121,259	34.62%	9,090,029	44.19%	(1,968,770)	-27.65%	
344.00 Generators								
345.00 Accessory Electric Equipment	1,310,193	612,685	46.76%	628,208	47.95%	(15,523)	-2.53%	
346.00 Miscellaneous Power Plant Equipment	318,649	134,312	42.15%	137,661	43.20%	(3,349)	-2.49%	
<b>Total Solway Combustion Turbine</b>	<b>\$ 28,012,050</b>	<b>\$ 10,562,145</b>	<b>37.71%</b>	<b>\$ 12,558,123</b>	<b>44.83%</b>	<b>\$ (1,995,978)</b>	<b>-18.90%</b>	
<b>Fergus Falls Control Center</b>								
341.00 Structures and Improvements	\$ -	\$ -		\$ -		\$ -		
342.00 Fuel Holders and Accessories								
343.00 Prime Movers	591,638	424,003	71.67%	452,855	76.54%	(28,852)	-6.80%	
344.00 Generators								
345.00 Accessory Electric Equipment								
346.00 Miscellaneous Power Plant Equipment								
<b>Total Fergus Falls Control Center</b>	<b>\$ 591,638</b>	<b>\$ 424,003</b>	<b>71.67%</b>	<b>\$ 452,855</b>	<b>76.54%</b>	<b>\$ (28,852)</b>	<b>-6.80%</b>	
<b>WIND PRODUCTION</b>								
<b>Ashtabula</b>								
341.00 Structures and Improvements	\$ 3,248,290	\$ 1,574,686	48.48%	\$ 1,188,707	36.59%	\$ 385,979	24.51%	
344.00 Generators	107,003,265	50,012,690	46.74%	38,466,662	35.95%	11,546,028	23.09%	
345.00 Accessory Electric Equipment	6,479,774	3,088,907	47.67%	2,330,484	35.97%	758,423	24.55%	
346.00 Miscellaneous Power Plant Equipment	121,175	(7,893)	-6.51%	6,426	5.30%	(14,319)	181.41%	
<b>Total Ashtabula</b>	<b>\$ 116,852,504</b>	<b>\$ 54,668,391</b>	<b>46.78%</b>	<b>\$ 41,992,279</b>	<b>35.94%</b>	<b>\$ 12,676,112</b>	<b>23.19%</b>	

**OTTER TAIL POWER COMPANY**

Depreciation Reserve Summary  
Vintage Group Procedure  
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Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C
<b>Langdon</b>							
341.00 Structures and Improvements	\$ 2,484,069	\$ 1,300,078	52.34%	\$ 989,736	39.84%	\$ 310,342	23.87%
344.00 Generators	69,717,721	34,538,846	49.54%	26,971,822	38.69%	7,567,024	21.91%
345.00 Accessory Electric Equipment	7,407,275	3,807,412	51.40%	2,886,086	38.96%	921,326	24.20%
346.00 Miscellaneous Power Plant Equipment	152,324	2,773	1.82%	15,983	10.49%	(13,210)	-476.41%
<b>Total Langdon</b>	<b>\$ 79,761,389</b>	<b>\$ 39,649,109</b>	<b>49.71%</b>	<b>\$ 30,863,627</b>	<b>38.69%</b>	<b>\$ 8,785,483</b>	<b>22.16%</b>
<b>Luverne</b>							
341.00 Structures and Improvements	\$ 2,266,581	\$ 1,031,991	45.53%	\$ 782,462	34.52%	\$ 249,529	24.18%
344.00 Generators	66,965,098	28,325,652	42.30%	22,107,578	33.01%	6,218,074	21.95%
345.00 Accessory Electric Equipment	4,863,837	2,213,172	45.50%	1,679,078	34.52%	534,094	24.13%
346.00 Miscellaneous Power Plant Equipment	164,770	5,094	3.09%	17,361	10.54%	(12,268)	-240.84%
<b>Total Luverne</b>	<b>\$ 74,260,286</b>	<b>\$ 31,575,909</b>	<b>42.52%</b>	<b>\$ 24,586,479</b>	<b>33.11%</b>	<b>\$ 6,989,430</b>	<b>22.14%</b>
<b>Merricourt</b>							
341.00 Structures and Improvements	\$ 7,464,368	\$ 14,367	0.19%	\$ 107,717	1.44%	\$ (93,350)	-649.76%
344.00 Generators	223,931,038	431,004	0.19%	3,231,512	1.44%	(2,800,507)	-649.76%
345.00 Accessory Electric Equipment	17,416,858	33,523	0.19%	251,340	1.44%	(217,817)	-649.76%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Merricourt</b>	<b>\$ 248,812,264</b>	<b>\$ 478,893</b>	<b>0.19%</b>	<b>\$ 3,590,568</b>	<b>1.44%</b>	<b>\$ (3,111,675)</b>	<b>-649.76%</b>
<b>SOLAR PRODUCTION</b>							
<b>Jamestown</b>							
343.00 Prime Movers	159,181	\$ 5,395	\$ 0	\$ 9,360	5.88%	\$ (3,964)	-73.48%
<b>Total Jamestown</b>	<b>\$ 159,181</b>	<b>\$ 5,395</b>	<b>3.39%</b>	<b>\$ 9,360</b>	<b>5.88%</b>	<b>\$ (3,964)</b>	<b>-73.48%</b>
<b>Rush Lake</b>							
343.00 Prime Movers	154,255	\$ 1,743	\$ 0	\$ 3,023	1.96%	\$ (1,281)	-73.48%
<b>Total Rush Lake</b>	<b>\$ 154,255</b>	<b>\$ 1,743</b>	<b>1.13%</b>	<b>\$ 3,023</b>	<b>1.96%</b>	<b>\$ (1,281)</b>	<b>-73.48%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>INTANGIBLE PLANT</b>									
303.91 Software - 5 Year	\$ 13,055,877	\$ 7,207,561	\$ 5,848,316			\$ -	\$ -	\$ -	
303.92 Software - 10 Year	20,179,746		20,179,746						
<b>Total Intangible Plant</b>	<b>\$ 33,235,623</b>	<b>\$ 7,207,561</b>	<b>\$ 26,028,062</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 123,576,951	\$ 2,359,944	\$ 121,217,007	-12.6%	-7.3%	\$ (297,612)	\$ (8,838,266)	\$ (9,135,877)	-7.4%
312.00 Boiler Plant Equipment	415,097,196	75,630,945	339,466,251	-18.4%	-8.2%	(13,926,203)	(27,726,830)	(41,653,033)	-10.0%
312.10 Boiler Plant Equipment - Landfill	10,440,272	27,500	10,412,772						
314.00 Turbogenerator Units	83,743,986	17,842,467	65,901,519	17.1%	-9.2%	3,043,708	(6,031,631)	(2,987,923)	-3.6%
315.00 Accessory Electric Equipment	37,725,855	1,955,536	35,770,319	-7.7%	-7.8%	(149,724)	(2,789,163)	(2,938,887)	-7.8%
316.00 Miscellaneous Power Plant Equipment	10,025,940	3,234,752	6,791,188	7.9%	-9.1%	254,085	(615,693)	(361,608)	-3.6%
<b>Total Steam Production Plant</b>	<b>\$ 680,610,200</b>	<b>\$ 101,051,144</b>	<b>\$ 579,559,056</b>	<b>-11.0%</b>	<b>-7.9%</b>	<b>\$(11,075,745)</b>	<b>\$ (46,001,583)</b>	<b>\$ (57,077,328)</b>	<b>-8.4%</b>
<b>HYDRAULIC PRODUCTION</b>									
331.00 Structures and Improvements	\$ 363,124	\$ 11,412	\$ 351,712	-2.1%		\$ (240)	\$ -	\$ (240)	-0.1%
332.00 Reservoirs, Dams and Waterways	7,584,733	84,477	7,500,256	86.0%		72,610		72,610	1.0%
333.00 Water Wheels, Turbines & Generators	1,397,890	24,023	1,373,867	-438.0%		(105,221)		(105,221)	-7.5%
334.00 Accessory Electric Equipment	616,329	19,226	597,103	16.1%		3,086		3,086	0.5%
335.00 Miscellaneous Power Plant Equipment	512,735	77,440	435,295	0.6%		461		461	0.1%
<b>Total Hydraulic Production Plant</b>	<b>\$ 10,474,811</b>	<b>\$ 216,578</b>	<b>\$ 10,258,233</b>	<b>-13.5%</b>		<b>\$ (29,303)</b>	<b>\$ -</b>	<b>\$ (29,303)</b>	<b>-0.3%</b>
<b>OTHER PRODUCTION</b>									
341.00 Structures and Improvements	\$ 5,365,811	\$ 28,907	\$ 5,336,904	-4.5%	-2.1%	\$ (1,302)	\$ (111,187)	\$ (112,489)	-2.1%
342.00 Fuel Holders and Accessories	2,020,135	255,669	1,764,466	-9.7%	-3.6%	(24,683)	(63,503)	(88,186)	-4.4%
343.00 Prime Movers	36,119,624	4,720,816	31,398,808	-5.1%	-3.2%	(241,182)	(991,514)	(1,232,696)	-3.4%
344.00 Generators									
345.00 Accessory Electric Equipment	2,040,899	103,022	1,937,877	7.4%	-3.2%	7,612	(61,842)	(54,231)	-2.7%
346.00 Miscellaneous Power Plant Equipment	491,050	62,129	428,921	22.2%	-2.8%	13,800	(11,821)	1,980	0.4%
<b>Total Other Production Plant</b>	<b>\$ 46,037,519</b>	<b>\$ 5,170,543</b>	<b>\$ 40,866,976</b>	<b>-4.8%</b>	<b>-3.0%</b>	<b>\$ (245,755)</b>	<b>\$ (1,239,865)</b>	<b>\$ (1,485,621)</b>	<b>-3.2%</b>
<b>WIND PRODUCTION</b>									
341.00 Structures and Improvements	\$ 15,463,308	\$ -	\$ 15,463,308		-5.1%	\$ -	\$ (795,542)	\$ (795,542)	-5.1%
344.00 Generators	473,252,165	5,635,043	467,617,122	-9.0%	-5.1%	(506,059)	(23,968,383)	(24,474,441)	-5.2%
345.00 Accessory Electric Equipment	36,169,724	1,980	36,167,744		-5.1%		(1,857,762)	(1,857,762)	-5.1%
346.00 Miscellaneous Power Plant Equipment	501,547	63,278	438,269		-5.5%		(24,252)	(24,252)	-4.8%
<b>Total Wind Production Plant</b>	<b>\$ 525,386,744</b>	<b>\$ 5,700,301</b>	<b>\$ 519,686,443</b>	<b>-8.9%</b>	<b>-5.1%</b>	<b>\$ (506,059)</b>	<b>\$ (26,645,938)</b>	<b>\$ (27,151,997)</b>	<b>-5.2%</b>
<b>SOLAR PRODUCTION</b>									
343.00 Prime Movers	\$ 313,436	\$ -	\$ 313,436		-1.0%	\$ 4,053	\$ (3,134)	\$ 918	0.3%
<b>Total Solar Production Plant</b>	<b>\$ 313,436</b>	<b>\$ -</b>	<b>\$ 313,436</b>		<b>-1.0%</b>	<b>\$ 4,053</b>	<b>\$ (3,134)</b>	<b>\$ 918</b>	<b>0.3%</b>
<b>TRANSMISSION PLANT</b>									
353.00 Station Equipment	\$ 173,861,711	\$ 11,597,550	\$ 162,264,161	46.7%	-5.0%	\$ 5,416,056	\$ (8,113,208)	\$ (2,697,152)	-1.6%
354.00 Towers and Fixtures	191,081,948		191,081,948		-10.0%		(19,108,195)	(19,108,195)	-10.0%
355.00 Poles and Fixtures	153,737,683	6,605,006	147,132,677	37.8%	-50.0%	2,496,692	(73,566,339)	(71,069,646)	-46.2%
356.00 Overhead Conductors and Devices	178,618,727	6,629,443	171,989,284	34.4%	-30.0%	2,280,528	(51,596,785)	(49,316,257)	-27.6%
358.00 Underground Conductors and Devices	77,956	495	77,461	-368.9%	-5.0%	(1,826)	(3,873)	(5,699)	-7.3%
<b>Total Transmission Plant</b>	<b>\$ 697,378,025</b>	<b>\$ 24,832,494</b>	<b>\$ 672,545,531</b>	<b>41.0%</b>	<b>-22.7%</b>	<b>\$ 10,191,450</b>	<b>\$ (152,388,400)</b>	<b>\$ (142,196,949)</b>	<b>-20.4%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=H+I	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D		
<b>DISTRIBUTION PLANT</b>									
362.00 Station Equipment	\$ 112,124,912	\$ 22,457,789	\$ 89,667,123	13.1%	5.0%	\$ 2,941,970	\$ 4,483,356	\$ 7,425,327	6.6%
364.00 Poles, Towers and Fixtures	82,877,988	3,754,930	79,123,058	-117.8%	-100.0%	(4,423,308)	(79,123,058)	(83,546,366)	-100.8%
365.00 Overhead Conductors and Devices	61,554,877	4,702,260	56,852,617	-72.2%	-75.0%	(3,395,032)	(42,639,463)	(46,034,494)	-74.8%
367.00 Underground Conductors and Devices	98,492,393	5,983,584	92,508,809	-2.1%	-5.0%	(125,655)	(4,625,440)	(4,751,096)	-4.8%
368.00 Line Transformers	128,186,335	15,464,524	112,721,811	40.3%	30.0%	6,232,203	33,816,543	40,048,746	31.2%
369.00 Overhead Services	14,464,804	812,544	13,652,260	-282.2%	-200.0%	(2,292,999)	(27,304,520)	(29,597,519)	-204.6%
369.10 Underground Services	47,101,662	718,219	46,383,443	-47.5%	-20.0%	(341,154)	(9,276,889)	(9,617,843)	-20.4%
370.00 Meters	36,309,532	9,040,999	27,268,533	0.6%		54,246		54,246	0.1%
370.05 Smart Meters	921,313		921,313						
370.10 Load Management Switches	11,115,823	2,216,384	8,899,439						
371.20 Other Private Lighting	11,515,306	4,408,123	7,107,183	4.0%		176,325		176,325	1.5%
373.00 Street Lighting and Signal Systems	14,699,344	5,189,518	9,509,826	-3.8%	-5.0%	(197,202)	(475,491)	(672,693)	-4.6%
<b>Total Distribution Plant</b>	<b>\$ 619,364,289</b>	<b>\$ 74,748,874</b>	<b>\$ 544,615,415</b>	<b>-1.8%</b>	<b>-23.0%</b>	<b>\$ (1,370,605)</b>	<b>\$ (125,144,762)</b>	<b>\$ (126,515,367)</b>	<b>-20.4%</b>
<b>GENERAL PLANT</b>									
<b>Depreciable</b>									
390.00 Structures and Improvements	\$ 25,112,929	\$ 4,456,855	\$ 20,656,074	26.7%	5.0%	\$ 1,189,980	\$ 1,032,804	\$ 2,222,784	8.9%
390.10 General Office Buildings	7,707,979	1,328,191	6,379,788	-14.8%	45.0%	(196,572)	2,870,905	2,674,332	34.7%
390.20 Fleet Service Center Building	3,231,097	97,753	3,133,344	-47.0%	67.9%	(45,944)	2,127,541	2,081,597	64.4%
390.30 Central Stores Building	4,373,149	96,556	4,276,593	-7.2%	75.8%	(6,952)	3,241,657	3,234,705	74.0%
396.00 Power Operated Equipment	2,193,350	763,083	1,430,267	19.2%	5.0%	146,512	71,513	218,025	9.9%
397.40 Communication Towers	2,040,260	162,538	1,877,722	12.0%	-5.0%	19,505	(93,886)	(74,382)	-3.6%
<b>Total Depreciable</b>	<b>\$ 44,858,764</b>	<b>\$ 6,904,976</b>	<b>\$ 37,953,788</b>	<b>16.0%</b>	<b>24.5%</b>	<b>\$ 1,106,529</b>	<b>\$ 9,250,534</b>	<b>\$ 10,357,062</b>	<b>23.2%</b>
<b>Amortizable</b>									
391.00 Office Furniture	\$ 6,162,291	\$ 5,459,228	\$ 703,063			\$ -	\$ -	\$ -	
391.10 Office Equipment	3,110,403	2,735,722	374,681						
391.20 Duplicating Equipment	2,301,117	2,061,280	239,837						
391.50 Computer Systems	17,128,265	13,421,798	3,706,467						
391.60 Computer Related Equipment	12,973,941	10,898,152	2,075,789						
394.00 Tools, Shop and Garage Equipment	8,218,947	4,071,215	4,147,732						
394.20 Automated Meter Reading Equipment	2,430,522	1,479,853	950,669						
397.00 Communication Equipment	4,331,376	1,366,312	2,965,064						
397.10 Radio Telecommunication Equipment	6,541,973	5,848,890	693,083						
397.20 Microwave Equipment	8,088,862	4,812,815	3,276,047						
397.30 Radio Load Control Equipment	1,912,977	1,453,634	459,343						
<b>Total Amortizable</b>	<b>\$ 73,200,674</b>	<b>\$ 53,608,899</b>	<b>\$ 19,591,775</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total General Plant</b>	<b>\$ 117,859,438</b>	<b>\$ 60,513,875</b>	<b>\$ 57,345,563</b>	<b>1.6%</b>	<b>16.1%</b>	<b>\$ 1,106,529</b>	<b>\$ 9,250,534</b>	<b>\$ 10,357,062</b>	<b>8.8%</b>
<b>TOTAL UTILITY</b>	<b>\$ 2,730,660,085</b>	<b>\$ 279,441,370</b>	<b>\$ 2,451,218,715</b>	<b>-0.7%</b>	<b>-14.0%</b>	<b>\$ (1,925,435)</b>	<b>\$ (342,173,148)</b>	<b>\$ (344,098,583)</b>	<b>-12.6%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>STEAM PRODUCTION</b>									
<b>Big Stone</b>									
311.00 Structures and Improvements	\$ 81,512,095	\$ 1,186,664	\$ 80,325,431	-10.2%	-5.8%	\$ (121,040)	\$ (4,658,875)	\$ (4,779,915)	-5.9%
312.00 Boiler Plant Equipment	246,050,922	50,689,643	195,361,279	-21.2%	-5.8%	(10,746,204)	(11,330,954)	(22,077,158)	-9.0%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	37,281,714	6,909,281	30,372,433	14.6%	-5.8%	1,008,755	(1,761,601)	(752,846)	-2.0%
315.00 Accessory Electric Equipment	21,828,351	964,372	20,863,979	-14.8%	-5.8%	(142,727)	(1,210,111)	(1,352,838)	-6.2%
316.00 Miscellaneous Power Plant Equipment	4,963,448	1,634,974	3,328,474	2.0%	-5.8%	32,699	(193,051)	(160,352)	-3.2%
<b>Total Big Stone</b>	<b>\$ 391,636,530</b>	<b>\$ 61,384,934</b>	<b>\$ 330,251,596</b>	<b>-16.2%</b>	<b>-5.8%</b>	<b>\$ (9,968,517)</b>	<b>\$ (19,154,593)</b>	<b>\$ (29,123,109)</b>	<b>-7.4%</b>
<b>Hoot Lake Units 2 and 3</b>									
311.00 Structures and Improvements	\$ 6,334,971	\$ 238,662	\$ 6,096,309	-133.9%	-18.9%	\$ (319,568)	\$ (1,152,202)	\$ (1,471,771)	-23.2%
312.00 Boiler Plant Equipment	45,176,497	7,345,678	37,830,819	-38.5%	-18.9%	(2,828,086)	(7,150,025)	(9,978,111)	-22.1%
312.10 Boiler Plant Equipment - Landfill	10,440,272	27,500	10,412,772						
314.00 Turbogenerator Units	13,121,443	1,562,626	11,558,817	-2.3%	-18.9%	(35,940)	(2,184,616)	(2,220,557)	-16.9%
315.00 Accessory Electric Equipment	2,802,942	36,269	2,766,673	-148.3%	-18.9%	(53,787)	(522,901)	(576,688)	-20.6%
316.00 Miscellaneous Power Plant Equipment	1,363,460	173,406	1,190,054	41.3%	-18.9%	71,617	(224,920)	(153,304)	-11.2%
<b>Total Hoot Lake Units 2 and 3</b>	<b>\$ 79,239,585</b>	<b>\$ 9,384,141</b>	<b>\$ 69,855,444</b>	<b>-33.7%</b>	<b>-16.1%</b>	<b>\$ (3,165,765)</b>	<b>\$ (11,234,665)</b>	<b>\$ (14,400,430)</b>	<b>-18.2%</b>
<b>Coyote</b>									
311.00 Structures and Improvements	\$ 35,729,885	\$ 934,618	\$ 34,795,267	15.3%	-8.7%	\$ 142,997	\$ (3,027,188)	\$ (2,884,192)	-8.1%
312.00 Boiler Plant Equipment	123,869,777	17,595,624	106,274,153	-2.0%	-8.7%	(351,912)	(9,245,851)	(9,597,764)	-7.7%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	33,340,829	9,370,560	23,970,269	22.1%	-8.7%	2,070,894	(2,085,413)	(14,520)	
315.00 Accessory Electric Equipment	13,094,562	954,895	12,139,667	4.9%	-8.7%	46,790	(1,056,151)	(1,009,361)	-7.7%
316.00 Miscellaneous Power Plant Equipment	3,699,032	1,426,372	2,272,660	10.5%	-8.7%	149,769	(197,721)	(47,952)	-1.3%
<b>Total Coyote</b>	<b>\$ 209,734,085</b>	<b>\$ 30,282,069</b>	<b>\$ 179,452,016</b>	<b>6.8%</b>	<b>-8.7%</b>	<b>\$ 2,058,537</b>	<b>\$ (15,612,325)</b>	<b>\$ (13,553,789)</b>	<b>-6.5%</b>
<b>HYDRAULIC PRODUCTION</b>									
<b>Hoot Lake</b>									
331.00 Structures and Improvements	\$ 69,354	\$ -	\$ 69,354			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	305,758	8,084	297,674	-2.5%		(202)		(202)	-0.1%
333.00 Water Wheels, Turbines & Generators	104,195		104,195						
334.00 Accessory Electric Equipment	34,651		34,651						
335.00 Miscellaneous Power Plant Equipment	48,801		48,801						
<b>Total Hoot Lake</b>	<b>\$ 562,759</b>	<b>\$ 8,084</b>	<b>\$ 554,675</b>	<b>-2.5%</b>		<b>\$ (202)</b>	<b>\$ -</b>	<b>\$ (202)</b>	
<b>Wright</b>									
331.00 Structures and Improvements	\$ 19,026	\$ -	\$ 19,026			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	901,305	8,594	892,711	2843.7%		244,388		244,388	27.1%
333.00 Water Wheels, Turbines & Generators	552,421	7,029	545,392	-284.6%		(20,005)		(20,005)	-3.6%
334.00 Accessory Electric Equipment	203,915	1,363	202,552	334.2%		4,555		4,555	2.2%
335.00 Miscellaneous Power Plant Equipment	127,250	12,032	115,218	-7.9%		(951)		(951)	-0.7%
<b>Total Wright</b>	<b>\$ 1,803,917</b>	<b>\$ 29,018</b>	<b>\$ 1,774,899</b>	<b>785.7%</b>		<b>\$ 227,988</b>	<b>\$ -</b>	<b>\$ 227,988</b>	<b>12.6%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>Pisgah</b>									
331.00 Structures and Improvements	\$ 12,118	\$ -	\$ 12,118			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	3,054,986		3,054,986						
333.00 Water Wheels, Turbines & Generators	161,200	1,468	159,732	-1645.1%		(24,150)		(24,150)	-15.0%
334.00 Accessory Electric Equipment	114,648	12,161	102,487	-2.4%		(292)		(292)	-0.3%
335.00 Miscellaneous Power Plant Equipment	84,563	21,819	62,744	-2.5%		(545)		(545)	-0.6%
<b>Total Pisgah</b>	<b>\$ 3,427,515</b>	<b>\$ 35,448</b>	<b>\$ 3,392,067</b>	<b>-70.5%</b>		<b>\$ (24,987)</b>	<b>\$ -</b>	<b>\$ (24,987)</b>	<b>-0.7%</b>
<b>Dayton Hollow</b>									
331.00 Structures and Improvements	\$ 16,269	\$ -	\$ 16,269			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	1,861,798	44,264	1,817,534	-309.1%		(136,820)		(136,820)	-7.3%
333.00 Water Wheels, Turbines & Generators	239,295	12,544	226,751	-195.3%		(24,498)		(24,498)	-10.2%
334.00 Accessory Electric Equipment	193,849	507	193,342	41.7%		211		211	0.1%
335.00 Miscellaneous Power Plant Equipment	119,243	8,084	111,159	-2.5%		(202)		(202)	-0.2%
<b>Total Dayton Hollow</b>	<b>\$ 2,430,454</b>	<b>\$ 65,399</b>	<b>\$ 2,365,055</b>	<b>-246.7%</b>		<b>\$ (161,309)</b>	<b>\$ -</b>	<b>\$ (161,309)</b>	<b>-6.6%</b>
<b>Taplin Gorge</b>									
331.00 Structures and Improvements	\$ 35,140	\$ -	\$ 35,140			\$ -	\$ -	\$ -	
332.00 Reservoirs, Dams and Waterways	620,762	18,000	602,762	-166.7%		(30,006)		(30,006)	-4.8%
333.00 Water Wheels, Turbines & Generators	15,110		15,110						
334.00 Accessory Electric Equipment	62,427	3,732	58,695	-4.7%		(175)		(175)	-0.3%
335.00 Miscellaneous Power Plant Equipment	130,503	34,200	96,303	6.7%		2,291		2,291	1.8%
<b>Total Taplin Gorge</b>	<b>\$ 863,942</b>	<b>\$ 55,932</b>	<b>\$ 808,010</b>	<b>-49.9%</b>		<b>\$ (27,890)</b>	<b>\$ -</b>	<b>\$ (27,890)</b>	<b>-3.2%</b>
<b>Bemidji</b>									
331.00 Structures and Improvements	\$ 211,217	\$ 11,412	\$ 199,805	-2.1%		\$ (240)	\$ -	\$ (240)	-0.1%
332.00 Reservoirs, Dams and Waterways	840,124	5,535	834,589	-85.8%		(4,749)		(4,749)	-0.6%
333.00 Water Wheels, Turbines & Generators	325,669	2,982	322,687	-1226.3%		(36,568)		(36,568)	-11.2%
334.00 Accessory Electric Equipment	6,839	1,463	5,376	-82.9%		(1,213)		(1,213)	-17.7%
335.00 Miscellaneous Power Plant Equipment	2,375	1,305	1,070	-10.1%		(132)		(132)	-5.5%
<b>Total Bemidji</b>	<b>\$ 1,386,224</b>	<b>\$ 22,697</b>	<b>\$ 1,363,527</b>	<b>-189.0%</b>		<b>\$ (42,902)</b>	<b>\$ -</b>	<b>\$ (42,902)</b>	<b>-3.1%</b>
<b>OTHER PRODUCTION</b>									
<b>Jamestown</b>									
341.00 Structures and Improvements	\$ 317,686	\$ 6,174	\$ 311,512	-15.2%	-5.9%	\$ (938)	\$ (18,379)	\$ (19,318)	-6.1%
342.00 Fuel Holders and Accessories	593,813	177,849	415,964	-12.6%	-5.9%	(22,488)	(24,505)	(46,993)	-7.9%
343.00 Prime Movers	7,502,045	549,518	6,952,527	-23.6%	-5.9%	(129,431)	(406,277)	(535,709)	-7.1%
344.00 Generators									
345.00 Accessory Electric Equipment	263,937	36,347	227,590	22.6%	-5.9%	8,205	(13,273)	(5,067)	-1.9%
346.00 Miscellaneous Power Plant Equipment	139,078	50,413	88,665	22.2%	-5.9%	11,201	(5,231)	5,970	4.3%
<b>Total Jamestown</b>	<b>\$ 8,816,559</b>	<b>\$ 820,301</b>	<b>\$ 7,996,258</b>	<b>-16.3%</b>	<b>-5.8%</b>	<b>\$ (133,451)</b>	<b>\$ (467,666)</b>	<b>\$ (601,116)</b>	<b>-6.8%</b>
<b>Jamestown Unit 1</b>									
341.00 Structures and Improvements	\$ 292,833	\$ 6,174	\$ 286,659	-15.2%	-5.9%	\$ (938)	\$ (16,913)	\$ (17,851)	-6.1%
342.00 Fuel Holders and Accessories	407,203	28,008	379,195	-51.4%	-5.9%	(14,396)	(22,373)	(36,769)	-9.0%
343.00 Prime Movers	3,322,728	291,862	3,030,866	-33.4%	-5.9%	(97,482)	(178,821)	(276,303)	-8.3%
344.00 Generators									
345.00 Accessory Electric Equipment	157,825	2,553	155,272	19.6%	-5.8%	500	(9,006)	(8,505)	-5.4%
346.00 Miscellaneous Power Plant Equipment	112,036	26,574	85,462	26.9%	-5.9%	7,148	(5,042)	2,106	1.9%
<b>Total Jamestown Unit 1</b>	<b>\$ 4,292,625</b>	<b>\$ 355,171</b>	<b>\$ 3,937,454</b>	<b>-29.6%</b>	<b>-5.9%</b>	<b>\$ (105,168)</b>	<b>\$ (232,155)</b>	<b>\$ (337,322)</b>	<b>-7.9%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D		
<b>Jamestown Unit 2</b>									
341.00 Structures and Improvements	\$ 24,853	\$ -	\$ 24,853		-5.9%	\$ -	\$ (1,466)	\$ (1,466)	-5.9%
342.00 Fuel Holders and Accessories	186,610	149,841	36,769	-5.4%	-5.8%	(8,091)	(2,133)	(10,224)	-5.5%
343.00 Prime Movers	4,179,317	257,656	3,921,661	-12.4%	-5.8%	(31,949)	(227,456)	(259,406)	-6.2%
344.00 Generators									
345.00 Accessory Electric Equipment	106,112	33,794	72,318	22.8%	-5.9%	7,705	(4,267)	3,438	3.2%
346.00 Miscellaneous Power Plant Equipment	27,042	23,839	3,203	17.0%	-5.9%	4,053	(189)	3,864	14.3%
<b>Total Jamestown Unit 2</b>	<b>\$ 4,523,934</b>	<b>\$ 465,130</b>	<b>\$ 4,058,804</b>	<b>-6.1%</b>	<b>-5.8%</b>	<b>\$ (28,283)</b>	<b>\$ (235,511)</b>	<b>\$ (263,794)</b>	<b>-5.8%</b>
<b>Lake Preston</b>									
341.00 Structures and Improvements	\$ 233,982	\$ -	\$ 233,982		-6.9%	\$ -	\$ (16,145)	\$ (16,145)	-6.9%
342.00 Fuel Holders and Accessories	373,513	44,808	328,705	-4.9%	-6.9%	(2,196)	(22,681)	(24,876)	-6.7%
343.00 Prime Movers	3,514,567	231,925	3,282,642	-4.6%	-6.9%	(10,669)	(226,502)	(237,171)	-6.7%
344.00 Generators									
345.00 Accessory Electric Equipment	418,651	18,557	400,094	-3.2%	-6.9%	(594)	(27,606)	(28,200)	-6.7%
346.00 Miscellaneous Power Plant Equipment	25,227	3,620	21,607	71.8%	-6.9%	2,599	(1,491)	1,108	4.4%
<b>Total Lake Preston</b>	<b>\$ 4,565,940</b>	<b>\$ 298,910</b>	<b>\$ 4,267,030</b>	<b>-3.6%</b>	<b>-6.9%</b>	<b>\$ (10,859)</b>	<b>\$ (294,425)</b>	<b>\$ (305,284)</b>	<b>-6.7%</b>
<b>Solway Combustion Turbine</b>									
341.00 Structures and Improvements	\$ 4,814,143	\$ 22,733	\$ 4,791,410	-1.6%	-1.6%	\$ (364)	\$ (76,663)	\$ (77,026)	-1.6%
342.00 Fuel Holders and Accessories	1,052,809	33,012	1,019,797		-1.6%		(16,317)	(16,317)	-1.5%
343.00 Prime Movers	24,452,038	3,880,037	20,572,001	-2.7%	-1.6%	(104,761)	(329,152)	(433,913)	-1.8%
344.00 Generators									
345.00 Accessory Electric Equipment	1,358,311	48,118	1,310,193		-1.6%		(20,963)	(20,963)	-1.5%
346.00 Miscellaneous Power Plant Equipment	326,745	8,096	318,649		-1.6%		(5,098)	(5,098)	-1.6%
<b>Total Solway Combustion Turbine</b>	<b>\$ 32,004,046</b>	<b>\$ 3,991,996</b>	<b>\$ 28,012,050</b>	<b>-2.6%</b>	<b>-1.6%</b>	<b>\$ (105,125)</b>	<b>\$ (448,193)</b>	<b>\$ (553,318)</b>	<b>-1.7%</b>
<b>Fergus Falls Control Center</b>									
341.00 Structures and Improvements	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
342.00 Fuel Holders and Accessories									
343.00 Prime Movers	650,974	59,336	591,638	6.2%	-5.0%	3,679	(29,582)	(25,903)	-4.0%
344.00 Generators									
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment									
<b>Total Fergus Falls Control Center</b>	<b>\$ 650,974</b>	<b>\$ 59,336</b>	<b>\$ 591,638</b>	<b>6.2%</b>	<b>-5.0%</b>	<b>\$ 3,679</b>	<b>\$ (29,582)</b>	<b>\$ (25,903)</b>	<b>-4.0%</b>
<b>WIND PRODUCTION</b>									
<b>Ashtabula</b>									
341.00 Structures and Improvements	\$ 3,248,290	\$ -	\$ 3,248,290		-4.3%	\$ -	\$ (139,676)	\$ (139,676)	-4.3%
344.00 Generators	109,245,816	2,242,551	107,003,265		-4.3%		(4,601,140)	(4,601,140)	-4.2%
345.00 Accessory Electric Equipment	6,481,754	1,980	6,479,774		-4.3%		(278,630)	(278,630)	-4.3%
346.00 Miscellaneous Power Plant Equipment	139,709	18,534	121,175		-4.2%		(5,089)	(5,089)	-3.6%
<b>Total Ashtabula</b>	<b>\$ 119,115,569</b>	<b>\$ 2,263,065</b>	<b>\$ 116,852,504</b>		<b>-4.3%</b>	<b>\$ -</b>	<b>\$ (5,024,536)</b>	<b>\$ (5,024,536)</b>	<b>-4.2%</b>
<b>Langdon</b>									
341.00 Structures and Improvements	\$ 2,484,069	\$ -	\$ 2,484,069		-4.9%	\$ -	\$ (121,719)	\$ (121,719)	-4.9%
344.00 Generators	71,749,794	2,032,073	69,717,721	-0.2%	-4.9%	(4,064)	(3,416,168)	(3,420,232)	-4.8%
345.00 Accessory Electric Equipment	7,407,275		7,407,275		-4.9%		(362,956)	(362,956)	-4.9%
346.00 Miscellaneous Power Plant Equipment	176,501	24,177	152,324		-4.9%		(7,464)	(7,464)	-4.2%
<b>Total Langdon</b>	<b>\$ 81,817,639</b>	<b>\$ 2,056,250</b>	<b>\$ 79,761,389</b>	<b>-0.2%</b>	<b>-4.9%</b>	<b>\$ (4,064)</b>	<b>\$ (3,908,308)</b>	<b>\$ (3,912,372)</b>	<b>-4.8%</b>

**OTTER TAIL POWER COMPANY**  
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D		
<b>Luverne</b>									
341.00 Structures and Improvements	\$ 2,266,581	\$ -	\$ 2,266,581		-7.1%	\$ -	\$ (160,927)	\$ (160,927)	-7.1%
344.00 Generators	68,325,517	1,360,419	66,965,098	-36.9%	-7.1%	(501,995)	(4,754,522)	(5,256,517)	-7.7%
345.00 Accessory Electric Equipment	4,863,837		4,863,837		-7.1%		(345,332)	(345,332)	-7.1%
346.00 Miscellaneous Power Plant Equipment	185,337	20,567	164,770		-7.1%		(11,699)	(11,699)	-6.3%
<b>Total Luverne</b>	<b>\$ 75,641,272</b>	<b>\$ 1,380,986</b>	<b>\$ 74,260,286</b>	<b>-36.4%</b>	<b>-7.1%</b>	<b>\$ (501,995)</b>	<b>\$ (5,272,480)</b>	<b>\$ (5,774,475)</b>	<b>-7.6%</b>
<b>Merricourt</b>									
341.00 Structures and Improvements	\$ 7,464,368	\$ -	\$ 7,464,368		-5.0%	\$ -	\$ (373,218)	\$ (373,218)	-5.0%
344.00 Generators	223,931,038		223,931,038		-5.0%		(11,196,552)	(11,196,552)	-5.0%
345.00 Accessory Electric Equipment	17,416,858		17,416,858		-5.0%		(870,843)	(870,843)	-5.0%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Merricourt</b>	<b>\$ 248,812,264</b>	<b>\$ -</b>	<b>\$ 248,812,264</b>		<b>-5.0%</b>	<b>\$ -</b>	<b>\$ (12,440,613)</b>	<b>\$ (12,440,613)</b>	<b>-5.0%</b>
<b>SOLAR PRODUCTION</b>									
<b>Jamestown</b>									
343.00 Prime Movers	159,181		159,181		-1.0%		(1,592)	(1,592)	-1.0%
<b>Total Jamestown</b>	<b>\$ 159,181</b>	<b>\$ -</b>	<b>\$ 159,181</b>		<b>-1.0%</b>	<b>\$ -</b>	<b>\$ (1,592)</b>	<b>\$ (1,592)</b>	<b>-1.0%</b>
<b>Rush Lake</b>									
343.00 Prime Movers	154,255		154,255		-1.0%		(1,543)	(1,543)	-1.0%
<b>Total Rush Lake</b>	<b>\$ 154,255</b>	<b>\$ -</b>	<b>\$ 154,255</b>		<b>-1.0%</b>	<b>\$ -</b>	<b>\$ (1,543)</b>	<b>\$ (1,543)</b>	<b>-1.0%</b>

**OTTER TAIL POWER COMPANY**

Statement E

Future Net Salvage  
Steam and Other Production

Account Description A	12/31/20 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b>STEAM PRODUCTION</b>									
<b>Big Stone</b>									
311.00 Structures and Improvements	\$ 80,325,431	\$ 5,224,911	\$ 75,100,520	-10.0%	-5.5%	\$ (522,491)	\$ (4,118,286)	\$ (4,640,778)	-5.8%
312.00 Boiler Plant Equipment	195,361,279	12,628,306	182,732,973	-10.0%	-5.5%	(1,262,831)	(10,020,526)	(11,283,357)	-5.8%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	30,372,433	2,020,507	28,351,926	-10.0%	-5.5%	(202,051)	(1,554,734)	(1,756,785)	-5.8%
315.00 Accessory Electric Equipment	20,863,979	1,370,649	19,493,330	-10.0%	-5.5%	(137,065)	(1,068,956)	(1,206,020)	-5.8%
316.00 Miscellaneous Power Plant Equipment	3,328,474	220,181	3,108,293	-10.0%	-5.5%	(22,018)	(170,449)	(192,468)	-5.8%
<b>Total Big Stone</b>	<b>\$ 330,251,596</b>	<b>\$ 21,464,554</b>	<b>\$ 308,787,042</b>	<b>-10.0%</b>	<b>-5.5%</b>	<b>\$ (2,146,455)</b>	<b>\$ (16,932,952)</b>	<b>\$ (19,079,407)</b>	<b>-5.8%</b>
<b>Hoot Lake Units 2 and 3</b>									
311.00 Structures and Improvements	\$ 6,096,309	\$ -	\$ 6,096,309	-10.0%	-18.9%	\$ -	\$ (1,151,280)	\$ (1,151,280)	-18.9%
312.00 Boiler Plant Equipment	37,830,819		37,830,819	-10.0%	-18.9%		(7,144,298)	(7,144,298)	-18.9%
312.10 Boiler Plant Equipment - Landfill	10,412,772	796,967	9,615,805						
314.00 Turbogenerator Units	11,558,817		11,558,817	-10.0%	-18.9%		(2,182,867)	(2,182,867)	-18.9%
315.00 Accessory Electric Equipment	2,766,673		2,766,673	-10.0%	-18.9%		(522,482)	(522,482)	-18.9%
316.00 Miscellaneous Power Plant Equipment	1,190,054		1,190,054	-10.0%	-18.9%		(224,740)	(224,740)	-18.9%
<b>Total Hoot Lake Units 2 and 3</b>	<b>\$ 69,855,444</b>	<b>\$ 796,967</b>	<b>\$ 69,058,477</b>		<b>-18.9%</b>	<b>\$ -</b>	<b>\$ (11,225,667)</b>	<b>\$ (11,225,667)</b>	<b>-16.1%</b>
<b>Coyote</b>									
311.00 Structures and Improvements	\$ 34,795,267	\$ 1,907,915	\$ 32,887,352	-10.0%	-8.7%	\$ (190,791)	\$ (2,850,793)	\$ (3,041,585)	-8.7%
312.00 Boiler Plant Equipment	106,274,153	5,726,036	100,548,117	-10.0%	-8.7%	(572,604)	(8,715,870)	(9,288,473)	-8.7%
312.10 Boiler Plant Equipment - Landfill									
314.00 Turbogenerator Units	23,970,269	1,279,163	22,691,106	-10.0%	-8.7%	(127,916)	(1,966,946)	(2,094,862)	-8.7%
315.00 Accessory Electric Equipment	12,139,667	661,692	11,477,975	-10.0%	-8.7%	(66,169)	(994,952)	(1,061,121)	-8.7%
316.00 Miscellaneous Power Plant Equipment	2,272,660	119,958	2,152,702	-10.0%	-8.7%	(11,996)	(186,604)	(198,600)	-8.7%
<b>Total Coyote</b>	<b>\$ 179,452,016</b>	<b>\$ 9,694,763</b>	<b>\$ 169,757,253</b>	<b>-10.0%</b>	<b>-8.7%</b>	<b>\$ (969,476)</b>	<b>\$ (14,715,165)</b>	<b>\$ (15,684,641)</b>	<b>-8.7%</b>
<b>OTHER PRODUCTION</b>									
<b>Jamestown</b>									
341.00 Structures and Improvements	\$ 311,512	\$ 10,128	\$ 301,384	-5.0%	-5.9%	\$ (506)	\$ (17,719)	\$ (18,225)	-5.9%
342.00 Fuel Holders and Accessories	415,964	13,351	402,613	-5.0%	-5.9%	(668)	(23,670)	(24,337)	-5.9%
343.00 Prime Movers	6,952,527	229,697	6,722,830	-5.0%	-5.9%	(11,485)	(395,241)	(406,726)	-5.9%
344.00 Generators									
345.00 Accessory Electric Equipment	227,590	7,488	220,102	-5.0%	-5.9%	(374)	(12,940)	(13,314)	-5.9%
346.00 Miscellaneous Power Plant Equipment	88,665	2,755	85,910	-5.0%	-5.9%	(138)	(5,051)	(5,188)	-5.9%
<b>Total Jamestown</b>	<b>\$ 7,996,258</b>	<b>\$ 263,419</b>	<b>\$ 7,732,839</b>	<b>-5.0%</b>	<b>-5.9%</b>	<b>\$ (13,171)</b>	<b>\$ (454,620)</b>	<b>\$ (467,791)</b>	<b>-5.9%</b>

**OTTER TAIL POWER COMPANY**

Future Net Salvage  
Steam and Other Production

Statement E

Account Description A	12/31/20	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
	Plant Investment B	Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b>Jamestown Unit 1</b>									
341.00 Structures and Improvements	\$ 286,659	\$ 9,346	\$ 277,313	-5.0%	-5.9%	\$ (467)	\$ (16,303)	\$ (16,771)	-5.9%
342.00 Fuel Holders and Accessories	379,195	12,120	367,075	-5.0%	-5.9%	(606)	(21,581)	(22,187)	-5.9%
343.00 Prime Movers	3,030,866	99,707	2,931,159	-5.0%	-5.9%	(4,985)	(172,325)	(177,311)	-5.9%
344.00 Generators									
345.00 Accessory Electric Equipment	155,272	5,253	150,019	-5.0%	-5.9%	(263)	(8,820)	(9,082)	-5.8%
346.00 Miscellaneous Power Plant Equipment	85,462	2,649	82,813	-5.0%	-5.9%	(132)	(4,869)	(5,001)	-5.9%
<b>Total Jamestown Unit 1</b>	<b>\$ 3,937,454</b>	<b>\$ 129,075</b>	<b>\$ 3,808,379</b>	<b>-5.0%</b>	<b>-5.9%</b>	<b>\$ (6,454)</b>	<b>\$ (223,898)</b>	<b>\$ (230,351)</b>	<b>-5.9%</b>
<b>Jamestown Unit 2</b>									
341.00 Structures and Improvements	\$ 24,853	\$ 782	\$ 24,071	-5.0%	-5.9%	\$ (39)	\$ (1,415)	\$ (1,454)	-5.9%
342.00 Fuel Holders and Accessories	36,769	1,231	35,538	-5.0%	-5.9%	(62)	(2,089)	(2,151)	-5.8%
343.00 Prime Movers	3,921,661	129,990	3,791,671	-5.0%	-5.9%	(6,500)	(222,915)	(229,415)	-5.8%
344.00 Generators									
345.00 Accessory Electric Equipment	72,318	2,235	70,083	-5.0%	-5.9%	(112)	(4,120)	(4,232)	-5.9%
346.00 Miscellaneous Power Plant Equipment	3,203	106	3,097	-5.0%	-5.9%	(5)	(182)	(187)	-5.9%
<b>Total Jamestown Unit 2</b>	<b>\$ 4,058,804</b>	<b>\$ 134,344</b>	<b>\$ 3,924,460</b>	<b>-5.0%</b>	<b>-5.9%</b>	<b>\$ (6,717)</b>	<b>\$ (230,722)</b>	<b>\$ (237,439)</b>	<b>-5.8%</b>
<b>Lake Preston</b>									
341.00 Structures and Improvements	\$ 233,982	\$ 7,736	\$ 226,246	-5.0%	-7.0%	\$ (387)	\$ (15,728)	\$ (16,115)	-6.9%
342.00 Fuel Holders and Accessories	328,705	10,812	317,893	-5.0%	-7.0%	(541)	(22,100)	(22,640)	-6.9%
343.00 Prime Movers	3,282,642	108,838	3,173,804	-5.0%	-7.0%	(5,442)	(220,640)	(226,082)	-6.9%
344.00 Generators									
345.00 Accessory Electric Equipment	400,094	13,264	386,830	-5.0%	-7.0%	(663)	(26,892)	(27,555)	-6.9%
346.00 Miscellaneous Power Plant Equipment	21,607	718	20,889	-5.0%	-7.0%	(36)	(1,452)	(1,488)	-6.9%
<b>Total Lake Preston</b>	<b>\$ 4,267,030</b>	<b>\$ 141,368</b>	<b>\$ 4,125,662</b>	<b>-5.0%</b>	<b>-7.0%</b>	<b>\$ (7,068)</b>	<b>\$ (286,812)</b>	<b>\$ (293,880)</b>	<b>-6.9%</b>
<b>Solway Combustion Turbine</b>									
341.00 Structures and Improvements	\$ 4,791,410	\$ 212,027	\$ 4,579,383	-5.0%	-1.4%	\$ (10,601)	\$ (65,629)	\$ (76,230)	-1.6%
342.00 Fuel Holders and Accessories	1,019,797	45,221	974,576	-5.0%	-1.4%	(2,261)	(13,967)	(16,228)	-1.6%
343.00 Prime Movers	20,572,001	909,298	19,662,703	-5.0%	-1.4%	(45,465)	(281,793)	(327,258)	-1.6%
344.00 Generators									
345.00 Accessory Electric Equipment	1,310,193	58,089	1,252,104	-5.0%	-1.4%	(2,904)	(17,944)	(20,849)	-1.6%
346.00 Miscellaneous Power Plant Equipment	318,649	14,048	304,601	-5.0%	-1.4%	(702)	(4,365)	(5,068)	-1.6%
<b>Total Solway Combustion Turbine</b>	<b>\$ 28,012,050</b>	<b>\$ 1,238,683</b>	<b>\$ 26,773,367</b>	<b>-5.0%</b>	<b>-1.4%</b>	<b>\$ (61,934)</b>	<b>\$ (383,699)</b>	<b>\$ (445,633)</b>	<b>-1.6%</b>

**OTTER TAIL POWER COMPANY**

Future Net Salvage  
Steam and Other Production

Statement E

Account Description A	12/31/20 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
	B	Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	J=I/B
<b>WIND PRODUCTION</b>									
<b>Ashtabula</b>									
341.00 Structures and Improvements	\$3,248,290	\$184,420	\$ 3,063,870	-5.0%	-4.2%	\$ (9,221)	\$ (128,872)	\$ (138,093)	-4.3%
344.00 Generators	107,003,265	6,072,032	100,931,233	-5.0%	-4.2%	(303,602)	(4,245,363)	(4,548,965)	-4.3%
345.00 Accessory Electric Equipment	6,479,774	367,638	6,112,136	-5.0%	-4.2%	(18,382)	(257,088)	(275,470)	-4.3%
346.00 Miscellaneous Power Plant Equipment	121,175	6,686	114,489	-5.0%	-4.2%	(334)	(4,816)	(5,150)	-4.2%
<b>Total Ashtabula</b>	<b>\$ 116,852,504</b>	<b>\$ 6,630,776</b>	<b>\$ 110,221,728</b>	<b>-5.0%</b>	<b>-4.2%</b>	<b>\$ (331,539)</b>	<b>\$ (4,636,140)</b>	<b>\$ (4,967,678)</b>	<b>-4.3%</b>
<b>Langdon</b>									
341.00 Structures and Improvements	\$2,484,069	\$134,969	\$ 2,349,100	-5.0%	-4.9%	\$ (6,748)	\$ (115,870)	\$ (122,619)	-4.9%
344.00 Generators	69,717,721	3,784,415	65,933,306	-5.0%	-4.9%	(189,221)	(3,252,191)	(3,441,412)	-4.9%
345.00 Accessory Electric Equipment	7,407,275	402,051	7,005,224	-5.0%	-4.9%	(20,103)	(345,536)	(365,639)	-4.9%
346.00 Miscellaneous Power Plant Equipment	152,324	8,052	144,272	-5.0%	-4.9%	(403)	(7,116)	(7,519)	-4.9%
<b>Total Langdon</b>	<b>\$ 79,761,389</b>	<b>\$ 4,329,488</b>	<b>\$ 75,431,901</b>	<b>-5.0%</b>	<b>-4.9%</b>	<b>\$ (216,474)</b>	<b>\$ (3,720,714)</b>	<b>\$ (3,937,188)</b>	<b>-4.9%</b>
<b>Luverne</b>									
341.00 Structures and Improvements	\$2,266,581	\$134,187	\$ 2,132,394	-5.0%	-7.3%	\$ (6,709)	\$ (155,175)	\$ (161,884)	-7.1%
344.00 Generators	66,965,098	3,961,049	63,004,049	-5.0%	-7.3%	(198,052)	(4,584,825)	(4,782,878)	-7.1%
345.00 Accessory Electric Equipment	4,863,837	287,945	4,575,892	-5.0%	-7.3%	(14,397)	(332,989)	(347,386)	-7.1%
346.00 Miscellaneous Power Plant Equipment	164,770	9,542	155,228	-5.0%	-7.3%	(477)	(11,296)	(11,773)	-7.1%
<b>Total Luverne</b>	<b>\$ 74,260,286</b>	<b>\$ 4,392,722</b>	<b>\$ 69,867,564</b>	<b>-5.0%</b>	<b>-7.3%</b>	<b>\$ (219,636)</b>	<b>\$ (5,084,286)</b>	<b>\$ (5,303,922)</b>	<b>-7.1%</b>
<b>Merricourt</b>									
341.00 Structures and Improvements	\$7,464,368	\$635,267	\$ 6,829,101	-5.0%	-5.0%	\$ (31,763)	\$ (341,455)	\$ (373,218)	-5.0%
344.00 Generators	223,931,038	19,058,002	204,873,036	-5.0%	-5.0%	(952,900)	(10,243,652)	(11,196,552)	-5.0%
345.00 Accessory Electric Equipment	17,416,858	1,482,289	15,934,569	-5.0%	-5.0%	(74,114)	(796,728)	(870,843)	-5.0%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Merricourt</b>	<b>\$ 248,812,264</b>	<b>\$ 21,175,558</b>	<b>\$ 227,636,706</b>	<b>-5.0%</b>	<b>-5.0%</b>	<b>\$ (1,058,778)</b>	<b>\$ (11,381,835)</b>	<b>\$ (12,440,613)</b>	<b>-5.0%</b>
<b>SOLAR PRODUCTION</b>									
<b>Jamestown</b>									
343.00 Prime Movers	\$ 159,181	\$ 9,187	\$ 149,994	-1.0%	-1.0%	\$ (92)	\$ (1,500)	\$ (1,592)	-1.0%
<b>Total Jamestown</b>	<b>\$ 159,181</b>	<b>\$ 9,187</b>	<b>\$ 149,994</b>	<b>-1.0%</b>	<b>-1.4%</b>	<b>\$ (92)</b>	<b>\$ (1,500)</b>	<b>\$ (1,592)</b>	<b>-1.0%</b>
<b>Rush Lake</b>									
343.00 Prime Movers	\$ 154,255	\$ 9,267	\$ 144,988	-1.0%	-1.0%	\$ (93)	\$ (1,450)	\$ (1,543)	-1.0%
<b>Total Rush Lake</b>	<b>\$ 154,255</b>	<b>\$ 9,267</b>	<b>\$ 144,988</b>	<b>-1.0%</b>	<b>-1.4%</b>	<b>\$ (93)</b>	<b>\$ (1,450)</b>	<b>\$ (1,543)</b>	<b>-1.0%</b>
<b>GENERAL PLANT</b>									
390.10 General Office Buildings	\$6,379,788	\$326,648	\$ 6,053,140	-5.0%	47.7%	\$ (16,332)	\$ 2,888,813	\$ 2,872,481	45.0%
390.20 Fleet Service Center Building	3,133,344	193,793	2,939,551	-5.0%	72.7%	(9,690)	2,138,330	2,128,640	67.9%
390.30 Central Stores Building	4,276,593	282,917	3,993,676	-5.0%	81.5%	(14,146)	3,255,719	3,241,573	75.8%
	<b>\$ 13,789,725</b>	<b>\$ 803,358</b>	<b>\$ 12,986,367</b>	<b>-5.0%</b>	<b>63.8%</b>	<b>\$ (40,168)</b>	<b>\$ 8,282,862</b>	<b>\$ 8,242,694</b>	<b>59.8%</b>

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>INTANGIBLE PLANT</b>												
303.91 Software - 5 Year	5.00	SQ	5.00	2.34			5.00	SQ	5.00	1.91		
303.92 Software - 10 Year	10.00	SQ	10.00	9.50			10.00	SQ	10.00	8.50		
<b>Total Intangible Plant</b>			7.88	6.17					8.17	6.08		
<b>STEAM PRODUCTION</b>												
311.00 Structures and Improvements			37.98	23.28	-7.3	-7.2			37.92	22.38	-7.4	-7.3
312.00 Boiler Plant Equipment			30.36	18.95	-9.7	-8.1			30.27	18.02	-10.0	-8.2
312.10 Boiler Plant Equipment - Landfill			35.92	30.24					35.94	29.32		
314.00 Turbogenerator Units			35.46	17.58	-3.5	-9.1			35.52	16.70	-3.6	-9.2
315.00 Accessory Electric Equipment			38.40	21.59	-7.7	-7.7			38.43	20.70	-7.8	-7.8
316.00 Miscellaneous Power Plant Equipment			27.65	15.25	-3.8	-9.0			27.23	14.67	-3.6	-9.1
<b>Total Steam Production Plant</b>			32.72	19.84	-8.2	-7.8			32.68	18.95	-8.4	-7.9
<b>HYDRAULIC PRODUCTION</b>												
331.00 Structures and Improvements			18.33	1.50	-0.1				61.14	38.30	-0.1	
332.00 Reservoirs, Dams and Waterways			12.19	1.50	1.7				46.48	38.40	1.0	
333.00 Water Wheels, Turbines & Generators			13.26	1.50	-7.5				53.08	38.36	-7.5	
334.00 Accessory Electric Equipment			19.03	1.50	0.5				57.07	38.34	0.5	
335.00 Miscellaneous Power Plant Equipment			10.22	1.50	0.1				48.57	38.39	0.1	
<b>Total Hydraulic Production Plant</b>			12.85	1.50	-0.4				48.29	38.39	-0.3	
<b>OTHER PRODUCTION</b>												
341.00 Structures and Improvements									31.88	16.68	-2.1	-2.1
342.00 Fuel Holders and Accessories									32.54	15.08	-4.4	-3.6
343.00 Prime Movers									33.33	15.70	-3.4	-3.2
344.00 Generators												
345.00 Accessory Electric Equipment									34.51	15.76	-2.7	-3.2
346.00 Miscellaneous Power Plant Equipment									28.51	15.72	0.4	-2.8
<b>Total Other Production Plant</b>									33.09	15.81	-3.2	-3.0
<b>WIND PRODUCTION</b>												
341.00 Structures and Improvements									33.57	27.24	-5.1	-5.1
344.00 Generators									33.33	27.16	-5.2	-5.1
345.00 Accessory Electric Equipment									33.42	27.15	-5.1	-5.1
346.00 Miscellaneous Power Plant Equipment									23.76	21.86	-4.8	-5.5
<b>Total Wind Production Plant</b>									33.33	27.16	-5.2	-5.1

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>SOLAR PRODUCTION</b>												
343.00 Prime Movers									0.09	21.85	0.3	-1.0
<b>Total Solar Production Plant</b>									0.09	21.85	0.3	-1.0
<b>TRANSMISSION PLANT</b>												
353.00 Station Equipment	65.00	R1	65.11	55.50	-1.8	-5.0	65.00	R1	65.11	56.36	-1.6	-5.0
354.00 Towers and Fixtures	75.00	R5	75.00	70.54	-10.0	-10.0	75.00	R5	75.00	70.13	-10.0	-10.0
355.00 Poles and Fixtures	75.00	R2	75.26	59.83	-46.1	-50.0	75.00	R2	75.26	60.09	-46.2	-50.0
356.00 Overhead Conductors and Devices	75.00	R2	75.08	64.91	-27.9	-30.0	75.00	R2	75.10	62.95	-27.6	-30.0
358.00 Underground Conductors and Devices	50.00	S4	50.86	13.70	-7.3	-5.0	50.00	S4	51.07	13.11	-7.3	-5.0
<b>Total Transmission Plant</b>			72.68	62.97	-21.5	-23.7			72.42	62.54	-20.4	-22.7
<b>DISTRIBUTION PLANT</b>												
362.00 Station Equipment	43.00	SC	43.47	34.85	6.7	5.0	43.00	SC	43.50	34.48	6.6	5.0
364.00 Poles, Towers and Fixtures	70.00	R3	70.08	48.52	-100.6	-100.0	70.00	R3	70.09	48.18	-100.8	-100.0
365.00 Overhead Conductors and Devices	65.00	R2.5	65.23	42.96	-74.8	-75.0	65.00	R2.5	65.23	43.12	-74.8	-75.0
367.00 Underground Conductors and Devices	45.00	R4	44.89	29.04	-4.8	-5.0	45.00	R4	44.91	29.08	-4.8	-5.0
368.00 Line Transformers	43.00	R2.5	43.00	30.77	31.0	30.0	43.00	R2.5	43.01	30.45	31.2	30.0
369.00 Overhead Services	55.00	S5	55.34	29.87	-204.3	-200.0	55.00	S5	55.38	29.40	-204.6	-200.0
369.10 Underground Services	50.00	R4	50.13	33.20	-20.4	-20.0	50.00	R4	50.14	32.89	-20.4	-20.0
370.00 Meters	28.00	L1	29.22	19.51	0.1		28.00	L1	29.20	19.37	0.1	
370.05 Smart Meters	20.00	S3	20.00	18.57			20.00	S3	20.00	17.57		
370.10 Load Management Switches	15.00	R5	15.67	2.17			15.00	R5	16.14	1.75		
371.20 Other Private Lighting	25.00	O3	25.69	24.46	2.4		25.00	O3	25.47	24.50	1.5	
373.00 Street Lighting and Signal Systems	22.00	L0.5	22.54	16.60	-3.6	-5.0	22.00	L0.5	22.31	18.12	-4.6	-5.0
<b>Total Distribution Plant</b>			44.94	31.07	-20.6	-23.2			44.82	30.85	-20.4	-23.0
<b>GENERAL PLANT</b>												
<b>Depreciable</b>												
390.00 Structures and Improvements	50.00	R1	50.93	33.37	8.9	5.0	50.00	R1	50.99	32.84	8.9	5.0
390.10 General Office Buildings	2040	200-SC	38.36	19.95	34.7	44.7	2040	200-SC	38.24	19.00	34.7	45.0
390.20 Fleet Service Center Building	2045	200-SC	29.52	24.68	64.5	68.0	2045	200-SC	29.52	23.74	64.4	67.9
390.30 Central Stores Building	2045	200-SC	54.81	24.61	74.0	75.8	2045	200-SC	54.87	23.68	74.0	75.8
396.00 Power Operated Equipment	23.00	L0	23.48	20.12	10.0	5.0	23.00	L0	23.45	19.85	9.9	5.0
397.40 Communication Towers	50.00	R2.5	50.39	31.31	-3.6	-5.0	50.00	R2.5	50.44	30.52	-3.6	-5.0
<b>Total Depreciable</b>			44.25	27.85	23.3	24.6			44.20	27.14	23.2	24.5

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
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Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Amortizable</b>												
391.00 Office Furniture	15.00	SQ	15.00	5.80			15.00	SQ	15.00	4.89		
391.10 Office Equipment	10.00	SQ	10.00	3.64			10.00	SQ	10.00	3.21		
391.20 Duplicating Equipment	10.00	SQ	10.00	4.89			10.00	SQ	10.00	4.44		
391.50 Computer Systems	5.00	SQ	5.00	2.34			5.00	SQ	5.00	1.75		
391.60 Computer Related Equipment	5.00	SQ	5.00	2.12			5.00	SQ	5.00	2.39		
394.00 Tools, Shop and Garage Equipment	15.00	SQ	15.00	7.19			15.00	SQ	15.00	6.69		
394.20 Automated Meter Reading Equipment	15.00	SQ	15.00	6.32			15.00	SQ	15.00	5.65		
397.00 Communication Equipment	15.00	SQ	15.00	10.78			15.00	SQ	15.00	9.78		
397.10 Radio Telecommunication Equipment	10.00	SQ	10.00	1.46			10.00	SQ	10.00	1.00		
397.20 Microwave Equipment	15.00	SQ	15.00	8.11			15.00	SQ	15.00	7.11		
397.30 Radio Load Control Equipment	10.00	SQ	10.00	3.03			10.00	SQ	10.00	2.21		
<b>Total Amortizable</b>			9.69	4.77					9.17	4.03		
<b>Total General Plant</b>			20.28	11.84	8.9	16.4			19.18	10.63	8.8	16.1
<b>TOTAL UTILITY</b>			39.15	27.87	-13.5	-15.1			45.20	28.25	-12.6	-14.0
<b>STEAM PRODUCTION</b>												
<b>Big Stone</b>												
311.00 Structures and Improvements	2046	200-SC	34.61	25.60	-5.8	-5.7	2046	200-SC	34.53	24.66	-5.9	-5.8
312.00 Boiler Plant Equipment	2046	200-SC	32.92	25.60	-8.7	-5.7	2046	200-SC	32.92	24.67	-9.0	-5.8
312.10 Boiler Plant Equipment - Landfill												
314.00 Turbogenerator Units	2046	200-SC	42.31	25.58	-1.9	-5.7	2046	200-SC	42.25	24.64	-2.0	-5.8
315.00 Accessory Electric Equipment	2046	200-SC	36.79	25.59	-6.1	-5.7	2046	200-SC	36.81	24.66	-6.2	-5.8
316.00 Miscellaneous Power Plant Equipment	2046	200-SC	38.40	25.59	-3.3	-5.7	2046	200-SC	38.02	24.65	-3.2	-5.8
<b>Total Big Stone</b>			34.29	25.60	-7.2	-5.7			34.28	24.66	-7.4	-5.8
<b>Hoot Lake Units 2 and 3</b>												
311.00 Structures and Improvements	2021	200-SC	36.45	1.50	-23.2	-18.9	2021	200-SC	36.51	1.00	-23.2	-18.9
312.00 Boiler Plant Equipment	2021	200-SC	14.46	1.50	-22.1	-18.9	2021	200-SC	14.46	1.00	-22.1	-18.9
312.10 Boiler Plant Equipment - Landfill	2051	200-SC	35.92	30.24			2051	200-SC	35.94	29.32		
314.00 Turbogenerator Units	2021	200-SC	23.29	1.50	-16.9	-18.9	2021	200-SC	23.29	1.00	-16.9	-18.9
315.00 Accessory Electric Equipment	2021	200-SC	26.62	1.50	-20.6	-18.9	2021	200-SC	26.68	1.00	-20.6	-18.9
316.00 Miscellaneous Power Plant Equipment	2021	200-SC	13.04	1.50	-11.2	-18.9	2021	200-SC	13.04	1.00	-11.2	-18.9
<b>Total Hoot Lake Units 2 and 3</b>			18.55	3.71	-18.2	-16.1			18.56	3.18	-18.2	-16.1

**OTTER TAIL POWER COMPANY**

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Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Coyote</b>												
311.00 Structures and Improvements	2041	200-SC	49.33	20.87	-7.9	-8.6	2041	200-SC	49.49	19.93	-8.1	-8.7
312.00 Boiler Plant Equipment	2041	200-SC	39.92	20.89	-7.3	-8.6	2041	200-SC	39.90	19.94	-7.7	-8.7
312.10 Boiler Plant Equipment - Landfill												
314.00 Turbogenerator Units	2041	200-SC	37.11	20.89	-0.1	-8.6	2041	200-SC	37.45	19.95		-8.7
315.00 Accessory Electric Equipment	2041	200-SC	46.62	20.88	-7.6	-8.6	2041	200-SC	46.64	19.93	-7.7	-8.7
316.00 Miscellaneous Power Plant Equipment	2041	200-SC	33.95	20.90	-1.7	-8.6	2041	200-SC	32.20	19.95	-1.3	-8.7
<b>Total Coyote</b>			41.30	20.89	-6.2	-8.6			41.37	19.94	-6.5	-8.7
<b>HYDRAULIC PRODUCTION</b>												
<b>Hoot Lake</b>												
331.00 Structures and Improvements	2021	200-SC	61.74	1.50			2061	200-SC	97.26	38.04		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	30.12	1.50	-0.1		2061	200-SC	80.36	38.16	-0.1	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	36.41	1.50			2061	200-SC	71.91	38.24		
334.00 Accessory Electric Equipment	2021	200-SC	30.95	1.50			2061	200-SC	66.86	38.27		
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.97	1.50			2061	200-SC	46.09	38.41		
<b>Total Hoot Lake</b>			27.15	1.50					74.52	38.21		
<b>Wright</b>												
331.00 Structures and Improvements	2021	200-SC	30.94	1.50			2061	200-SC	72.01	38.23		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	9.63	1.50	27.1		2061	200-SC	50.72	38.37	27.1	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	9.34	1.50	-3.6		2061	200-SC	48.04	38.39	-3.6	
334.00 Accessory Electric Equipment	2021	200-SC	16.86	1.50	2.2		2061	200-SC	54.32	38.35	2.2	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	12.26	1.50	-0.7		2061	200-SC	52.21	38.37	-0.7	
<b>Total Wright</b>			10.25	1.50	12.6				50.49	38.37	12.6	
<b>Pisgah</b>												
331.00 Structures and Improvements	2021	200-SC	39.05	1.50			2061	200-SC	77.81	38.19		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	13.06	1.50			2061	200-SC	40.36	38.44		
333.00 Water Wheels, Turbines & Generators	2021	200-SC	16.00	1.50	-15.0		2061	200-SC	53.25	38.36	-15.0	
334.00 Accessory Electric Equipment	2021	200-SC	15.65	1.50	-0.3		2061	200-SC	53.20	38.36	-0.3	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.97	1.50	-0.6		2061	200-SC	46.09	38.41	-0.6	
<b>Total Pisgah</b>			13.55	1.50	-3.3				41.30	38.43	-0.7	

**OTTER TAIL POWER COMPANY**

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Statement F

Account Description	Current Parameters						Updated Parameters					
	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Dayton Hollow</b>												
331.00 Structures and Improvements	2021	200-SC	10.00	1.50			2061	200-SC	47.07	38.40		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	10.74	1.50	-10.2		2061	200-SC	46.81	38.40	-7.3	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	14.26	1.50	-10.2		2061	200-SC	52.17	38.36	-10.2	
334.00 Accessory Electric Equipment	2021	200-SC	21.50	1.50	0.1		2061	200-SC	58.74	38.33	0.1	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	8.99	1.50	-0.2		2061	200-SC	46.15	38.41	-0.2	
<b>Total Dayton Hollow</b>			11.56	1.50	-8.5				48.05	38.39	-6.6	
<b>Taplin Gorge</b>												
331.00 Structures and Improvements	2021	200-SC	74.98	1.50			2061	200-SC	107.82	37.95		
332.00 Reservoirs, Dams and Waterways	2021	200-SC	16.40	1.50	-4.8		2061	200-SC	61.33	38.30	-4.8	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	82.69	1.50			2061	200-SC	112.60	37.92		
334.00 Accessory Electric Equipment	2021	200-SC	22.33	1.50	-0.3		2061	200-SC	62.01	38.30	-0.3	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	11.60	1.50	1.8		2061	200-SC	50.56	38.38	1.8	
<b>Total Taplin Gorge</b>			16.72	1.50	-3.2				61.49	38.30	-3.2	
<b>Bemidji</b>												
331.00 Structures and Improvements	2021	200-SC	13.28	1.50	-0.1		2061	200-SC	50.61	38.38	-0.1	
332.00 Reservoirs, Dams and Waterways	2021	200-SC	13.09	1.50	-0.6		2061	200-SC	53.13	38.36	-0.6	
333.00 Water Wheels, Turbines & Generators	2021	200-SC	19.78	1.50	-11.2		2061	200-SC	57.62	38.33	-11.2	
334.00 Accessory Electric Equipment	2021	200-SC	73.22	1.50	-17.7		2061	200-SC	104.08	37.98	-17.7	
335.00 Miscellaneous Power Plant Equipment	2021	200-SC	11.96	1.50	-5.5		2061	200-SC	48.79	38.39	-5.5	
<b>Total Bemidji</b>			14.33	1.50	-3.1				53.83	38.36	-3.1	
<b>OTHER PRODUCTION</b>												
<b>Jamestown</b>												
341.00 Structures and Improvements			34.92	13.26	-6.1	-5.9			34.97	12.29	-6.1	-5.9
342.00 Fuel Holders and Accessories			28.55	13.26	-7.9	-5.9			28.52	12.30	-7.9	-5.9
343.00 Prime Movers			40.76	13.25	-7.2	-5.9			40.80	12.29	-7.1	-5.9
344.00 Generators												
345.00 Accessory Electric Equipment			36.92	13.26	-2.0	-5.9			36.94	12.29	-1.9	-5.9
346.00 Miscellaneous Power Plant Equipment			22.77	13.27	4.3	-5.9			22.79	12.30	4.3	-5.9
<b>Total Jamestown</b>			39.18	13.26	-6.9	-5.9			39.21	12.29	-6.8	-5.8

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Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Jamestown Unit 1</b>												
341.00 Structures and Improvements	2033	200-SC	35.74	13.26	-6.1	-5.9	2033	200-SC	35.79	12.29	-6.1	-5.9
342.00 Fuel Holders and Accessories	2033	200-SC	28.24	13.26	-9.0	-5.9	2033	200-SC	28.26	12.30	-9.0	-5.9
343.00 Prime Movers	2033	200-SC	37.95	13.26	-8.3	-5.9	2033	200-SC	37.98	12.29	-8.3	-5.9
344.00 Generators												
345.00 Accessory Electric Equipment	2033	200-SC	56.04	13.24	-5.5	-5.9	2033	200-SC	56.14	12.28	-5.4	-5.8
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	22.35	13.27	1.9	-5.9	2033	200-SC	22.37	12.30	1.9	-5.9
<b>Total Jamestown Unit 1</b>			36.49	13.26	-7.9	-5.9			36.52	12.29	-7.9	-5.9
<b>Jamestown Unit 2</b>												
341.00 Structures and Improvements	2033	200-SC	27.61	13.26	-5.9	-5.9	2033	200-SC	27.64	12.30	-5.9	-5.9
342.00 Fuel Holders and Accessories	2033	200-SC	32.24	13.25	-5.5	-5.9	2033	200-SC	31.56	12.28	-5.5	-5.8
343.00 Prime Movers	2033	200-SC	43.24	13.25	-6.3	-5.9	2033	200-SC	43.28	12.29	-6.2	-5.8
344.00 Generators												
345.00 Accessory Electric Equipment	2033	200-SC	21.31	13.27	3.2	-5.9	2033	200-SC	21.30	12.30	3.2	-5.9
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	45.70	13.25	14.3	-5.9	2033	200-SC	45.78	12.29	14.3	-5.9
<b>Total Jamestown Unit 2</b>			42.19	13.25	-5.9	-5.9			42.22	12.29	-5.8	-5.8
<b>Lake Preston</b>												
341.00 Structures and Improvements	2033	200-SC	42.09	13.25	-6.9	-6.9	2033	200-SC	42.15	12.29	-6.9	-6.9
342.00 Fuel Holders and Accessories	2033	200-SC	39.90	13.25	-6.7	-6.9	2033	200-SC	39.90	12.29	-6.7	-6.9
343.00 Prime Movers	2033	200-SC	43.13	13.25	-6.7	-6.9	2033	200-SC	43.18	12.29	-6.7	-6.9
344.00 Generators												
345.00 Accessory Electric Equipment	2033	200-SC	42.10	13.25	-6.7	-6.9	2033	200-SC	42.16	12.29	-6.7	-6.9
346.00 Miscellaneous Power Plant Equipment	2033	200-SC	48.55	13.25	4.4	-6.9	2033	200-SC	48.64	12.28	4.4	-6.9
<b>Total Lake Preston</b>			42.73	13.25	-6.7	-6.9			42.78	12.29	-6.7	-6.9
<b>Solway Combustion Turbine</b>												
341.00 Structures and Improvements	2038	200-SC	31.30	18.06	-1.6	-1.6	2038	200-SC	31.33	17.10	-1.6	-1.6
342.00 Fuel Holders and Accessories	2038	200-SC	32.47	18.06	-1.5	-1.6	2038	200-SC	32.48	17.10	-1.5	-1.6
343.00 Prime Movers	2038	200-SC	30.40	18.06	-1.8	-1.6	2038	200-SC	30.32	17.10	-1.8	-1.6
344.00 Generators												
345.00 Accessory Electric Equipment	2038	200-SC	32.34	18.06	-1.5	-1.6	2038	200-SC	32.35	17.10	-1.5	-1.6
346.00 Miscellaneous Power Plant Equipment	2038	200-SC	29.74	18.06	-1.6	-1.6	2038	200-SC	29.75	17.10	-1.6	-1.6
<b>Total Solway Combustion Turbine</b>			30.70	18.06	-1.7	-1.6			30.65	17.10	-1.7	-1.6

**OTTER TAIL POWER COMPANY**

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Vintage Group Procedure

Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Fergus Falls Control Center</b>												
341.00 Structures and Improvements												
342.00 Fuel Holders and Accessories												
343.00 Prime Movers	2030	200-SC	34.22	10.35	-4.0	-5.0	2030	200-SC	34.28	9.38	-4.0	-5.0
344.00 Generators												
345.00 Accessory Electric Equipment												
346.00 Miscellaneous Power Plant Equipment												
<b>Total Fergus Falls Control Center</b>			34.22	10.35	-4.0	-5.0			34.28	9.38	-4.0	-5.0
<b>WIND PRODUCTION</b>												
<b>Ashtabula</b>												
341.00 Structures and Improvements	2043	200-SC	33.63	22.79	-4.3	-4.3	2043	200-SC	33.66	21.85	-4.3	-4.3
344.00 Generators	2043	200-SC	33.36	22.79	-4.2	-4.3	2043	200-SC	33.31	21.85	-4.2	-4.3
345.00 Accessory Electric Equipment	2043	200-SC	33.32	22.79	-4.3	-4.3	2043	200-SC	33.35	21.85	-4.3	-4.3
346.00 Miscellaneous Power Plant Equipment	2043	200-SC	29.87	22.80	-4.3	-4.3	2043	200-SC	22.91	21.87	-3.6	-4.2
<b>Total Ashtabula</b>			33.36	22.79	-4.2	-4.3			33.31	21.85	-4.2	-4.3
<b>Langdon</b>												
341.00 Structures and Improvements	2042	200-SC	33.66	21.85	-5.0	-5.0	2042	200-SC	33.70	20.90	-4.9	-4.9
344.00 Generators	2042	200-SC	33.34	21.85	-4.9	-5.0	2042	200-SC	33.08	20.90	-4.8	-4.9
345.00 Accessory Electric Equipment	2042	200-SC	33.22	21.85	-5.0	-5.0	2042	200-SC	33.25	20.90	-4.9	-4.9
346.00 Miscellaneous Power Plant Equipment	2042	200-SC	25.83	21.86	-5.0	-5.0	2042	200-SC	23.09	20.92	-4.2	-4.9
<b>Total Langdon</b>			33.33	21.85	-4.9	-5.0			33.09	20.90	-4.8	-4.9
<b>Luverne</b>												
341.00 Structures and Improvements	2044	200-SC	33.61	23.73	-7.2	-7.2	2044	200-SC	33.63	22.79	-7.1	-7.1
344.00 Generators	2044	200-SC	33.18	23.73	-7.4	-7.2	2044	200-SC	33.13	22.79	-7.7	-7.1
345.00 Accessory Electric Equipment	2044	200-SC	33.60	23.73	-7.2	-7.2	2044	200-SC	33.63	22.79	-7.1	-7.1
346.00 Miscellaneous Power Plant Equipment	2044	200-SC	29.99	23.74	-7.2	-7.2	2044	200-SC	25.11	22.81	-6.3	-7.1
<b>Total Luverne</b>			33.22	23.73	-7.4	-7.2			33.15	22.79	-7.6	-7.1
<b>Merricourt</b>												
341.00 Structures and Improvements							2055	200-SC	33.47	33.01	-5.0	-5.0
344.00 Generators							2055	200-SC	33.47	33.01	-5.0	-5.0
345.00 Accessory Electric Equipment							2055	200-SC	33.47	33.01	-5.0	-5.0
346.00 Miscellaneous Power Plant Equipment												
<b>Total Merricourt</b>									33.47	33.01	-5.0	-5.0

**OTTER TAIL POWER COMPANY**

Current and Updated Parameters  
Vintage Group Procedure

Statement F

Account Description A	Current Parameters						Updated Parameters					
	P-Life/ AYFR B	Curve Shape C	VG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>SOLAR PRODUCTION</b>												
<b><u>Jamestown</u></b>												
343.00 Prime Movers							2044	200-SC	24.22	22.81	-1.0	-1.0
<b>Total Jamestown</b>									24.22	22.81	-1.0	-1.0
<b><u>Rush Lake</u></b>												
343.00 Prime Movers							2045	200-SC	24.22	23.75	-1.0	-1.0
<b>Total Rush Lake</b>									24.22	23.75	-1.0	-1.0

**OTTER TAIL POWER COMPANY**  
Plant Activity for 2020

Statement G

Account Description A	Beginning Balance B	Additions C	Retirements D	Adjustments E	Transfers F	Ending Balance G
<b>INTANGIBLE PLANT</b>						
303.91 Software - 5 Yr.	\$ 8,945,673	\$ (797,714)	\$ 2,299,643	\$ -	\$ -	\$ 5,848,315
303.92 Software - 10 Yr.	20,540,434	(360,689)				20,179,746
<b>Intangible Plant</b>	<b>\$ 29,486,107</b>	<b>\$ (1,158,403)</b>	<b>\$ 2,299,643</b>			<b>\$ 26,028,061</b>
<b>STEAM PRODUCTION</b>						
311.00 Structures and Improvements	\$ 120,658,715	\$ 696,406	\$ 138,113	\$ -	\$ -	\$ 121,217,007
312.00 Boiler Plant Equipment	346,700,203	(1,024,713)	6,209,239			339,466,251
312.10 Boiler Plant Equipment - Landfill	10,412,772					10,412,772
314.00 Turbo Generator Units	66,959,044	(125,907)	931,619			65,901,518
315.00 Accessory Electric Equipment	35,770,319					35,770,319
316.00 Misc. Power Plant Equipment	6,694,669	248,359	151,840			6,791,188
<b>Total Steam Production</b>	<b>\$ 587,195,721</b>	<b>\$ (205,855)</b>	<b>\$ 7,430,810</b>			<b>\$ 579,559,055</b>
<b>HYDRAULIC PRODUCTION</b>						
331.00 Structures and Improvements	\$ 351,712	\$ -	\$ -	\$ -	\$ -	\$ 351,712
332.00 Reservoirs, Dams and Waterways	4,277,054	3,223,201				7,500,256
333.00 Water Wheels, Turbines and Gen.	1,373,867					1,373,867
334.00 Accessory Electric Equipment	597,103					597,103
335.00 Misc. Power Plant Equipment	435,296					435,296
<b>Total Hydraulic Production</b>	<b>\$ 7,035,032</b>	<b>\$ 3,223,201</b>	<b>\$ -</b>			<b>\$ 10,258,233</b>
<b>OTHER PRODUCTION</b>						
341.00 Structures and Improvements	\$ 13,335,843	\$ 7,464,368	\$ -	\$ -	\$ -	\$ 20,800,211
342.00 Fuel Holders and Accessories	1,764,467					1,764,467
343.00 Prime Movers	31,398,808	313,436				31,712,244
344.00 Generators	242,928,642	225,925,121	1,236,641			467,617,122
345.00 Accessory Electric Equipment	20,688,763	17,416,858				38,105,621
346.00 Misc. Power Plant Equipment	640,149	290,319	63,278			867,190
<b>Total Other Production</b>	<b>\$ 310,756,673</b>	<b>\$ 251,410,102</b>	<b>\$ 1,299,919</b>		<b>\$ -</b>	<b>\$ 560,866,856</b>
<b>TRANSMISSION PLANT</b>						
353.00 Station Equipment	\$ 136,645,010	\$ 25,678,867	\$ 59,717	\$ -	\$ -	\$ 162,264,161
354.00 Towers and Fixtures	163,336,557	27,745,391				191,081,948
355.00 Poles and Fixtures	136,793,831	10,605,364	266,519			147,132,677
356.00 Overhead Conductors and Devices	192,354,851	(20,099,359)	266,208			171,989,284
358.00 Underground Conductors and Devices	77,461					77,461
<b>Total Transmission Plant</b>	<b>\$ 629,207,710</b>	<b>\$ 43,930,263</b>	<b>\$ 592,443</b>		<b>\$ -</b>	<b>\$ 672,545,530</b>

**OTTER TAIL POWER COMPANY**  
Plant Activity for 2020

Statement G

Account Description	Beginning Balance	Additions	Retirements	Adjustments	Transfers	Ending Balance
A	B	C	D	E	F	G
<b>DISTRIBUTION PLANT</b>						
362.00 Station Equipment	\$ 88,316,598	\$ 1,386,306	\$ 33,083	\$ -	\$ (2,698)	\$ 89,667,123
364.00 Poles, Towers and Fixtures	77,332,882	1,889,713	99,537			79,123,058
365.00 Overhead Conductors and Devices	54,575,103	2,410,222	135,407		2,698	56,852,617
367.00 Underground Conductors and Devices	87,459,520	5,278,652	229,364			92,508,809
368.00 Line Transformers	109,365,606	4,032,485	676,280			112,721,811
369.00 Overhead Services	13,454,302	1,809,836	57,858			15,206,280
369.10 Underground Services	44,829,424					44,829,424
370.00 Meters	27,157,509	954,155	848,377			27,263,287
370.05 Smart Meters	921,313					921,313
370.10 Load Management Switches	8,904,685					8,904,685
370.20 Interruption Monitors	(0)					(0)
371.20 Other Private Lighting	6,087,654					6,087,654
373.00 Street Lighting and Signal Systems	6,928,474	3,118,782	537,430			9,509,826
<b>Total Distribution Plant</b>	<b>\$ 525,333,069</b>	<b>\$ 20,880,151</b>	<b>\$ 2,617,335</b>		<b>\$ -</b>	<b>\$ 543,595,885</b>
<b>GENERAL PLANT</b>						
390.00 Structures and Improvements	\$ 20,551,184	\$ 118,858	\$ 56,040	\$ -	\$ -	\$ 20,614,003
390.10 General Office Buildings	6,423,100					6,423,100
390.20 Fleet Service Center Buildings	3,132,102					3,132,102
390.30 Central Stores Building	4,276,593					4,276,593
391.00 Office Furniture	695,720	1,545,203	408,262			1,832,662
391.10 Office Equipment	419,229					419,229
391.20 Duplicating Equipment	269,841					269,841
391.50 Computer Systems	3,685,323					3,685,323
391.60 Computer Related Equipment	892,783					892,783
394.00 Tools, Shop and Garage Equipment	4,093,917	233,151	81,820		(63,696)	4,181,551
394.20 Automated Meter Reading Equipment	916,850					916,850
396.00 Power Operated Equipment	1,356,176	92,565	21,111		2,637	1,430,267
397.00 Communication Equipment	2,965,064		282,609			2,682,455
397.10 Radio Telecommunications Equipment	975,692					975,692
397.20 Microwave Equipment	3,276,047					3,276,047
397.30 Radio Load Control Equipment	459,343					459,343
397.40 Communication Equipment - Towers	1,877,722					1,877,722
<b>Total General Plant</b>	<b>\$ 56,266,688</b>	<b>\$ 1,989,778</b>	<b>\$ 849,842</b>		<b>\$ (61,059)</b>	<b>\$ 57,345,564</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$ 2,145,280,999</b>	<b>\$ 320,069,237</b>	<b>\$ 15,089,992</b>	<b>\$ -</b>	<b>\$ (61,059)</b>	<b>\$ 2,450,199,185</b>

**OTTER TAIL POWER COMPANY**  
Analysis of Depreciation Reserve for 2020

Statement H

Account Description	Beginning Balance	Credits		Debits		Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
A	B	C	D	E	F	G	H
<b>INTANGIBLE PLANT</b>							
303.91 Software - 5 Yr.	\$ 4,235,865	\$ 1,480,444	\$ -	\$ 2,299,643	\$ -	\$ -	\$ 3,416,666
303.92 Software - 10 Yr.	1,668,481	2,049,229					3,717,709
<b>Total Intangible Plant</b>	<b>\$ 5,904,346</b>	<b>\$ 3,529,672</b>	<b>\$ -</b>	<b>\$ 2,299,643</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,134,375</b>
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 60,063,414	\$ 3,026,150	\$ 35	\$ 138,113	\$ 25,620	\$ -	\$ 62,925,865
312.00 Boiler Plant Equipment	140,220,663	13,584,768	8,634	6,209,239	1,443,326	0	146,161,501
312.10 Boiler Plant Equipment - Landfill	5,675,129	226,873					5,902,003
314.00 Turbo Generator Units	45,382,156	1,965,994		931,619	149,837		46,266,694
315.00 Accessory Electric Equipment	20,239,055	902,218					21,141,273
316.00 Misc. Power Plant Equipment	3,570,193	303,510	32,689	151,840	3,801		3,750,751
<b>Total Steam Production</b>	<b>\$ 275,150,610</b>	<b>\$ 20,009,513</b>	<b>\$ 41,358</b>	<b>\$ 7,430,810</b>	<b>\$ 1,622,584</b>	<b>\$ 0</b>	<b>\$ 286,148,087</b>
<b>HYDRAULIC PRODUCTION</b>							
331.00 Structures and Improvements	\$ 306,100	\$ 30,609	\$ -	\$ -	\$ -	\$ -	\$ 336,709
332.00 Reservoirs, Dams and Waterways	3,389,055	596,810					3,985,865
333.00 Water Wheels, Turbines and Gen.	1,211,933	108,870					1,320,802
334.00 Accessory Electric Equipment	524,606	48,653					573,259
335.00 Misc. Power Plant Equipment	331,062	69,955					401,018
<b>Total Hydraulic Production</b>	<b>\$ 5,762,756</b>	<b>\$ 854,897</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,617,653</b>
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements	\$ 6,086,196	\$ 506,688	\$ -	\$ -	\$ -	\$ -	\$ 6,592,883
342.00 Fuel Holders and Accessories	998,862	47,751					1,046,613
343.00 Prime Movers	15,373,705	942,187					16,315,892
344.00 Generators	103,930,117	10,924,290	242,343	1,236,641	551,916	0	113,308,193
345.00 Accessory Electric Equipment	9,387,944	882,499					10,270,443
346.00 Misc. Power Plant Equipment	250,547	22,301		63,278			209,569
<b>Total Other Production</b>	<b>\$ 136,027,370</b>	<b>\$ 13,325,716</b>	<b>\$ 242,343</b>	<b>\$ 1,299,919</b>	<b>\$ 551,916</b>	<b>\$ 0</b>	<b>\$ 147,743,593</b>
<b>TRANSMISSION PLANT</b>							
353.00 Station Equipment	\$ 24,606,584	\$ 2,178,167	\$ 1,819,196	\$ 59,717	\$ 11,826	\$ -	\$ 28,532,405
354.00 Towers and Fixtures	11,528,440	2,408,299					13,936,739
355.00 Poles and Fixtures	54,953,673	2,567,192	199,202	266,519	150,303		57,303,246
356.00 Overhead Conductors and Devices	45,027,542	3,359,422	61,666	266,208	72,713		48,109,709
358.00 Underground Conductors and Devices	74,764	459					75,223
<b>Total Transmission Plant</b>	<b>\$ 136,191,004</b>	<b>\$ 10,513,539</b>	<b>\$ 2,080,063</b>	<b>\$ 592,443</b>	<b>\$ 234,842</b>	<b>\$ -</b>	<b>\$ 147,957,321</b>

**OTTER TAIL POWER COMPANY**  
Analysis of Depreciation Reserve for 2020

Statement H

Account Description	Beginning Balance	Credits		Debits		Other Credits (Debits)	Ending Balance
		Accruals	Gross Salvage	Retirements	Cost of Removal		
A	B	C	D	E	F	G	H
<b>DISTRIBUTION PLANT</b>							
362.00 Station Equipment	\$ 23,686,238	\$ 1,741,727	\$ -	\$ 33,083	\$ 14,380	\$ (869)	\$ 25,379,633
364.00 Poles, Towers and Fixtures	45,500,157	2,249,774	69,095	99,537	316,210		47,403,278
365.00 Overhead Conductors and Devices	42,700,381	1,237,437	39,162	135,407	139,951	869	43,702,490
367.00 Underground Conductors and Devices	39,927,192	1,804,722	67,008	229,364	71,432		41,498,126
368.00 Line Transformers	17,130,928	1,946,201	753,743	676,280	247,833		18,906,759
369.00 Overhead Services	16,627,141	784,616	706	15,983	83,750		17,312,730
369.10 Underground Services	20,403,458	1,000,355		41,875	27,800		21,334,138
370.00 Meters	9,421,425	874,993	841	843,131			9,454,127
370.05 Smart Meters	42,815	43,881					86,696
370.10 Load Management Switches	8,567,967	124,649		5,246			8,687,370
370.20 Interruption Monitors	0						0
371.20 Other Private Lighting	715,761	230,346	24,940	277,593	95,287		598,168
373.00 Street Lighting and Signal Systems	2,557,738	325,403	39,126	537,430	163,928		2,220,909
<b>Total Distribution Plant</b>	<b>\$ 227,281,201</b>	<b>\$ 12,364,103</b>	<b>\$ 994,620</b>	<b>\$ 2,894,928</b>	<b>\$ 1,160,571</b>	<b>\$ (0)</b>	<b>\$ 236,584,425</b>
<b>GENERAL PLANT</b>							
390.00 Structures and Improvements	\$ 6,502,363	\$ 386,070	\$ -	\$ 12,728	\$ -	\$ -	\$ 6,875,706
390.10 General Office Buildings	2,509,468	55,380		43,312			2,521,536
390.20 Fleet Service Center Buildings	538,447	100,185					638,632
390.30 Central Stores Building	1,598,941	(22,743)					1,576,198
391.00 Office Furniture	423,338	46,382					469,720
391.10 Office Equipment	263,243	41,923		44,548			260,618
391.20 Duplicating Equipment	130,914	25,984		30,003			126,895
391.50 Computer Systems	1,783,107	697,847		333,711			2,147,243
391.60 Computer Related Equipment	442,528	338,342					780,871
394.00 Tools, Shop and Garage Equipment	2,105,154	273,216		81,820		(41,127)	2,255,422
394.20 Automated Meter Reading Equipment	528,009	61,499					589,508
396.00 Power Operated Equipment	177,109	60,541	3,945	21,111		1,717	222,201
397.00 Communication Equipment	742,803	197,672					940,475
397.10 Radio Telecommunications Equipment	812,300	97,569		282,609			627,260
397.20 Microwave Equipment	1,451,028	218,404					1,669,432
397.30 Radio Load Control Equipment	312,819	45,934					358,753
397.40 Communication Equipment - Towers	943,462	31,300					974,762
<b>Total General Plant</b>	<b>\$ 21,265,034</b>	<b>\$ 2,655,505</b>	<b>\$ 3,945</b>	<b>\$ 849,842</b>	<b>\$ -</b>	<b>\$ (39,410)</b>	<b>\$ 23,035,232</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$ 807,582,322</b>	<b>\$ 63,252,945</b>	<b>\$ 3,362,328</b>	<b>\$ 15,367,585</b>	<b>\$ 3,569,913</b>	<b>\$ (39,410)</b>	<b>\$ 855,220,687</b>

**OTTER TAIL POWER COMPANY**  
Summary of Annual Depreciation Accruals for 2020

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
		Percent	Amount						
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
<b>INTANGIBLE PLANT</b>									
303.91 Software - 5 Yr.	\$ 8,945,673		\$ -	\$ 4,235,865	\$ 4,709,807	5.00	2.92	\$ 1,612,948	18.03%
303.92 Software - 10 Yr.	20,540,434			1,668,481	18,871,954				
<b>Total Intangible Plant</b>	<b>\$ 29,486,107</b>		<b>\$ -</b>	<b>\$ 5,904,346</b>	<b>\$ 23,581,761</b>		<b>14.62</b>	<b>\$ 1,612,948</b>	<b>5.47%</b>
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 120,658,715	-7.2%	\$ (8,687,427)	\$ 60,063,414	\$ 69,282,728		24.24	\$ 2,858,198	2.37%
312.00 Boiler Plant Equipment	346,700,203	-7.9%	(27,389,316)	140,220,663	233,868,855		19.83	11,793,689	3.40%
312.10 Boiler Plant Equipment - Landfill	10,412,772			5,675,129	4,737,642		31.16	152,042	1.46%
314.00 Turbo Generator Units	66,959,044	-8.7%	(5,825,437)	45,382,156	27,402,325		18.47	1,483,613	2.22%
315.00 Accessory Electric Equipment	35,770,319	-7.6%	(2,718,544)	20,239,055	18,249,808		22.53	810,023	2.26%
316.00 Misc. Power Plant Equipment	6,694,669	-8.6%	(575,742)	3,570,193	3,700,218		15.93	232,280	3.47%
<b>Total Steam Production</b>	<b>\$ 587,195,721</b>	<b>-7.7%</b>	<b>\$ (45,196,466)</b>	<b>\$ 275,150,610</b>	<b>\$ 357,241,577</b>		<b>20.61</b>	<b>\$ 17,329,845</b>	<b>2.95%</b>
<b>HYDRAULIC PRODUCTION</b>									
331.00 Structures and Improvements	\$ 351,712		\$ -	\$ 306,100	\$ 45,612		2.49	\$ 18,318	5.21%
332.00 Reservoirs, Dams and Waterways	4,277,054			3,389,055	887,999		2.49	356,626	8.34%
333.00 Water Wheels, Turbines and Gen.	1,373,867			1,211,933	161,934		2.49	65,034	4.73%
334.00 Accessory Electric Equipment	597,103			524,606	72,497		2.49	29,115	4.88%
335.00 Misc. Power Plant Equipment	435,296			331,062	104,233		2.49	41,861	9.62%
<b>Total Hydraulic Production</b>	<b>\$ 7,035,032</b>		<b>\$ -</b>	<b>\$ 5,762,756</b>	<b>\$ 1,272,276</b>		<b>2.49</b>	<b>\$ 510,954</b>	<b>7.26%</b>
<b>OTHER PRODUCTION</b>									
341.00 Structures and Improvements	\$ 13,335,843	-3.4%	\$ (453,419)	\$ 6,086,196	\$ 7,703,066		15.69	\$ 490,954	3.68%
342.00 Fuel Holders and Accessories	1,764,467	-3.6%	(63,521)	998,862	829,126		16.94	48,945	2.77%
343.00 Prime Movers	31,398,808	-3.0%	(941,964)	15,373,705	16,967,068		17.65	961,307	3.06%
344.00 Generators	242,928,642	-4.3%	(10,445,932)	103,930,117	149,444,457		14.22	10,509,455	4.33%
345.00 Accessory Electric Equipment	20,688,763	-4.2%	(868,928)	9,387,944	12,169,747		14.34	848,657	4.10%
346.00 Misc. Power Plant Equipment	640,149	-3.2%	(20,485)	250,547	410,087		16.49	24,869	3.88%
<b>Total Other Production</b>	<b>\$ 310,756,673</b>		<b>\$ (12,794,248)</b>	<b>\$ 136,027,370</b>	<b>\$ 187,523,551</b>		<b>14.55</b>	<b>\$ 12,884,187</b>	<b>4.15%</b>
<b>TRANSMISSION PLANT</b>									
353.00 Station Equipment	\$ 136,645,010	-5.0%	\$ (6,832,251)	\$ 24,606,584	\$ 118,870,676	65.00	55.33	\$ 2,148,395	1.57%
354.00 Towers and Fixtures	163,336,557	-10.0%	(16,333,656)	11,528,440	168,141,773	75.00	69.84	2,407,528	1.47%
355.00 Poles and Fixtures	136,793,831	-50.0%	(68,396,915)	54,953,673	150,237,073	75.00	59.02	2,545,528	1.86%
356.00 Overhead Conductors and Devices	192,354,851	-30.0%	(57,706,455)	45,027,542	205,033,763	75.00	61.24	3,348,037	1.74%
358.00 Underground Conductors and Devices	77,461	-5.0%	(3,873)	74,764	6,569	50.00	14.32	459	0.59%
<b>Total Transmission Plant</b>	<b>\$ 629,207,710</b>	<b>-23.7%</b>	<b>\$ (149,273,150)</b>	<b>\$ 136,191,004</b>	<b>\$ 642,289,856</b>		<b>61.46</b>	<b>\$ 10,449,946</b>	<b>1.66%</b>

**OTTER TAIL POWER COMPANY**  
Summary of Annual Depreciation Accruals for 2020

Statement I

Account Description	Beginning Plant Balance	Est. Future Net Salvage		Beginning Depreciation Reserve	Net Balance	Projection Life (Yrs.)	Remaining Life (Yrs.)	Annual Accrual	Accrual Rate
		Percent	Amount						
A	B	C	D	E	F=B-D-E	G	H	I=F/H	J=I/B
<b>DISTRIBUTION PLANT</b>									
362.00 Station Equipment	\$ 88,316,598	5.0%	\$ 4,415,830	\$ 23,686,238	\$ 60,214,530	43.00	34.63	\$ 1,738,797	1.97%
364.00 Poles, Towers and Fixtures	77,332,882	-100.0%	(77,332,882)	45,500,157	109,165,607	70.00	48.80	2,237,000	2.89%
365.00 Overhead Conductors and Devices	54,575,103	-75.0%	(40,931,327)	42,700,381	52,806,049	65.00	43.13	1,224,346	2.24%
367.00 Underground Conductors and Devices	87,459,520	-5.0%	(4,372,976)	39,927,192	51,905,304	45.00	28.94	1,793,549	2.05%
368.00 Line Transformers	109,365,606	30.0%	32,809,682	17,130,928	59,424,996	43.00	30.71	1,935,037	1.77%
369.00 Overhead Services	13,454,302	-200.0%	(26,908,603)	16,627,141	23,735,764	55.00	30.41	780,525	5.80%
369.10 Underground Services	44,829,424	-20.0%	(8,965,885)	20,403,458	33,391,851	50.00	33.62	993,214	2.22%
370.00 Meters	27,157,509			9,421,425	17,736,084	28.00	20.02	885,918	3.26%
370.05 Smart Meters	921,313			42,815	878,497				
370.10 Load Management Switches	8,904,685			8,567,967	336,718	15.00	2.70	124,710	1.40%
370.20 Interruption Monitors*	(0)			0	(0)				
371.20 Other Private Lighting	6,087,654			715,761	5,371,893	25.00	24.42	219,979	3.61%
373.00 Street Lighting and Signal Systems	6,928,474	-5.0%	(346,424)	2,557,738	4,717,160	22.00	15.68	300,839	4.34%
<b>Total Distribution Plant</b>	<b>\$ 525,333,069</b>	<b>-23.2%</b>	<b>\$ (121,632,585)</b>	<b>\$ 227,281,201</b>	<b>\$ 419,684,453</b>		<b>34.30</b>	<b>\$ 12,233,915</b>	<b>2.33%</b>
<b>GENERAL PLANT</b>									
390.00 Structures and Improvements	\$ 20,551,184	5.0%	\$ 1,027,559	\$ 6,502,363	\$ 13,021,262	50.00	33.73	\$ 386,044	1.88%
390.10 General Office Buildings	6,423,100	47.3%	3,038,126	2,509,468	875,505	2040	20.89	41,910	0.65%
390.20 Fleet Service Center Buildings	3,132,102	31.2%	977,216	538,447	1,616,439	2035	16.14	100,151	3.20%
390.30 Central Stores Building	4,276,593	76.2%	3,258,764	1,598,941	(581,112)	2045	25.55	(22,744)	-0.53%
391.00 Office Furniture*	695,720			423,338	272,382	15.00	5.92	46,010	6.61%
391.10 Office Equipment*	419,229			263,243	155,986	10.00	4.06	38,420	9.16%
391.20 Duplicating Equipment*	269,841			130,914	138,926	10.00	5.17	26,872	9.96%
391.50 Computer Systems*	3,685,323			1,783,107	1,902,216	5.00	3.06	621,639	16.87%
391.60 Computer Related Equipment*	892,783			442,528	450,255	5.00	2.28	197,480	22.12%
394.00 Tools, Shop and Garage Equipment*	4,093,917			2,105,154	1,988,763	15.00	7.55	263,412	6.43%
394.20 Automated Meter Reading Equipment*	916,850			528,009	388,841	15.00	7.12	54,612	5.96%
396.00 Power Operated Equipment	1,356,176	5.0%	67,809	177,109	1,111,257	23.00	18.80	59,109	4.36%
397.00 Communication Equipment*	2,965,064			742,803	2,222,261	15.00	11.30	196,660	6.63%
397.10 Radio Telecommunications Equipment*	975,692			812,300	163,393	10.00	2.35	69,529	7.13%
397.20 Microwave Equipment*	3,276,047			1,451,028	1,825,020	15.00	7.30	250,003	7.63%
397.30 Radio Load Control Equipment*	459,343			312,819	146,524	10.00	4.03	36,358	7.92%
397.40 Communication Equipment - Towers	1,877,722	-5.0%	(93,886)	943,462	1,028,147	50.00	32.06	32,069	1.71%
<b>Total General Plant</b>	<b>\$ 56,266,688</b>	<b>14.7%</b>	<b>\$ 8,275,588</b>	<b>\$ 21,265,034</b>	<b>\$ 26,726,065</b>		<b>11.15</b>	<b>\$ 2,397,537</b>	<b>4.26%</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>\$ 2,145,280,999</b>	<b>-14.9%</b>	<b>\$ (320,620,861)</b>	<b>\$ 807,582,322</b>	<b>\$ 1,658,319,539</b>		<b>28.88</b>	<b>\$ 57,419,333</b>	<b>2.68%</b>

\*Amortization Account. (Col. I = Col. B / Col. G)

**OTTER TAIL POWER COMPANY  
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PROPOSED REMAINING LIVES & SALVAGE %'s FOR USE IN 2022**

<u>Account Number</u>	<u>Class of Utility Plant</u>	<u>Remaining Life (Yrs) per Depr Study (books dated 12/31/2020)</u>	<u>Remaining Life (Yrs) for 2022 Depr Rate Calculation</u>	<u>Net Salvage (%)</u>	<u>Amortization Period (Yrs)</u>
<b>INTANGIBLES</b>					
303.91	Software: 5-year Amortization Period				5
303.92	Software: 10-year Amortization Period				10
<b>STEAM PRODUCTION</b>					
<u>Big Stone Plant</u>					
311-101	Structures & Improvements	24.66	<b>23.66</b>	-5.8%	
312-101	Boiler Plant Equipment	24.67	<b>23.67</b>	-5.8%	
314-101	Turbogenerator Units	24.64	<b>23.64</b>	-5.8%	
315-101	Accessory Electric Equipment	24.66	<b>23.66</b>	-5.8%	
316-101	Misc. Power Plant Equipment	24.65	<b>23.65</b>	-5.8%	
<u>Hoot Lake Plant - Units 2 &amp; 3</u>					
311-102	Structures & Improvements	1.00	<b>0.00</b>	-18.9%	
312-102	Boiler Plant Equipment	1.00	<b>0.00</b>	-18.9%	
312.1-102	Boiler Plant Equipment	29.32	<b>28.32</b>	0.0%	
314-102	Turbogenerator Units	1.00	<b>0.00</b>	-18.9%	
315-102	Accessory Electric Equipment	1.00	<b>0.00</b>	-18.9%	
316-102	Misc. Power Plant Equipment	1.00	<b>0.00</b>	-18.9%	
<u>Covote Station</u>					
311-103	Structures & Improvements	19.93	<b>18.93</b>	-8.7%	
312-103	Boiler Plant Equipment	19.94	<b>18.94</b>	-8.7%	
314-103	Turbogenerator Units	19.95	<b>18.95</b>	-8.7%	
315-103	Accessory Electric Equipment	19.93	<b>18.93</b>	-8.7%	
316-103	Misc. Power Plant Equipment	19.95	<b>18.95</b>	-8.7%	
<b>HYDRAULIC PRODUCTION</b>					
<u>Hoot Lake Hydro Unit</u>					
331-131	Structures & Improvements	38.04	<b>37.04</b>	0.0%	
332-131	Reservoirs, Dams & Waterways	38.16	<b>37.16</b>	0.0%	
333-131	Water Wheels, Turbines & Gen.	38.24	<b>37.24</b>	0.0%	
334-131	Accessory Electric Equipment	38.27	<b>37.27</b>	0.0%	
335-131	Misc. Power Plant Equipment	38.41	<b>37.41</b>	0.0%	
<u>Wright Hydro Unit</u>					
331-132	Structures & Improvements	38.23	<b>37.23</b>	0.0%	
332-132	Reservoirs, Dams & Waterways	38.37	<b>37.37</b>	0.0%	
333-132	Water Wheels, Turbines & Gen.	38.39	<b>37.39</b>	0.0%	
334-132	Accessory Electric Equipment	38.35	<b>37.35</b>	0.0%	
335-132	Misc. Power Plant Equipment	38.37	<b>37.37</b>	0.0%	
<u>Pisgah Hydro Unit</u>					
331-133	Structures & Improvements	38.19	<b>37.19</b>	0.0%	
332-133	Reservoirs, Dams & Waterways	38.44	<b>37.44</b>	0.0%	
333-133	Water Wheels, Turbines & Gen.	38.36	<b>37.36</b>	0.0%	
334-133	Accessory Electric Equipment	38.36	<b>37.36</b>	0.0%	
335-133	Misc. Power Plant Equipment	38.41	<b>37.41</b>	0.0%	
<u>Dayton Hollow Hydro Unit</u>					
331-134	Structures & Improvements	38.40	<b>37.40</b>	0.0%	
332-134	Reservoirs, Dams & Waterways	38.40	<b>37.40</b>	0.0%	
333-134	Water Wheels, Turbines & Gen.	38.36	<b>37.36</b>	0.0%	
334-134	Accessory Electric Equipment	38.33	<b>37.33</b>	0.0%	
335-134	Misc. Power Plant Equipment	38.41	<b>37.41</b>	0.0%	

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<u>Account Number</u>	<u>Class of Utility Plant</u>	<u>Remaining Life (Yrs) per Depr Study (books dated 12/31/2020)</u>	<u>Remaining Life (Yrs) for 2022 Depr Rate Calculation</u>	<u>Net Salvage (%)</u>	<u>Amortization Period (Yrs)</u>
<u>Taplin Gorge Hydro Unit</u>					
331-135	Structures & Improvements	37.95	<b>36.95</b>	0.0%	
332-135	Reservoirs, Dams & Waterways	38.30	<b>37.30</b>	0.0%	
333-135	Water Wheels, Turbines & Gen.	37.92	<b>36.92</b>	0.0%	
334-135	Accessory Electric Equipment	38.30	<b>37.30</b>	0.0%	
335-135	Misc. Power Plant Equipment	38.38	<b>37.38</b>	0.0%	
<u>Bemidji Hydro Unit</u>					
331-138	Structures & Improvements	1.00	<b>0.00</b>	0.0%	
332-138	Reservoirs, Dams & Waterways	1.00	<b>0.00</b>	0.0%	
333-138	Water Wheels, Turbines & Gen.	1.00	<b>0.00</b>	0.0%	
334-138	Accessory Electric Equipment	1.00	<b>0.00</b>	0.0%	
335-138	Misc. Power Plant Equipment	1.00	<b>0.00</b>	0.0%	
<b>OTHER PRODUCTION</b>					
<u>Jamestown Unit 1</u>					
341-140	Structures & Improvements	12.29	<b>11.29</b>	-5.9%	
342-140	Fuel Holders & Accessories	12.30	<b>11.30</b>	-5.9%	
343-140	Prime Movers	12.29	<b>11.29</b>	-5.9%	
345-140	Accessory Electric Equipment	12.28	<b>11.28</b>	-5.8%	
346-140	Misc. Power Plant Equipment	12.30	<b>11.30</b>	-5.9%	
<u>Jamestown Unit 2</u>					
341-142	Structures & Improvements	12.30	<b>11.30</b>	-5.9%	
342-142	Fuel Holders & Accessories	12.28	<b>11.28</b>	-5.8%	
343-142	Prime Movers	12.29	<b>11.29</b>	-5.8%	
345-142	Accessory Electric Equipment	12.30	<b>11.30</b>	-5.9%	
346-142	Misc. Power Plant Equipment	12.29	<b>11.29</b>	-5.9%	
<u>Lake Preston</u>					
341-141	Structures & Improvements	12.29	<b>11.29</b>	-6.9%	
342-141	Fuel Holders & Accessories	12.29	<b>11.29</b>	-6.9%	
343-141	Prime Movers	12.29	<b>11.29</b>	-6.9%	
345-141	Accessory Electric Equipment	12.29	<b>11.29</b>	-6.9%	
346-141	Misc. Power Plant Equipment	12.28	<b>11.28</b>	-6.9%	
<u>Fergus Falls Control Center</u>					
343-143	Prime Movers	9.38	<b>8.38</b>	-5.0%	
<u>Solway Combustion Turbine Plant</u>					
341-144	Structures & Improvements	17.10	<b>16.10</b>	-1.6%	
342-144	Fuel Holders & Accessories	17.10	<b>16.10</b>	-1.6%	
343-144	Prime Movers	17.10	<b>16.10</b>	-1.6%	
345-144	Accessory Electric Equipment	17.10	<b>16.10</b>	-1.6%	
346-144	Misc. Power Plant Equipment	17.10	<b>16.10</b>	-1.6%	
<u>Astoria Station</u>					
341-145	Structures & Improvements	35.00	<b>34.00</b>	-1.6%	
342-145	Fuel Holders & Accessories	35.00	<b>34.00</b>	-1.6%	
343-145	Prime Movers	35.00	<b>34.00</b>	-1.6%	
345-145	Accessory Electric Equipment	35.00	<b>34.00</b>	-1.6%	
346-145	Misc. Power Plant Equipment	35.00	<b>34.00</b>	-1.6%	
<u>Langdon Wind Energy Center</u>					
341-160	Structures & Improvements	20.90	<b>19.90</b>	-4.9%	
344-160	Generators	20.90	<b>19.90</b>	-4.9%	
345-160	Accessory Electric Equipment	20.90	<b>19.90</b>	-4.9%	
346-160	Misc. Power Plant Equipment	20.92	<b>19.92</b>	-4.9%	
<u>Ashtabula Wind Energy Center</u>					
341-161	Structures & Improvements	21.85	<b>20.85</b>	-4.3%	
344-161	Generators	21.85	<b>20.85</b>	-4.3%	
345-161	Accessory Electric Equipment	21.85	<b>20.85</b>	-4.3%	
346-161	Misc. Power Plant Equipment	21.87	<b>20.87</b>	-4.2%	

**OTTER TAIL POWER COMPANY**  
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**PROPOSED REMAINING LIVES & SALVAGE %'s FOR USE IN 2022**

<u>Account Number</u>	<u>Class of Utility Plant</u>	<u>Remaining Life (Yrs) per Depr Study (books dated 12/31/2020)</u>	<u>Remaining Life (Yrs) for 2022 Depr Rate Calculation</u>	<u>Net Salvage (%)</u>	<u>Amortization Period (Yrs)</u>
<u>Luverne Wind Energy Center</u>					
341-162	Structures & Improvements	22.79	21.79	-7.1%	
344-162	Generators	22.79	21.79	-7.1%	
345-162	Accessory Electric Equipment	22.79	21.79	-7.1%	
346-162	Misc. Power Plant Equipment	22.81	21.81	-7.1%	
<u>Merricourt Wind Energy Center</u>					
341-163	Structures & Improvements	33.01	32.01	-5.0%	
344-163	Generators	33.01	32.01	-5.0%	
345-163	Accessory Electric Equipment	33.01	32.01	-5.0%	
346-163	Misc. Power Plant Equipment	33.01	32.01	-5.0%	
<u>ND Small Solar</u>					
343.00	Prime Movers	22.81	21.81	-1.0%	
<u>MN Small Solar</u>					
343.00	Prime Movers	23.75	22.75	-1.0%	
<b>TRANSMISSION</b>					
353	Station Equipment	56.36	56.36	-5.0%	
354	Towers & Fixtures	70.13	70.13	-10.0%	
355	Poles & Fixtures	60.09	60.09	-50.0%	
356	Overhead Conductor & Devices	62.95	62.95	-30.0%	
358	Underground Conductor & Devices	13.11	13.11	-5.0%	
<b>DISTRIBUTION</b>					
362	Station Equipment	34.48	34.48	5.0%	
364	Poles, Towers & Fixtures	48.18	48.18	-100.0%	
365	Overhead Conductor & Devices	43.12	43.12	-75.0%	
367	Underground Conductor & Devices	29.08	29.08	-5.0%	
368	Line Transformers	30.45	30.45	30.0%	
369	Overhead Services	29.40	29.40	-200.0%	
369.1	Underground Services	32.89	32.89	-20.0%	
370	Meters	19.37	19.37		
370.05	Smart Meters	17.57	17.57		
370.1	Load Management Switches	1.75	1.75		
370.20	Interruption Monitors				5
371.10	Electric Vehicle (EV) Charging Stations		10.00		
371.20	Other Private Lighting	24.50	24.50		
373	Street Lighting & Signal System	18.12	18.12	-5.0%	
	Utility Vehicle Charging Statons				
<b>GENERAL PLANT</b>					
<b>Depreciable</b>					
390	Structures & Improvements	32.84	32.84	5.0%	
390.1	General Office Buildings	19.00	18.00	45.0%	
390.20	Fleet Service Center Buildings - Fergus Falls	23.74	13.00	31.2%	
390.25	Fleet Service Center Buildings - Jamestown	58.00	57.00	50.0%	
390.3	Central Stores Building	23.68	22.68	75.8%	
396	Power Operated Equipment	19.85	19.85	5.0%	
397.4	Communication Towers	30.52	30.52	-5.0%	
<b>Amortizable</b>					
391	Office Furniture				15
391.1	Office Equipment				10
391.2	Duplicating Equipment				10
391.5	Computer Systems				5
391.6	Computer Related Equipment				5
393	Stores Equipment				15
394	Tools, Shop & Garage Equipment				15
394.2	Automated Meter Reading Equip.				15
395	Laboratory Equipment				15
397	Communication Equipment				15
397.1	Radio Telecom Equipment				10
397.2	Microwave Equipment				15
397.3	Radio Load Control Equipment				10

Source is Statement A from Foster Report

**OTTER TAIL POWER COMPANY**  
**ANNUAL REVIEW OF DEPRECIATION CERTIFICATION**  
**Supplemental Comments**

**Future Additions and Retirements**

As indicated in the 2021 Annual Depreciation Study (Attachment 1): “Minnesota State Agency Rules 7825.0700, Subpart 2-B provides that each utility shall disclose a list of any major future additions or retirements to the plant accounts that the utility believes may have a material effect on the current certification results.” (See page 4 of the Study).

Otter Tail Power Company (Otter Tail) is unaware of any additional major future additions or retirements that will materially affect this filing’s certification results, other than those already discussed in the petition to this docket. Those being the decommissioning of Hoot Lake Plant, addition of the Merricourt Wind farm and Astoria Station, solar generation investments, and hydro relicensing. The Hoot Lake Plant retirement is taking place now through late 2022 or early 2023. While future year major additions or retirements will affect future depreciation certification results, historic additions and retirements primarily affect this filing depreciation certification results due to the look back, or historic review back to books dated December 31<sup>st</sup> of the prior year.

In addition to discussing future additions or retirements that could affect the current certification results, it is the Company’s practice to discuss future (and potential future) additions or retirements that may influence *future* depreciation expense or *future* certification results. Historically Otter Tail provided a synopsis of these types of projects. What follows are updates on current projects or projects being considered.

Otter Tail is working on utilizing its Hoot Lake Plant MISO Transmission interconnection capabilities with the development of the 49.9 MW Hoot Lake Solar project. Hoot Lake Solar is anticipated to be in service in 2023 and will help meet our compliance obligations under the Minnesota solar energy standard.

Otter Tail is looking at the possibility of exercising its purchase option of its 25-year term purchase power agreement of the 62.4 MW Ashtabula III wind farm. Otter Tail is hopeful that the transaction would likely be completed in early 2023.

In Otter Tail’s Integrated Resource Plan (Docket No. E017/RP-21-339) filed contemporaneously with this filing, Otter Tail proposes the addition of 150 MW of solar generation, with an anticipated in-service date in 2025, and the addition of dual fuel capability at Astoria Station, with an anticipated in-service date in 2026. Otter Tail also seeks authority to commence the process of withdrawing from its 35 percent ownership interest in Coyote Station with that process anticipated to be completed by the end of 2028.

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Supplemental Comments**

Additionally, Otter Tail will continue investing in renewing its existing asset mix and continue to make additional investments in Transmission, Distribution, and Solar applications.

**OTTER TAIL POWER COMPANY**  
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**Comparison of Resource Plan and Depreciation Filing Retirement Dates**

Generating Unit	Retirement Dates			Comments
	Resource Plan 2017 - 2031	2021 Depreciation Study (Attachment No. 1)	Difference	
<b>BASE LOAD</b>				
➤ Hoot Lake Plant Units 2 & 3	Jun-2021	Jun-2021	None	Hoot Lake Plant Units 2 & 3 have an Average Year of Final Retirement (AYFR) of 2021 and became fully depreciated as of 06-2021 (mid-year), other than the Ash Landfill which will remain inservice 30 years post closure. Hoot Lake Plant is included in this annual technical update due to its plant in service and accumulated reserve balances as of December 31st, 2020, the books date of this filing at which point the plant was not fully depreciated.
➤ Big Stone Plant	Jun-2046	Jun-2046	None	Big Stone Plant has an Average Year of Final Retirement (AYFR) of 2046. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2046 as its retirement date. The IRP in Appendix F also adopts June, 2046 as the retirement month matching the Depreciation filing.
➤ Coyote Station	Jun-2041	Jun-2041	None	Coyote Station has an Average Year of Final Retirement (AYFR) of 2041. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2041 as its retirement date. The IRP in Appendix F also adopts June, 2041 as the retirement month matching the Depreciation filing.
<b>WIND</b>				
➤ Langdon Wind Energy Center	Dec-2032	Jun-2042	9 years, 6 months (outside of IRP study period)	The Langdon Wind Energy Center has an Average Year of Final Retirement (AYFR) of 2042. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2042 as its retirement date. The IRP models the Wind Farms as Purchase Power Agreements which expire at the end of their termination year, therefore the IRP uses December, 2032 as its retirement month. The Langdon Wind Energy Centers estimated average service life was extended by 10 years in Otter Tails 2020 depreciation filing (Docket No. E017/D-20-703).
➤ Ashtabula Wind Energy Center	Dec-2033	Jun-2043	9 years, 6 months (outside of IRP study period)	The Ashtabula Wind Energy Center has an Average Year of Final Retirement (AYFR) of 2043. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2043 as its retirement date. The IRP models the Wind Farms as Purchase Power Agreements which expire at the end of their termination year, therefore the IRP uses December, 2033 as its retirement month. The Ashtabula Wind Energy Centers estimated average service life was extended by 10 years in Otter Tails 2020 depreciation filing (Docket No. E017/D-20-703).
➤ Luverne Wind Energy Center	Dec-2034	Jun-2044	9 years, 6 months (outside of IRP study period)	The Luverne Wind Energy Center has an Average Year of Final Retirement (AYFR) of 2043. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2044 as its retirement date. The IRP models the Wind Farms as Purchase Power Agreements which expire at the end of their termination year, therefore the IRP uses December, 2034 as its retirement month. The Luverne Wind Energy Centers estimated average service life was extended by 10 years in Otter Tails 2020 depreciation filing (Docket No. E017/D-20-703).
➤ Merricourt Wind Energy Center	N/A	Jun-2055	N/A	The Merricourt Wind Energy Center (MWEC) has an Average Year of Final Retirement (AYFR) of 2055. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2055 as its retirement date. The 2016 IRP models the Wind Farms as Purchase Power Agreements which expire at the end of their termination year. The MWEC was not represented in that IRP as an OTP owned resource, but as a generic wind purchased power agreement.
<b>HYDRO</b>				
➤ 6 units in 5 dams on the Otter Tail River, FERC licensed	No retirement date discussed - IRP assumes operating perpetually	Jun-2061	Program assumption differences	The latest approved IRP assume these permanent hydro dam structures operate perpetually until a final retirement date is established. Depreciation Studies tie the retirement date to the end of the current active FERC hydro operating license. This is the latest date these facilities can operate as generation resources until a new license renewal is granted pursuant to the satisfaction of its stated conditions. OTP is currently pursuing renewing its FERC Hydro license and expects that the 40 year license will be renewed in Q4 2021. Therefore the depreciation study uses Jun-2061 as its retirement date.
➤ 2 units on outlet of Lake Bemidji – not subject to FERC jurisdiction	No retirement date discussed - IRP assumes operating perpetually	Aug-2021	Program assumption differences	The latest approved IRP assumes permanent hydro dam structures operate perpetually until a final retirement date is established. Historically depreciation studies had tied the retirement date to end of the current hydro license for other hydro structures which are of a similar vintage. Recently Otter Tail experienced a major mechanical failure at the Bemidji Hydro plant. Otter Tail wrote off the value of the facility in 2021 as an impaired asset.
<b>PEAKING</b>				
➤ Jamestown Combustion Turbines - 2 units	Jun-2033	Jun-2033	None	The two Jamestown Combustion Turbines have an Average Year of Final Retirement (AYFR) of 2033. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2033 as its retirement date. The IRP in Appendix F also adopts June, 2033 as the retirement month matching the Depreciation filing.
➤ Lake Preston Combustion Turbine	Jun-2033	Jun-2033	None	The Lake Preston Combustion Turbine has an Average Year of Final Retirement (AYFR) of 2033. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2033 as its retirement date. The IRP in Appendix F also adopts June, 2033 as the retirement month matching the Depreciation filing.
➤ Solway Combustion Turbine	Jun-2038	Jun-2038	None	The Solway Combustion Turbine has an Average Year of Final Retirement (AYFR) of 2038. The Depreciation Study adopts a mid-year convention where all asset activity is assumed to take place on June 30th of its respective activity years, whether that activity is a plant addition or plant retirement. Therefore the depreciation study has June, 2038 as its retirement date. The IRP in Appendix F also adopts June, 2038 as the retirement month matching the Depreciation filing.
➤ Fergus Control Center Diesel	No retirement date discussed - beyond study period	Jun-2030	Program assumption differences	The IRP assumes retirement is outside of resource plan study period. Depreciation study accounts for assets functionality as control center black start and back up strategic functionality. Unit classified as an Emergency Generator as defined by EPA Rice rules.
➤ Astoria Station	Dec-56	Jun-2056	6 months (outside of IRP study period)	2016 resource plan modeled as New Thermal Alternative with a thirty five year operating life. Depreciation study assumes an initial average service life of 35 years and utilizes the mid-year convention.

Note:

Otter Tail 's most recently approved IRP was filed under Docket No. E07-RP-16-386. In the IRP, the near-term is intended to be very specific with regard to resource changes, additions, retirements, etc. The long-term is much more uncertain and identifies resources that a utility is likely to use. The depreciation study is intended to be a more exact forecast used for appropriate depreciation expense allocation of our current investment over the current plants remaining life. The RP is far less exact in the long-term, so there can be potential difference because of the intended purposes and assumptions the two filings.

## **CERTIFICATE OF SERVICE**

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of its  
2021 Annual Review of Depreciation Certification  
Docket No. E017/D-21-**

I, Tammy Kubela, hereby certify that I have this day served a copy of the following, or a summary thereof, on Will Seuffert and Sharon Ferguson by e-filing, and to all other persons on the attached service list by electronic service or by First Class Mail.

**Otter Tail Power Company  
Initial Filing**

Dated: September 1, 2021

/s/ TAMMY KUBELA  
Tammy Kubela  
Regulatory Filing Coordinator  
Otter Tail Power Company  
215 South Cascade Street  
Fergus Falls MN 56537  
(218) 739-8807

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400  St. Paul, MN 55101	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
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_Otter Tail Power Company_2021 Depreciation Annual Review
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280  Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Jessica	Fyhrie	jfyhrie@otpc.com	Otter Tail Power Company	PO Box 496  Fergus Falls, MN 56538-0496	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W  Farmington, MN 55024	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
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_Otter Tail Power Company_2021 Depreciation Annual Review
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_Otter Tail Power Company_2021 Depreciation Annual Review
Kavita	Maini	kmainsi@wi.rr.com	KM Energy Consulting, LLC	961 N Lost Woods Rd  Oconomowoc, WI 53066	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Andrew	Moratzka	andrew.moratzka@stoel.com	Steel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Matthew	Olsen	molsen@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Larry L.	Schedin	Larry@LLSResources.com	LLS Resources, LLC	332 Minnesota St, Ste W1390 St. Paul, MN 55101	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Cary	Stephenson	cStephenson@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	GEN_SL_Otter Tail Power Company_Otter Tail Power Company_2021 Depreciation Annual Review
Stuart	Tommerdahl	stommerdahl@otpc.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_Otter Tail Power Company_2021 Depreciation Annual Review

Otter Tail Power Company's  
2021 Minnesota Annual Review of  
Depreciation Certification Filing  
Compliance Filing

Minnesota Docket No. E017/D-21-669

215 South Cascade Street  
PO Box 496  
Fergus Falls, Minnesota 56538-0496  
218 739-8200  
[www.otpc.com](http://www.otpc.com) (web site)



March 16, 2022

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

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of its  
2021 Annual Review of Depreciation Certification  
Docket No. E017/D-21-669  
Compliance Filing**

Dear Mr. Seuffert:

Otter Tail Power Company (Otter Tail) hereby submits to the Minnesota Public Utilities Commission its Compliance Filing regarding the actual depreciation rate calculations for use in calendar year 2022 as referenced in the above docket. The subsequent five pages contain Otter Tail's 2022 calculated depreciation rates for the FERC accounts identified in its 2021 depreciation filing. Attachment 1 contains the Excel spreadsheet calculation source document.

Otter Tail 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 Certificate of Service is also enclosed.

Please contact me at (218) 739-8659 or [ldemmer@otpc.com](mailto:ldemmer@otpc.com) if you have any questions.

Sincerely,

/s/ *LOYAL K. DEMMER*  
Loyal K. Demmer, CMA  
Senior Depreciation Accountant

tlk  
Enclosures  
By electronic filing  
c: Service List

**2022**  
**PROPERTY DEPRECIATION RATES**

FERC Account Reference	Description	Forecast Retirement Year	Average Service Life (Yrs)	Remaining Life (Yrs) (Composite)	Amortize Period	Salvage Percent	Deprec. Rate Percent
	INTANGIBLE - SOFTWARE						
303.91	Computer Software				5		20.0000%
303.92	Computer Software				10		10.0000%
	Composite - Software						11.5378%
	PRODUCTION - STEAM						
	Big Stone Plant	2046					
311-101	Structures & Improvements		34.53	23.66		-5.80%	2.7888%
312-101	Boiler Plant Equipment		32.92	23.67		-5.80%	3.4643%
314-101	Turbo-Generator Units		42.25	23.64		-5.80%	1.7449%
315-101	Accessory Electrical Equip.		36.81	23.66		-5.80%	2.5249%
316-101	Misc. Power Plant Equipment		38.02	23.65		-5.80%	2.6358%
	Composite plant rate		34.28	23.66		-5.80%	3.0772%
	Hoot Lake Plant Units 2 & 3	2021					
311-102	Structures & Improvements		36.51	0.00		-18.90%	0.0000%
312-102	Boiler Plant Equipment		14.46	0.00		-18.90%	0.0000%
312.1-102	Boiler Plant Equipment (ash landfill)	2051	35.94	28.32		0.00%	2.2410%
314-102	Turbo-Generator Units		23.29	0.00		-18.90%	0.0000%
315-102	Accessory Electrical Equip.		26.68	0.00		-18.90%	0.0000%
316-102	Misc. Power Plant Equipment		13.04	0.00		-18.90%	0.0000%
	Composite rate - Units 2 & 3		18.56	28.32		-16.08%	0.3340%
	Coyote Station	2041					
311-103	Structures & Improvements		49.49	18.93		-8.70%	1.6711%
312-103	Boiler Plant Equipment		39.90	18.94		-8.70%	2.4020%
314-103	Turbo-Generator Units		37.45	18.95		-8.70%	2.5681%
315-103	Accessory Electrical Equip.		46.64	18.93		-8.70%	1.8052%
316-103	Misc. Power Plant Equipment		32.20	18.95		-8.70%	3.4313%
	Composite plant rate		41.37	18.94		-8.70%	2.2559%
	Composite Steam rate		32.68	17.95		-7.90%	2.6055%
	PRODUCTION - HYDRO						
	Hoot Lake Hydro	2061					
331-131	Structures & Improvements		97.26	37.04		0.00%	0.0050%
332-131	Reservoir, Dams & Waterways		80.36	37.16		0.00%	0.0447%
333-131	Water Wheels, Turbines & Gen.		71.91	37.24		0.00%	0.0303%
334-131	Accessory Electrical Equipment		66.86	37.27		0.00%	2.4964%
335-131	Misc. Power Plant Equipment		46.09	37.41		0.00%	0.2358%
	Composite plant rate		74.52	37.21		0.00%	1.2393%
	Wright Dam Hydro	2061					
331-132	Structures & Improvements		72.01	37.23		0.00%	0.0630%
332-132	Reservoir, Dams & Waterways		50.72	37.37		0.00%	0.2125%
333-132	Water Wheels, Turbines & Gen.		48.04	37.39		0.00%	0.0788%
334-132	Accessory Electrical Equip.		54.32	37.35		0.00%	0.1146%
335-132	Misc. Power Plant Equipment		52.21	37.37		0.00%	0.1708%
	Composite plant rate		50.49	37.37		0.00%	0.1559%

**2022  
 PROPERTY DEPRECIATION RATES**

FERC Account Reference	Description	Forecast Retirement Year	Average Service Life (Yrs)	Remaining Life (Yrs) (Composite)	Amortize Period	Salvage Percent	Deprec. Rate Percent
	Pisgah Hydro	<b>2061</b>					
331-133	Structures & Improvements		<b>77.81</b>	<b>37.19</b>		<b>0.00%</b>	<b>0.0503%</b>
332-133	Reservoir, Dams & Waterways		<b>40.36</b>	<b>37.44</b>		<b>0.00%</b>	<b>2.3018%</b>
333-133	Water Wheels, Turbines & Gen.		<b>53.25</b>	<b>37.36</b>		<b>0.00%</b>	<b>0.1398%</b>
334-133	Accessory Electrical Equip.		<b>53.20</b>	<b>37.36</b>		<b>0.00%</b>	<b>0.1316%</b>
335-133	Misc. Power Plant Equipment		<b>46.09</b>	<b>37.41</b>		<b>0.00%</b>	<b>0.2477%</b>
	Composite plant rate		<b>41.30</b>	<b>37.43</b>		<b>0.00%</b>	<b>2.0874%</b>
	Dayton Hollow Hydro	<b>2061</b>					
331-134	Structures & Improvements		<b>47.07</b>	<b>37.40</b>		<b>0.00%</b>	<b>0.2191%</b>
332-134	Reservoir, Dams & Waterways		<b>46.81</b>	<b>37.40</b>		<b>0.00%</b>	<b>1.0908%</b>
333-134	Water Wheels, Turbines & Gen.		<b>52.17</b>	<b>37.36</b>		<b>0.00%</b>	<b>0.1378%</b>
334-134	Accessory Electrical Equip.		<b>58.74</b>	<b>37.33</b>		<b>0.00%</b>	<b>0.0959%</b>
335-134	Misc. Power Plant Equipment		<b>46.15</b>	<b>37.41</b>		<b>0.00%</b>	<b>0.2283%</b>
	Composite plant rate		<b>48.05</b>	<b>37.39</b>		<b>0.00%</b>	<b>0.8895%</b>
	Taplin Gorge Hydro	<b>2061</b>					
331-135	Structures & Improvements		<b>107.82</b>	<b>36.95</b>		<b>0.00%</b>	<b>0.0193%</b>
332-135	Reservoir, Dams & Waterways		<b>61.33</b>	<b>37.30</b>		<b>0.00%</b>	<b>0.1306%</b>
333-135	Water Wheels, Turbines & Gen.		<b>112.60</b>	<b>36.92</b>		<b>0.00%</b>	<b>0.0167%</b>
334-135	Accessory Electrical Equip.		<b>62.01</b>	<b>37.30</b>		<b>0.00%</b>	<b>0.0840%</b>
335-135	Misc. Power Plant Equipment		<b>50.56</b>	<b>37.38</b>		<b>0.00%</b>	<b>0.1771%</b>
	Composite plant rate		<b>61.49</b>	<b>37.30</b>		<b>0.00%</b>	<b>0.1258%</b>
	Bemidji Hydro	<b>2021</b>					
331-138	Structures & Improvements		<b>50.61</b>	<b>0.00</b>		<b>0.00%</b>	<b>0.0000%</b>
332-138	Reservoir, Dams & Waterways		<b>53.13</b>	<b>0.00</b>		<b>0.00%</b>	<b>0.0000%</b>
333-138	Water Wheels, Turbines & Gen.		<b>57.62</b>	<b>0.00</b>		<b>0.00%</b>	<b>0.0000%</b>
334-138	Accessory Electrical Equip.		<b>104.08</b>	<b>0.00</b>		<b>0.00%</b>	<b>0.0000%</b>
335-138	Misc. Power Plant Equipment		<b>48.79</b>	<b>0.00</b>		<b>0.00%</b>	<b>0.0000%</b>
	Composite plant rate		<b>58.83</b>	<b>0.00</b>		<b>0.00%</b>	<b>0.0000%</b>
	Composite Hydro rate		<b>48.29</b>	<b>37.34</b>		<b>0.00%</b>	<b>2.1844%</b>
	PRODUCTION - OTHER						
	Jamestown Peaking Plant - Unit 1	<b>2033</b>					
341-140	Structures & Improvements		<b>35.79</b>	<b>11.29</b>		<b>-5.90%</b>	<b>2.0134%</b>
342-140	Fuel Holders & Access.		<b>28.26</b>	<b>11.30</b>		<b>-5.90%</b>	<b>3.0629%</b>
343-140	Prime Movers		<b>37.98</b>	<b>11.29</b>		<b>-5.90%</b>	<b>1.9885%</b>
345-140	Accessory Electrical Equip.		<b>56.14</b>	<b>11.28</b>		<b>-5.80%</b>	<b>1.7900%</b>
346-140	Misc. Power Plant Equipment		<b>22.37</b>	<b>11.30</b>		<b>-5.90%</b>	<b>3.7245%</b>
	Composite plant rate		<b>36.52</b>	<b>11.29</b>		<b>-5.90%</b>	<b>2.1236%</b>
	Lake Preston Peaking Plant	<b>2033</b>					
341-141	Structures & Improvements		<b>42.15</b>	<b>11.29</b>		<b>-6.90%</b>	<b>1.6287%</b>
342-141	Fuel Holders & Access.		<b>39.90</b>	<b>11.29</b>		<b>-6.90%</b>	<b>1.7566%</b>
343-141	Prime Movers		<b>43.18</b>	<b>11.29</b>		<b>-6.90%</b>	<b>1.5798%</b>
345-141	Accessory Electrical Equip.		<b>42.16</b>	<b>11.29</b>		<b>-6.90%</b>	<b>1.6479%</b>
346-141	Misc. Power Plant Equipment		<b>48.64</b>	<b>11.28</b>		<b>-6.90%</b>	<b>0.9888%</b>
	Composite plant rate		<b>42.78</b>	<b>11.29</b>		<b>-6.90%</b>	<b>1.5995%</b>

**2022**  
**PROPERTY DEPRECIATION RATES**

FERC Account Reference	Description	Forecast Retirement Year	Average Service Life (Yrs)	Remaining Life (Yrs) (Composite)	Amortize Period	Salvage Percent	Deprec. Rate Percent
	Jamestown Peaking Plant - Unit 2	<b>2033</b>					
341-142	Structures & Improvements		<b>27.64</b>	<b>11.30</b>		<b>-5.90%</b>	<b>3.1011%</b>
342-142	Fuel Holders & Access.		<b>31.56</b>	<b>11.28</b>		<b>-5.80%</b>	<b>1.3780%</b>
343-142	Prime Movers		<b>43.28</b>	<b>11.29</b>		<b>-5.80%</b>	<b>1.5052%</b>
345-142	Accessory Electrical Equip.		<b>21.30</b>	<b>11.30</b>		<b>-5.90%</b>	<b>4.3403%</b>
346-142	Misc. Power Plant Equipment		<b>45.78</b>	<b>11.29</b>		<b>-5.90%</b>	<b>-0.1862%</b>
	Composite plant rate		<b>42.22</b>	<b>11.29</b>		<b>-5.80%</b>	<b>1.5630%</b>
	Fergus Falls Control Center						
343-143	Prime Movers	<b>2030</b>	<b>34.28</b>	<b>8.38</b>		<b>-5.00%</b>	<b>3.5524%</b>
	Solway Combustion Turbine	<b>2038</b>					
341-144	Structures & Improvements		<b>31.33</b>	<b>16.10</b>		<b>-1.60%</b>	<b>3.2484%</b>
342-144	Fuel Holders & Access.		<b>32.48</b>	<b>16.10</b>		<b>-1.60%</b>	<b>3.3530%</b>
343-144	Prime Movers		<b>30.32</b>	<b>16.10</b>		<b>-1.60%</b>	<b>3.9279%</b>
345-144	Accessory Electrical Equip.		<b>32.35</b>	<b>16.10</b>		<b>-1.60%</b>	<b>3.2064%</b>
346-144	Misc. Power Plant Equipment		<b>29.75</b>	<b>16.10</b>		<b>-1.60%</b>	<b>3.4761%</b>
	Composite plant rate		<b>30.65</b>	<b>16.10</b>		<b>-1.60%</b>	<b>3.7515%</b>
	Astoria Station Combustion Turbine	<b>2056</b>					
341-145	Structures & Improvements		<b>35.00</b>	<b>34.00</b>		<b>-1.60%</b>	<b>2.9186%</b>
342-145	Fuel Holders & Access.		<b>35.00</b>	<b>34.00</b>		<b>-1.60%</b>	<b>2.9186%</b>
343-145	Prime Movers		<b>35.00</b>	<b>34.00</b>		<b>-1.60%</b>	<b>2.9186%</b>
345-145	Accessory Electrical Equip.		<b>35.00</b>	<b>34.00</b>		<b>-1.60%</b>	<b>2.9186%</b>
346-145	Misc. Power Plant Equipment		<b>35.00</b>	<b>34.00</b>		<b>-1.60%</b>	<b>2.9186%</b>
	Composite plant rate		<b>35.00</b>	<b>34.00</b>		<b>-1.60%</b>	<b>2.9186%</b>
	Composite peaker rate		<b>36.91</b>	<b>15.39</b>		<b>-1.93%</b>	<b>2.9721%</b>
	Langdon Wind Energy Center	<b>2042</b>					
341-160	Structures & Improvements		<b>33.70</b>	<b>19.90</b>		<b>-4.90%</b>	<b>2.5145%</b>
344-160	Generators		<b>33.08</b>	<b>19.90</b>		<b>-4.90%</b>	<b>2.6630%</b>
345-160	Accessory Electrical Equip.		<b>33.25</b>	<b>19.90</b>		<b>-4.90%</b>	<b>2.5592%</b>
346-160	Misc. Power Plant Equipment		<b>23.09</b>	<b>19.92</b>		<b>-4.90%</b>	<b>4.9272%</b>
	Composite plant rate		<b>33.09</b>	<b>19.90</b>		<b>-4.90%</b>	<b>2.6531%</b>
	Ashtabula Wind Energy Center	<b>2043</b>					
341-161	Structures & Improvements		<b>33.66</b>	<b>20.85</b>		<b>-4.30%</b>	<b>2.5545%</b>
344-161	Generators		<b>33.31</b>	<b>20.85</b>		<b>-4.30%</b>	<b>2.6447%</b>
345-161	Accessory Electrical Equip.		<b>33.35</b>	<b>20.85</b>		<b>-4.30%</b>	<b>2.5914%</b>
346-161	Misc. Power Plant Equipment		<b>22.91</b>	<b>20.87</b>		<b>-4.20%</b>	<b>5.0587%</b>
	Composite plant rate		<b>33.31</b>	<b>20.85</b>		<b>-4.30%</b>	<b>2.6418%</b>
	Luverne Wind Energy Center	<b>2044</b>					
341-162	Structures & Improvements		<b>33.63</b>	<b>21.79</b>		<b>-7.10%</b>	<b>2.7011%</b>
344-162	Generators		<b>33.13</b>	<b>21.79</b>		<b>-7.10%</b>	<b>2.8906%</b>
345-162	Accessory Electrical Equip.		<b>33.63</b>	<b>21.79</b>		<b>-7.10%</b>	<b>2.7023%</b>
346-162	Misc. Power Plant Equipment		<b>25.11</b>	<b>21.81</b>		<b>-7.10%</b>	<b>4.5782%</b>
	Composite plant rate		<b>33.15</b>	<b>21.79</b>		<b>-7.10%</b>	<b>2.8768%</b>

**2022**  
**PROPERTY DEPRECIATION RATES**

FERC Account Reference	Description	Forecast Retirement Year	Average Service Life (Yrs)	Remaining Life (Yrs) (Composite)	Amortize Period	Salvage Percent	Deprec. Rate Percent
	Merricourt Wind Energy Center	<b>2055</b>					
341-163	Structures & Improvements		<b>33.47</b>	<b>32.01</b>		<b>-5.00%</b>	<b>3.1832%</b>
344-163	Generators		<b>33.47</b>	<b>32.01</b>		<b>-5.00%</b>	<b>3.1832%</b>
345-163	Accessory Electrical Equip.		<b>33.47</b>	<b>32.01</b>		<b>-5.00%</b>	<b>3.1832%</b>
346-163	Misc. Power Plant Equipment		<b>33.47</b>	<b>32.01</b>		<b>-5.00%</b>	<b>3.2802%</b>
	Composite plant rate		<b>33.47</b>	<b>32.01</b>		<b>-5.00%</b>	<b>3.1832%</b>
	Composite wind rate	<b>2046</b>	<b>33.26</b>	<b>23.64</b>		<b>-5.13%</b>	<b>2.9411%</b>
	Minnesota Small Solar						
343-166	Prime Movers	<b>2045</b>	<b>24.22</b>	<b>22.75</b>		<b>-1.00%</b>	<b>4.2469%</b>
	North Dakota Small Solar						
343-167	Prime Movers	<b>2044</b>	<b>24.22</b>	<b>21.81</b>		<b>-1.00%</b>	<b>4.3275%</b>
	South Dakota Small Solar						
343-168	Prime Movers	<b>2047</b>	<b>25.00</b>	<b>25.00</b>		<b>-1.00%</b>	<b>4.0400%</b>
	Composite Small Solar	<b>2045</b>	<b>24.48</b>	<b>23.19</b>		<b>-1.00%</b>	<b>4.3275%</b>
	Composite Other Production rate		<b>32.92</b>	<b>19.73</b>		<b>-4.32%</b>	<b>2.9495%</b>
	<b>TRANSMISSION</b>						
353	Station Equipment		<b>65.11</b>	<b>56.36</b>		<b>-5.00%</b>	<b>1.5374%</b>
354	Towers & Equipment		<b>75.00</b>	<b>70.13</b>		<b>-10.00%</b>	<b>1.4461%</b>
355	Poles & Fixtures		<b>75.26</b>	<b>60.09</b>		<b>-50.00%</b>	<b>1.8887%</b>
356	Overhead Conductor & Devices		<b>75.10</b>	<b>62.95</b>		<b>-30.00%</b>	<b>1.6266%</b>
358	Underground Conductor & Devices		<b>51.07</b>	<b>13.11</b>		<b>-5.00%</b>	<b>2.2055%</b>
	Composite Transmission rate		<b>72.42</b>	<b>62.54</b>		<b>-22.70%</b>	<b>1.6170%</b>
	Composite Pole Transmission Line rate		<b>75.18</b>	<b>61.52</b>		<b>-39.56%</b>	<b>1.7519%</b>
	Composite Tower Transmission Line rate		<b>75.05</b>	<b>66.54</b>		<b>-19.66%</b>	<b>1.5332%</b>
	<b>DISTRIBUTION</b>						
362	Station Equipment		<b>43.50</b>	<b>34.48</b>		<b>5.00%</b>	<b>1.9365%</b>
364	Poles, Towers & Fixtures		<b>70.09</b>	<b>48.18</b>		<b>-100.00%</b>	<b>2.8984%</b>
365	Overhead Conductor & Devices		<b>65.23</b>	<b>43.12</b>		<b>-75.00%</b>	<b>2.2897%</b>
367	Underground Conductor & Devices		<b>44.91</b>	<b>29.08</b>		<b>-5.00%</b>	<b>2.1361%</b>
368	Line Transformers		<b>43.01</b>	<b>30.45</b>		<b>30.00%</b>	<b>1.7346%</b>
369	Services		<b>55.38</b>	<b>29.40</b>		<b>-200.00%</b>	<b>5.7813%</b>
369.1	Underground Services		<b>50.14</b>	<b>32.89</b>		<b>-20.00%</b>	<b>2.2328%</b>
370	Meters		<b>29.20</b>	<b>19.37</b>		<b>0.00%</b>	<b>3.2792%</b>
370.05	Meters - Smart		<b>20.00</b>	<b>17.57</b>		<b>0.00%</b>	<b>4.8783%</b>
370.1	Load Management Switches		<b>16.14</b>	<b>1.75</b>		<b>0.00%</b>	<b>0.7342%</b>
370.2	Interruption Monitors		<b>5.00</b>	<b>0.00</b>	<b>5</b>		<b>20.0000%</b>
371.1	Installations on Customer Premise - EV Chargers			<b>10.00</b>		<b>0.00%</b>	<b>10.0000%</b>
371.2	All Other Private Lighting		<b>25.47</b>	<b>24.50</b>		<b>0.00%</b>	<b>3.9230%</b>
373	Street Lighting & Signal Systems		<b>22.31</b>	<b>18.12</b>		<b>-5.00%</b>	<b>4.8402%</b>
	Composite Distribution rate		<b>44.82</b>	<b>30.85</b>		<b>-23.00%</b>	<b>2.3541%</b>

**2022**  
**PROPERTY DEPRECIATION RATES**

FERC Account Reference	Description	Forecast Retirement Year	Average Service Life (Yrs)	Remaining Life (Yrs) (Composite)	Amortize Period	Salvage Percent	Deprec. Rate Percent
	<b>GENERAL</b>						
390	Structures & Improvements		<b>50.99</b>	<b>32.84</b>		<b>5.00%</b>	<b>1.8270%</b>
390.1	General Office Buildings	<b>2040</b>	<b>38.24</b>	<b>18.00</b>		<b>45.00%</b>	<b>0.9071%</b>
390.20	Fleet Service Center Bldgs. - Fergus Falls	<b>2045</b>	<b>29.52</b>	<b>22.74</b>		<b>31.20%</b>	<b>0.4085%</b>
390.25	Fleet Service Center Bldgs. - Jamestown	<b>2079</b>	<b>60.00</b>	<b>57.00</b>		<b>50.00%</b>	<b>0.8185%</b>
390.3	Central Stores Buildings	<b>2045</b>	<b>54.87</b>	<b>22.68</b>		<b>75.80%</b>	<b>-0.5344%</b>
391	Office Furniture			<b>4.89</b>	<b>15</b>		<b>6.6667%</b>
391.1	Office Equipment			<b>3.21</b>	<b>10</b>		<b>10.0000%</b>
391.2	Duplicating Equipment			<b>4.44</b>	<b>10</b>		<b>10.0000%</b>
391.5	Computer Systems			<b>1.75</b>	<b>5</b>		<b>20.0000%</b>
391.6	Computer Related Equipment			<b>2.39</b>	<b>5</b>		<b>20.0000%</b>
393	Stores Equipment			<b>0.00</b>	<b>15</b>		<b>6.6667%</b>
394	Tools, Shop & Garage Equipment			<b>6.69</b>	<b>15</b>		<b>6.6667%</b>
394.2	AMR Equipment			<b>5.65</b>	<b>15</b>		<b>6.6667%</b>
395	Laboratory Equipment			<b>0.00</b>	<b>15</b>		<b>6.6667%</b>
396	Power-Operated Equipment		<b>23.45</b>	<b>19.85</b>		<b>5.00%</b>	<b>3.9130%</b>
397	Communication Equipment			<b>9.78</b>	<b>15</b>		<b>6.6667%</b>
397.1	Radio Tele-Communication Equip.			<b>1.00</b>	<b>10</b>		<b>10.0000%</b>
397.2	Microwave Equipment			<b>7.11</b>	<b>15</b>		<b>6.6667%</b>
397.3	Radio Load Control Equipment			<b>2.21</b>	<b>10</b>		<b>10.0000%</b>
397.4	Communication Towers		<b>50.44</b>	<b>30.52</b>		<b>-5.00%</b>	<b>1.6422%</b>
	Composite General rate (excl.392)		<b>19.18</b>	<b>10.63</b>		<b>16.10%</b>	<b>5.1456%</b>

## **CERTIFICATE OF SERVICE**

**RE: In the Matter of Otter Tail Power Company's Petition for Approval of its  
2021 Annual Review of Depreciation Certification  
Docket No. E017/D-21-669**

I, Tammy Kubela, hereby certify that I have this day served a copy of the following, or a summary thereof, on Will Seuffert and Sharon Ferguson by e-filing, and to all other persons on the attached service list by electronic service or by First Class Mail.

**Otter Tail Power Company  
Compliance Filing**

Dated this 16<sup>th</sup> day of **March, 2022**

/s/ TAMMY KUBELA  
Tammy Kubela  
Regulatory Filing Coordinator  
Otter Tail Power Company  
215 South Cascade Street  
Fergus Falls MN 56537  
(218) 739-8807

First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Ray	Choquette	rchoquette@agp.com	Ag Processing Inc.	12700 West Dodge Road PO Box 2047 Omaha, NE 68103-2047	Electronic Service	No	OFF_SL_21-669_D-21-669
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1400  St. Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Brooke	Cooper	bcooper@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022191	Electronic Service	No	OFF_SL_21-669_D-21-669
Loyal	Demmer	ldemmer@otpc.com	Otter Tail Power Co.	215 South Cascade Street PO Box 496 Fergus Falls, MN 565380496	Electronic Service	No	OFF_SL_21-669_D-21-669
James C.	Erickson	jericksonkbc@gmail.com	Kelly Bay Consulting	17 Quechee St  Superior, WI 54880-4421	Electronic Service	No	OFF_SL_21-669_D-21-669
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280  Saint Paul, MN 551012198	Electronic Service	No	OFF_SL_21-669_D-21-669
Jessica	Fyhrie	jfyhrie@otpc.com	Otter Tail Power Company	PO Box 496  Fergus Falls, MN 56538-0496	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Adam	Heinen	aheinen@dakotaelectric.com	Dakota Electric Association	4300 220th St W  Farmington, MN 55024	Electronic Service	No	OFF_SL_21-669_D-21-669
Nick	Kaneski	nick.kaneski@enbridge.com	Enbridge Energy Company, Inc.	11 East Superior St Ste 125  Duluth, MN 55802	Electronic Service	No	OFF_SL_21-669_D-21-669
James D.	Larson	james.larson@avantenergy.com	Avant Energy Services	220 S 6th St Ste 1300  Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-669_D-21-669

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	OFF_SL_21-669_D-21-669
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200 Minneapolis, MN 55402	Electronic Service	No	OFF_SL_21-669_D-21-669
Matthew	Olsen	molsen@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	No	OFF_SL_21-669_D-21-669
Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Will	Seuffert	Will.Seuffert@state.mn.us	Public Utilities Commission	121 7th PI E Ste 350 Saint Paul, MN 55101	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Cary	Stephenson	cStephenson@otpc.com	Otter Tail Power Company	215 South Cascade Street Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_21-669_D-21-669
Stuart	Tommerdahl	stommerdahl@otpc.com	Otter Tail Power Company	215 S Cascade St PO Box 496 Fergus Falls, MN 56537	Electronic Service	Yes	OFF_SL_21-669_D-21-669